



King County

KING COUNTY AUDITOR'S OFFICE

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Civil Asset Forfeiture: Increased Transparency Would Improve Accountability

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EXECUTIVE SUMMARY

When the King County Sheriff's Office seizes property connected to alleged drug crimes, it primarily uses paper-based recordkeeping instead of a centralized database, which reduces the accountability and transparency of the forfeiture program. Since 2017, the Sheriff's Office has seized over \$9 million in cash and dozens of cars and houses. In addition, the English-only notifications of a person's right to challenge these seizures use inaccurate and potentially confusing language. We recommend centralized digital recordkeeping to improve program monitoring, regular reconciliations with bank balances, and providing notices of rights in more accessible language.

Acknowledgment

Civil asset forfeiture is a controversial topic across the country, with legal frameworks and practices varying from state to state and agency to agency. While Washington state law grants a broad authority to law enforcement agencies to seize private property, the Asset Forfeiture Unit at the King County Sheriff's Office favors a conservative and restrained approach. Unlike some other jurisdictions, the Sheriff's Office policy reserves asset forfeiture for high-level conspiracy cases instead of minor drug crimes. In general, seizures are conducted by detectives following an investigation, rather than during interactions where there may be less oversight (for example, deputies at traffic stops). The Asset Forfeiture Unit has dedicated staff overseeing the often lengthy and complex legal process to declare property forfeit. King County is a recognized leader in this field, training other law enforcement agencies on best practices.

As part of our audit fieldwork, we asked the Office of the Ombuds and the Office of Law Enforcement Oversight if they had received any complaints related to civil asset forfeiture since 2017. We did not find any complaints about officers seizing property outside of the established forfeiture process. While we did not investigate decisions made in individual cases, we did not find evidence that the program is being abused or exceeding the boundaries established in state law. Instead, the findings in this report focus on improving recordkeeping for overall program management and reducing barriers for claimants. The Sheriff's Office has already taken steps to address some of the issues that we identified during this audit.

REPORT HIGHLIGHTS

What We Found

The King County Sheriff's Office's lack of centralized information limits transparency and accountability for the civil asset forfeiture program. Records are primarily kept in case-specific paper folders, which require intensive research to determine basic facts about the scale or scope of the program as a whole. For example, the Sheriff's Office could not readily determine the total number of cases, the value of assets seized, how many cases were challenged, how many cases were removed to court, how many cases had associated criminal convictions, or how many assets were ultimately returned to their owners or forfeited to the Sheriff's Office.

The lack of centralized data also means the Sheriff's Office has not been able to regularly reconcile bank account balances with expected amounts. For example, the Sheriff's Office had recorded returned assets on paper records kept in individual case files, rather than its combined accounting spreadsheet; this caused its bank account balance to appear \$1.5 million short when we compared it to its spreadsheets. After we pointed out this issue, the Sheriff's Office conducted a manual review of over a hundred open case files and was able to reconcile the account.

In addition, we found potential barriers for people whose property was seized to challenge the seizure. For example, the notice that informs people of their rights to challenge a seizure is only available in English and contains inaccurate and potentially confusing language. People might also be discouraged from challenging a seizure because the Sheriff or their designee oversees hearings, unless the claimant opts to take the case court.

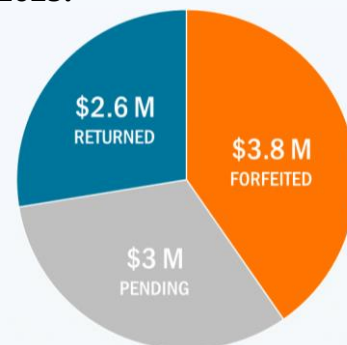
What We Recommend

We recommend that the Sheriff's Office keep and reconcile complete, accurate, and centralized records of all seizures and ensure its notice form uses accurate, plain language and is translated into languages other than English.

Why This Audit Is Important

Transparency and accountability are important to counter the perception of a conflict of interest or abuse of power when an agency directly benefits financially from its own actions, which is the case with civil asset forfeiture. Since 2017, the Sheriff's Office has seized millions of dollars in cash, as well as cars, houses, and other property. The Sheriff's Office can seize a person's property when an officer reasonably believes it was acquired, at least partially, from the sale of drugs. Unless the person successfully challenges the seizure, the Sheriff's Office can legally keep most of the property for its own use. Challenges to seizures are decided by the Sheriff or their designee, unless the claimant opts for a full court trial. The burden of proof to seize assets is lower than a criminal trial and no arrests or criminal charges are required to seize such property.

\$9.4 million in cash, 41 houses, and 120 cars were seized between 2017 and 2023.



