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High-Risk Series

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Asset Forfeiture Programs

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Comptroller General
of the United States

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The President of the Senate
The Speaker of the House of Representatives

In 1990, the General Accounting Office began a special effort to review and report on the federal program areas we considered high risk because they were especially vulnerable to waste, fraud, abuse, and mismanagement. This effort, which has been strongly supported by the Senate Committee on Governmental Affairs and the House Committee on Government Reform and Oversight, brought much needed focus to problems that were costing the government billions of dollars.

In December 1992, we issued a series of reports on the fundamental causes of problems in designated high-risk areas. We are updating the status of our high-risk program in this second series. Our Overview report (GAO/HR-95-1) discusses progress made in many areas, stresses the need for further action to address remaining critical problems, and introduces newly designated high-risk areas. This second series also includes a Quick Reference Guide (GAO/HR-95-2) that covers all 18 high-risk areas we have tracked over the past few years, and separate reports that detail continuing significant problems and resolution actions needed in 10 areas.

This report discusses the asset forfeiture programs of the Departments of Justice and the Treasury. It describes the progress made in the management of seized and forfeited

property since our December 1992 report. The value of seized property inventories has grown from a reported $33 million in 1979 to almost $2 billion in 1994. Over the years, Justice and Treasury have transformed their problem-ridden seized property programs into more businesslike operations. However, some significant problems remain with seized property management. In recent years, interest in the asset forfeiture programs has extended beyond property management to questioning whether forfeiture laws are applied appropriately and effectively and consideration of how forfeiture proceeds should be used. This report focuses on the most recent program changes made and highlights areas needing sustained management attention.

Copies of this report series are being sent to the President, the Republican and Democratic leadership of the Congress, congressional committee chairs and ranking minority members, all other members of the Congress, the Director of the Office of Management and Budget, the Attorney General, and the Secretary of the Treasury.

Charles A. Bowsher
Comptroller General
of the United States

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Overview

For more than 200 years, the federal government has had the authority to take property through forfeiture. Beginning about 1980, the number and value of seizures started growing dramatically as law enforcement agencies began relying more heavily on forfeiture to fight drug traffickers and other organized crime figures. The Comprehensive Crime Control Act of 1984 expanded the government's seizure authority and established forfeiture funds within the departments of Justice and the Treasury.[1] Recently, asset forfeiture laws were expanded to cover crimes associated with money laundering and certain financial institutions-related offenses. Collectively, enforcement actions associated with these changes have resulted in the value of Justice's and Treasury's seized property inventories growing from a reported $33 million in 1979 to almost $2 billion in 1994.

The Problem

As asset forfeiture programs grew in the 1980s, our attention was focused primarily on the management of seized and forfeited property. We found that property was not

[1]The funds were originally created within the Department of Justice and U.S. Customs Service. The Congress established the Department of the Treasury Forfeiture Fund in October 1992 to supersede the Customs Fund.

being properly cared for after it was seized, resulting in lost revenue to the government when the property was sold. Much has been accomplished in this area since the 1980s. However, some significant problems remain with seized property management, and continued oversight is necessary. Also, the departments of Justice and the Treasury continue to operate two similar but separate seized asset management and disposal programs without plans for consolidation, despite legislation requiring them to develop a plan to consolidate postseizure administration of certain properties.[2]

In recent years, interest in the asset forfeiture programs has extended beyond asset management to questioning whether forfeiture laws are applied appropriately and effectively and consideration of how forfeiture proceeds should be used.

Progress

In our December 1992 high-risk report on asset forfeiture programs, we reported that major operational problems relating to the management and disposition of seized and forfeited property had been identified and corrective actions were being initiated.

[2]The Anti-Drug Abuse Act of 1988, Public Law No. 100-690, 21 U.S.C. 887 (1988).

However, although some management and systems changes have improved program operations, our recent audits of the Customs Service's fiscal year 1992 and 1993 financial statements revealed serious weaknesses in key internal controls and systems, which affected Customs' ability to control, manage, and report the results of its seizure efforts, including accountability and stewardship over property seized. As a result, tons of illegal drugs and millions of dollars in cash and other property have been vulnerable to theft and misappropriation. Customs recognizes the need for long-term and systematic improvements, and its Commissioner established a senior management task force to review the seized property program in its entirety. Actions are being taken to address the internal control and systems problems; however, many of these efforts are in various stages of development.

