



Auston G. Johnson, CPA  
UTAH STATE AUDITOR

STATE OF UTAH  
Office of the State Auditor

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November 6, 2002

I. Alma Mansell, President  
Utah State Senate  
and  
Martin R. Stephens, Speaker  
Utah House of Representatives

This letter is sent to you in accordance with *Utah Code 24-1-16(4), Disposition of proceeds from criminal or civil forfeiture*. We inquired with the Utah State Treasurer's Office about their accounting procedures for all criminal or civil forfeitures and related proceeds and determined that the Division of Surplus Property under the Department of Administrative Services has agreed to be responsible for the tracking, storing, and selling of forfeited property turned over to the State. However, formal policies and procedures have not been developed due to miscellaneous legal and procedural issues that are still in the process of being resolved. For the fiscal year ending June 30, 2002, no forfeitures have been transferred to the State; therefore, an annual audit of the proceeds was not performed.

If you have any questions, please feel free to contact Dean Eborn, Audit Director, at 538-1352.

Sincerely,

Auston G. Johnson, CPA  
Utah State Auditor

cc: Edward T. Alter, Utah State Treasurer