Source: King County Auditor's Office analysis of the disposition of cash seized

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Section 1: Paper-Centric Recordkeeping Limits Transparency and Accountability of Program

SECTION SUMMARY

A lack of centralized data makes key information about the civil asset forfeiture program difficult to determine, such as how much property has been seized, which assets have been returned, and how often seizures are challenged. When the King County Sheriff's Office seizes money, houses, cars, and other property, it primarily keeps paper records stored in individual case file folders. This means intensive research is required to gather any aggregate information across cases. The Sheriff's Office does not consistently use unique identifiers for the assets seized, further complicating an accurate accounting. Given these recordkeeping barriers, we estimate the Sheriff's Office has seized over \$9 million in cash and dozens of cars and houses since 2017, but the number of asset forfeiture cases is declining. Around half of these cases were associated with criminal charges.

Asset forfeiture allowed by state law

State law gives the Sheriff's Office authority to conduct civil asset forfeitures.

Under the law, the Sheriff's Office can seize a person's money, house, car, or other property when an officer has probable cause¹ to believe that it was acquired at least in part from the sale of drugs.² The person does not need to be arrested or charged with a criminal offense for the Sheriff's Office to seize their property. Unless the person successfully challenges the seizure,³ the Sheriff's Office keeps the property for its own use (except for 10 percent, which is sent to the State). If the seizure was made in a city that contracts with the Sheriff's Office for service, then the Sheriff's Office splits its share of the proceeds with that city. The Sheriff's Office states that the goal

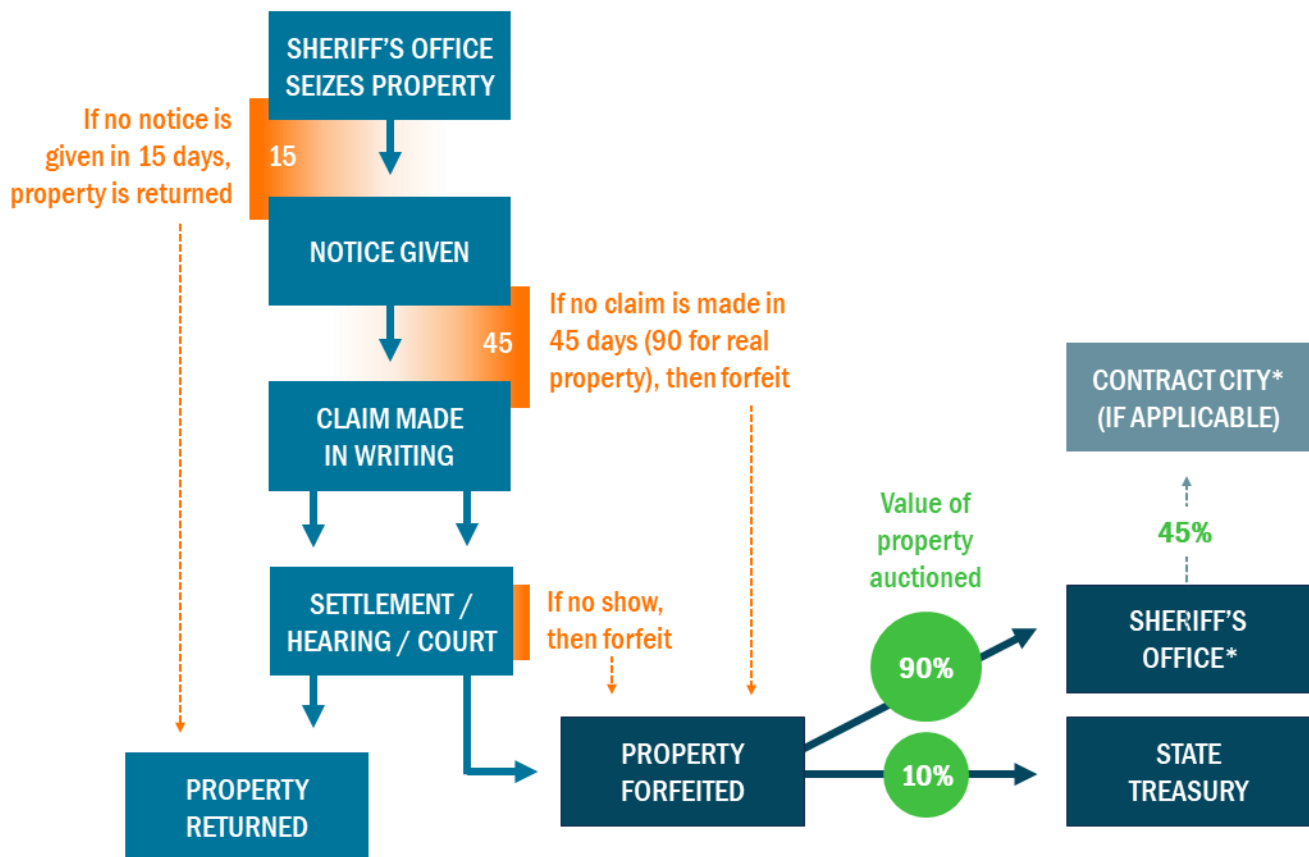
¹ This is the same standard of proof required to arrest a person.