Problems also persist with the Marshals Service's maintenance and disposal of seized and forfeited property, according to recent Department of Justice Office of Inspector General audit reports. These audits show the need for continued emphasis on and vigilance over seized property management.

We also reported in December 1992 that Justice and Treasury were pursuing an initiative for consolidating postseizure management of noncash seized property inventories. Legislation enacted in 1988 required them to develop a plan to consolidate postseizure administration of certain properties. Furthermore, in June 1991, we identified substantial savings that could be realized through merging postseizure noncash property management functions. Although a small scale pilot project for consolidation was in effect from October 1992 through September 1993, no significant progress has been made toward consolidation. Since eliminating duplicate programs is one of the Vice President's National Performance Review goals, Justice and Treasury should aggressively pursue options for efficiency gains through program consolidation.

Our December 1992 high-risk report also highlighted growing interest in the forfeiture programs regarding the appropriate application of the asset forfeiture laws. In 1993, the Supreme Court issued three decisions that more clearly define the appropriate use of asset forfeiture authority. Also, several bills were proposed in the last Congress to put tighter controls on

forfeiture. The departments of Justice and the Treasury have each taken several actions in an effort to strengthen the integrity of the asset forfeiture program, including implementing new policy guidance intended to ensure that law enforcement agencies do not become overzealous in their use of the asset forfeiture laws or become too dependent on the funds derived from seizures.

Outlook for the Future

The two agencies with custodial responsibilities for seized property, the Marshals Service for Justice and the Customs Service for Treasury, have made improvements in seized property management and disposition over the years. However, significant problems remain and continued oversight is necessary to ensure policies and procedures are followed and adequate safeguards are in place. In addition, Justice and Treasury should aggressively pursue options for efficiency gains through program consolidation. We will continue to monitor seized property management activities.

Much attention has been focused on the appropriate application of the asset forfeiture laws. It is too soon to tell whether

the recent actions taken by Justice and Treasury will provide sufficient safeguards against improper seizures. Ensuring that adequate safeguards are in place and adhered to will require considerable forfeiture program management attention and oversight in the future.

Background

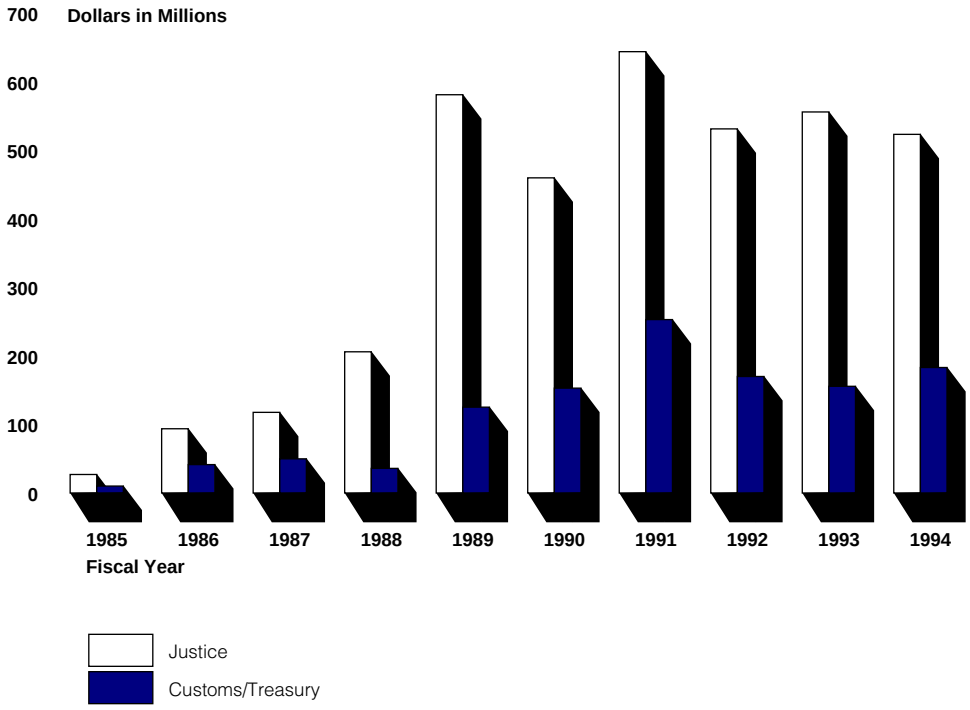
Asset forfeiture programs were intended to (1) punish and deter criminal activity by depriving criminals of property used or acquired through illegal activities and (2) make seized property available as assets to strengthen law enforcement. Seized and forfeited property can be cash, bank accounts, automobiles, boats, airplanes, jewelry, art objects, or real estate. Justice and Treasury also seize thousands of tons of illegal drugs and counterfeit items that have no resale value to the federal government. These items are typically held by the agencies until they are approved for destruction.

Although the government has had forfeiture authority for over 200 years, it was rarely utilized as a law enforcement tool until the 1980s. The Comprehensive Crime Control Act of 1984 expanded forfeiture authority and established asset forfeiture funds within the Department of Justice and the U.S. Customs Service to hold the proceeds of forfeitures and to finance program-related expenses (for example, property management expenses) as well as certain law enforcement activities, such as the payment of rewards for information related to asset seizure and training directly related to the asset forfeiture program.

Until recently, Treasury law enforcement agencies other than Customs (the Bureau of Alcohol, Tobacco and Firearms; Criminal Investigation Division of the Internal Revenue Service; and the U.S. Secret Service) participated in the Justice Fund. In October 1992, the Congress created the Treasury Forfeiture Fund to supersede the Customs Fund.[3] The Treasury agencies that previously participated in the Justice Fund began making deposits into the Treasury Fund in October 1993. Figure 1 shows the two fund receipts for the years they have been in operation.

[3]Treasury Forfeiture Fund Act of 1992, Public Law No. 102-393, 31 U.S.C. 9703 (1992).

Figure 1: Forfeiture Fund Receipts, Fiscal Years 1985 Through 1994



Sources: Department of Justice, Department of the Treasury, and U.S. Customs Service.

These funds have always collected more than the allowable expenses that could be

charged against them.[4] Year-end surpluses in the Justice Fund have historically been used for law enforcement purposes, such as building prisons, hiring U.S. Attorney office personnel, or funding special activities through the Office of National Drug Control Policy. Year-end surpluses in the Customs Fund were transferred to the general fund of the Treasury. Beginning in fiscal year 1995, the year-end surpluses in the Treasury Forfeiture Fund will be available to the Secretary of the Treasury for any law enforcement activity of a federal agency.

Asset forfeiture legislation authorizes Justice and Treasury to share forfeiture proceeds with state and local law enforcement agencies and foreign governments that participate in law enforcement efforts leading to seizure and forfeiture. From fiscal years 1986 through 1994, Justice and Treasury shared over $1.4 billion and $394 million, respectively, in forfeited property and cash with over 3,000 state and local law enforcement agencies.

As the forfeiture programs grew in the 1980s, Justice and Customs experienced significant problems with asset management and

[4]Allowable expenses exclude certain costs such as salaries and benefits of seizing agents which are borne by the seizing agency.

disposition. However, as the programs matured, the agencies gained more control of them. Improvements made in the areas of seized property management and management information systems were discussed in our December 1992 high-risk report. For example, in 1987 Justice and Customs established policies designed to minimize the unnecessary holding of seized cash. Also, legislation enacted in 1990 subjects the funds to annual financial audits. These audits have been done each year since 1990. However, problems remain with property management and, therefore, continual oversight is necessary. One issue that still has not been resolved is the consolidation of Justice's and Treasury's seized property management functions.

Progress and Continuing Concerns

In December 1992, we reported on the status of the asset forfeiture programs and progress made as well as emerging issues. The following examples describe the progress that has been made since that time, and the key continuing concerns.

Seized Property Management Problems Remain

Our fiscal year 1992 and 1993 financial statement audits of the U.S. Customs Service revealed inadequate safeguards over, and incomplete and inaccurate accounting and reporting of, seized property. Customs is taking steps to address these problems; however, these efforts are in various stages of development.

Customs conducted its first nationwide physical inventory of seized property, drugs, and currency in February 1994. As a result of this inventory, Customs was able to identify and correct many significant errors in the recorded quantities and values of seized property. This effort was also intended to establish an accurate baseline for monitoring and reporting activity that results from Customs' enforcement efforts. However, some Customs locations did not effectively perform all of the inventory procedures. As a result, reported seized property balances included erroneous values.

Customs has also undertaken significant efforts to strengthen safeguards at its storage locations. Specifically, it has performed a study and evaluation of the adequacy of its physical safeguards over seized property and currency at 21 medium-to-high volume storage facilities. In addition, Customs constructed new facilities in two districts and has plans for renovation at other facilities.

While these efforts are commendable, Customs must establish and implement additional policies and procedures, such as periodically summarizing and assessing the results of its seizure efforts for a period of time, and make significant enhancements to its seized property tracking system to ensure proper accountability for and stewardship over seized property. In addition, a significant and sustained effort by Customs management will be required to ensure that established policies and procedures and planned improvements are properly implemented. Otherwise, Customs' ability to report reliable financial information and effectively carry out its seizure program will continue to be diminished. Also, tons of illegal drugs and millions of dollars in currency and other property will remain vulnerable to theft and misappropriation.

Problems also persist with the Marshals Service's maintenance and disposal of seized and forfeited property, according to recent Justice Department Office of Inspector General reports. In March 1993, the Inspector General reported mismanagement by contractors hired by the Marshals Service to maintain and dispose of property, resulting in excessive costs and lost revenues of almost $2.8 million in six districts. Two and a half million dollars of the excessive costs and lost revenue resulted from a lack of effective Marshals Service oversight of real property management contracts. For example, the Marshals Service failed to detect improper payments for property taxes, attorney fees, and title insurance. In March 1994, the Inspector General reported that the Marshals Service was not disposing of forfeited property expeditiously, allowing property to deteriorate, thus resulting in lost revenue. The Marshals Service has initiated various actions to address these problems, such as revising procurement policies, conducting contract management reviews at certain districts, and providing additional training to seized assets management staff, according to the Inspector General.

Property Management Consolidation Efforts Unsuccessful

In an effort to address duplication of effort, one of the provisions of the Anti-Drug Abuse Act of 1988 required the Attorney General and the Secretary of the Treasury to develop and maintain a joint plan to coordinate and consolidate postseizure administration of property seized for drug-related offenses. In June 1991, we recommended consolidating the management and disposition of all noncash seized properties, designating the Marshals Service as the custodian. We estimated program administration costs could be reduced 11 percent annually if Justice and Customs consolidated the postseizure management and disposition of such items. We also reported that consolidation would likely result in lower contractor costs due to economies of scale.

Consolidation efforts to date have been unsuccessful. The Marshals Service and Customs entered into a memorandum of understanding in October 1992 for a 1-year small scale pilot consolidation project whereby the Marshals Service managed and disposed of Customs' real property and Customs managed and disposed of vessels for the Marshals Service at four districts. A total of 52 properties were involved in the pilot project, which dissolved at the end of the 1-year period. No cost analysis or

evaluation of the effectiveness of the project was done. There are no future plans for consolidation of asset management and disposition functions at this time.

We still believe that consolidation of asset management and disposition functions makes sense. Both agencies seize similar types of property that is generally located in the same geographic areas. However, under the current operating structure, each agency maintains a separate and distinct program for managing and disposing of its property. Justice, through the Marshals Service, contracts directly with vendors that provide the service. Treasury, through the Customs Service, has a nationwide contractor that provides custodial services either directly or through subcontracts with other vendors.

Duplicate Asset Forfeiture Funds and Programs

We see areas of possible duplication between the two funds and programs that extend beyond property management and disposition activities, to include forfeiture fund administration and management. The Treasury Forfeiture Fund structure essentially mirrors that of the Justice Fund. Both funds have their own management, operations staff, custodial agencies (Marshals Service and Customs), and

contractors to maintain and dispose of property. The funds work closely together to develop policies that minimize variations in forfeiture procedures and operations. Although the funds coordinate closely, the existence of two separate funds has the potential for unnecessary duplication. For example, each department recently issued its own set of very similar program guidance.

On the other hand, Justice and Treasury are pursuing consolidation of asset tracking systems. Both departments have agreed to develop, implement, manage, operate, enhance, and support a Consolidated Asset Tracking System (CATS). CATS is intended to be the primary automated system for asset tracking and management used by all agencies participating in both the Justice and Treasury asset forfeiture programs.

CATS would make it possible to track the entire life cycle of an asset from seizure, through forfeiture, to disposal. The system would avoid the duplicate data entry that occurs due to the various participating components having incompatible systems. With all participating agencies using the same system, any user of CATS would have available the current status and processing details for any asset, regardless of which

agency entered the information. CATS is being pilot tested, with participation from all Justice and Treasury agencies, except Customs. Customs plans to begin looking at the feasibility of CATS participation in the near future. The success of a single automated tracking system is dependent on the participation of all agencies, including Customs. We encourage Justice and Treasury to continue to identify areas of duplication and pursue options for consolidation, such as their efforts with CATS.

Improved Guidance for the Use of Shared Assets

Continuing this consolidation theme, in July 1992 we concluded that because state and local law enforcement agencies often see the Justice and Customs asset sharing programs as one, the programs should have the same guidelines, with the same interpretations of appropriate asset use. Officials in some state and local agencies found the guidance vague and confusing, with Justice and Customs allowing different uses of shared proceeds despite having similar program policies. We recommended that Justice and Customs issue joint guidelines for asset sharing with clear, specific definitions for concepts such as “law enforcement purposes” and “supplanting of resources.”

Joint guidelines have not been issued. However, Treasury and Justice issued separate sets of revised and mutually agreeable asset sharing guidance in October 1993 and March 1994, respectively. The clarified guidance is intended to significantly reduce state and local law enforcement agency confusion about appropriate uses of shared assets and should lead to fewer improper uses of assets.

Efforts to Strengthen Safeguards Against Improper Seizures

As discussed in our 1992 high-risk report, increasing concerns have been voiced by Members of Congress, the media, and law enforcement officials about the potential for abuse of the property interests of innocent owners and third parties in the asset seizure/forfeiture process. Because revenue generation is one of the clearly articulated goals of the forfeiture program, concerns have also been expressed that law enforcement agencies may have a vested interest in receiving the proceeds of forfeitures and that this interest could influence law enforcement priorities.

Furthermore, in 1993 the Supreme Court issued three decisions that have more clearly defined the appropriate use of asset seizure and forfeiture authority. For example, in

Austin v. United States, 113 S. Ct. 2801 (1993), the Court concluded that the challenged forfeiture constituted punishment and thus was subject to the limitations of the excessive fines clause of the Eighth Amendment to the Constitution. The Eighth Amendment ban on excessive fines requires that there be a relationship between the seriousness of an offense and the property that is taken.

Several bills were proposed in the last Congress that would have significantly affected the forfeiture programs. For example, one bill mandated that certain forfeiture proceedings be conducted only upon the conviction of the property owner for the relevant crime. That bill also required that a portion of the forfeiture proceeds be used for community based crime control programs.

The Department of Justice is also concerned about any appearance of conflict of interest or overzealous use of seizure and forfeiture laws. Justice has taken several actions to address these concerns. To provide leadership to state and local law enforcement agencies, Justice issued a National Code of Professional Conduct for Asset Forfeiture officials. Justice also

initiated a project to coordinate and expand federal forfeiture training in an effort to ensure that state and local law enforcement agencies are in full compliance with constitutional and statutory limitations on seizure and forfeiture.

The departments of Justice and the Treasury have implemented new policy guidance to strengthen the integrity of the asset forfeiture program. For example, to minimize any adverse effects of forfeiture on innocent persons, Justice and Treasury issued new policies and procedures that require expedited notice to owners of seized property and payments to lienholders. Justice also proposed regulations in June 1994 that would clarify when innocent persons whose property is used by others for criminal purposes are entitled to relief.

Further Action Needed

The asset forfeiture programs continue to remain highly visible, as evidenced by the recent policy guidance and proposed regulations as well as numerous proposed changes to forfeiture legislation. Justice and Treasury have made many improvements to their asset forfeiture programs over the years. However, enhancements to seized property tracking systems and development and implementation of additional policies and procedures are needed to help ensure adequate accountability and stewardship over seized property. In addition, continued oversight will be required to ensure that existing policies and procedures and planned improvement efforts are properly implemented. We will continue to monitor seized property management activities.

Possible duplication of resources within the two forfeiture funds and programs is of particular interest in light of budget constraints. Justice and Treasury should aggressively pursue options for efficiency gains through consolidation.

Although significant problems remain with seized property management, some of the attention has shifted toward concerns about law enforcement agencies becoming overzealous in their use of the asset

forfeiture laws or too dependent on the funds derived from such seizures. It is too soon to judge the effectiveness of the recent efforts taken by Justice and Treasury to strengthen safeguards against improper seizures. Our future work will include keeping abreast of these efforts and assessing any future legislative changes.

Related GAO Products

Financial Audits: CFO Implementation at IRS and Customs (GAO/T-AIMD-94-164, July 28, 1994).

Restitution, Fines, and Forfeiture: Issues for Further Review and Oversight (GAO/T-GGD-94-178, June 28, 1994).

Financial Audit: Examination of Customs' Fiscal Year 1993 Financial Statements (GAO/AIMD-94-119, June 15, 1994).

Financial Management: Customs' Accountability for Seized Property and Special Operation Advances Was Weak (GAO/AIMD-94-6, Nov. 22, 1993).

Financial Management: First Financial Audits of IRS and Customs Revealed Serious Problems (GAO/T-AIMD-93-3, August 4, 1993).

Financial Audit: Examination of Customs' Fiscal Year 1992 Financial Statements (GAO/AIMD-93-3, June 30, 1993).

High-Risk Series: Asset Forfeiture Programs (GAO/HR-93-17, Dec. 6, 1992).

Tax Administration: IRS's Management of Seized Assets (GAO/T-GGD-92-65, Sept. 24, 1992).

Asset Forfeiture: Improved Guidance Needed for Use of Shared Assets (GAO/GGD-92-115, July 16, 1992).

Asset Forfeiture: U.S. Marshals Service Internal Control Weaknesses Over Cash Distributions (GAO/GGD-92-59, May 8, 1992).

Asset Forfeiture: Customs Reports Improved Controls Over Sales of Forfeited Property (GAO/GGD-91-127, Sept. 25, 1991).

Asset Forfeiture: Noncash Property Should Be Consolidated Under the Marshals Service (GAO/GGD-91-97, June 28, 1991).

Asset Forfeiture: Need for Stronger Marshals Service Oversight of Commercial Real Property (GAO/GGD-91-82, May 31, 1991).

Asset Forfeiture: Opportunities for Savings Through Program Consolidation (GAO/T-GGD-91-22, Apr. 25, 1991).

Asset Forfeiture: Opportunities to Improve Program Administration (GAO/T-GGD-91-16, Mar. 13, 1991).

Oversight Hearings on Asset Forfeiture Programs (GAO/T-GGD-90-56, July 24, 1990).

Asset Forfeiture: Legislation Needed to Improve Cash Processing and Financial Reporting (GAO/GGD-90-94, June 19, 1990).

Asset Forfeiture: Helping Finance the War on Drugs (GAO/GGD-90-01VR, Oct. 1989).

Profitability of Customs Forfeiture Program Can Be Enhanced (GAO/T-GGD-90-1, Oct. 10, 1989).

Asset Forfeiture: An Update (GAO/T-GGD-89-17, Apr. 24, 1989).

Asset Forfeiture Programs: Progress and Problems (GAO/T-GGD-88-41, June 23, 1988).

Asset Forfeiture Programs: Corrective Actions Underway But Additional Improvements Needed (GAO/T-GGD-88-16, Mar. 4, 1988).

Seized Conveyances: Justice and Customs Correction of Previous Conveyance Management Problems (GAO/GGD-88-30, Feb. 3, 1988).

Real Property Seizure and Disposal Program Improvements Needed (GAO/T-GGD-87-28, Sept. 25, 1987).

Asset Forfeiture Funds: Changes Needed to Enhance Congressional Oversight (GAO/T-GGD-87-27, Sept. 25, 1987).

Millions of Dollars in Seized Cash Can Be Deposited Faster (GAO/T-GGD-87-7, Mar. 13, 1987).

Drug Enforcement Administration's Use of Forfeited Personal Property (GAO/GGD-87-20, Dec. 10, 1986).

Customs' Management of Seized and Forfeited Cars, Boats, and Planes (Testimony, Apr. 3, 1986).

Improved Management Processes Would Enhance Justice's Operations (GAO/GGD-86-12, Mar. 14, 1986).

Better Care and Disposal of Seized Cars, Boats, and Planes Should Save Money and Benefit Law Enforcement (GAO/PLRD-83-94, July 15, 1983).

Asset Forfeiture: A Seldom Used Tool in Combatting Drug Trafficking (GAO/GGD-81-51, Apr. 10, 1981).

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