² See RCW 69.50.505. State law also allows such seizures based on other types of crimes, specifically money laundering (RCW 9A.83.030), promoting or committing commercial sexual abuse of a minor (RCW 9A.88.150), compelling another person into prostitution (also RCW 9A.88.150), or acquiring property from the commission of a felony (RCW 10.105.010). The Sheriff's Office does not centrally track which asset forfeiture cases are based on which type of crime, but it stated that nearly all seizures in King County were for drug crimes (violations of the Uniform Controlled Substance Act). All of the individual cases we reviewed for this audit had their basis in a drug crime (sometimes also in combination with money laundering).

³ Under state law, the person may choose to challenge the seizure by asserting their claim of ownership or right of possession of the seized asset in court. Otherwise, the challenge goes to a hearing before the Sheriff or the Sheriff's designee, but we found no instances where such a challenge was successful. Almost all claims are apparently settled prior to a hearing or trial.

of civil asset forfeiture is to disrupt the activities of criminal organizations by depriving them of resources, and not to obtain resources for itself or to secure criminal convictions.

EXHIBIT A: The Sheriff's Office splits any forfeited property with the State and cities where the seizure took place.



*Funds restricted by state law to expanding drug enforcement activity.

Source: King County Auditor's Office analysis of civil asset forfeiture program

Paper records
hinder
oversight,
transparency

The Sheriff's Office largely keeps track of seizures on case-specific paper records, which makes it difficult to aggregate information to detect any errors or even determine the scope and scale of the program. State law requires the Sheriff's Office to keep a record of seized property, including its value and its disposition, for seven years. The Asset Forfeiture Unit (AFU) at the Sheriff's Office does this by keeping a physical folder for each case with seizure notice forms, court orders, and printouts of emails and other correspondence. Some of these case files can run hundreds of pages, which can make researching a case a time-consuming

process, and renders oversight of the program infeasible due to lack of transparency. This limits any oversight by Sheriff's Office leadership, the County Executive, the King County Council, or auditors.

Controls to protect against fraud are also documented in decentralized paper documents, obscuring whether these controls are sufficient. In general, the Sheriff's Office relies on supervisory signatures on paper to approve transactions involving seized property. However, these signatures are kept in individual case files; this makes it easy to investigate whether there were signatures in one specific case, but it makes it infeasible to discover whether there were any transactions that lacked signatures across all cases. Supervisory monitoring of the program is important because there is a lack of segregation of duties. Segregation of duties is a key control to protect against fraud. For example, the same employee can be responsible for negotiating settlements with property owners, authorizing the return of funds, and also collecting settlement payments. The lack of centralized records to monitor and track all transactions limits the ability for Sheriff's Office management to oversee the program, including ensuring that theft, fraud, or other abuse is not occurring.

Electronic records not complete or reliable

In addition to the official paper case files, AFU keeps a spreadsheet in Microsoft Excel to log each seizure; however, AFU has stated that this electronic log is not intended to be a complete or reliable record. Our review of the log confirmed these limitations, as we found it did not consistently track basic information about cases, such as a unique identifier, whether there was a challenge to the seizure, and whether the property was returned or forfeited. We will discuss these gaps in accessible information throughout the remainder of this section.

Prior to this audit, the information about seizures stored in different areas of the Sheriff's Office had never been reconciled, creating gaps in program oversight. The lack of a reliable, centralized record of seizures means that data across multiple cases cannot be aggregated, limiting the information available for managing the program or evaluating its overall effectiveness in disrupting crime. For instance, determining something as basic as how much has been seized in total becomes impossible without first reviewing hundreds of paper case files. Without a comprehensive inventory of seizures, it also becomes impossible to reconcile against accounting ledgers or bank statements, limiting the agency's ability to detect fraud. According to the US Government Accountability Office, examples of best practices include designing control activities so that all transactions are completely and

accurately recorded, as well as periodically counting and comparing assets to these records. We have listed the kinds of key information that would enable control activities in Recommendation 1, below.

Recommendation 1

The King County Sheriff's Office Asset Forfeiture Unit should keep an accurate, complete, and up-to-date electronic record of all asset forfeiture cases. This electronic record should be centralized, easily aggregated, and include, at a minimum:

- a) a unique identifier number for each item
- b) the type of item (e.g., US currency, foreign currency, bank account, house, car, jewelry, etc.)
- c) the value of each item
- d) any exceptions to the face value of the item (e.g., counterfeit bills)
- e) a description of each item of non-fungible property sufficient to distinguish it from other items in the same case (e.g., VIN in addition to the make and model of vehicles)
- f) the date of the seizure
- g) the date notice was served
- h) the date of any claim or challenge against the seizure
- i) whether the claim was removed to District or Superior Court
- j) whether there was a hearing
- k) whether the claim was settled
- l) the date of the settlement or adjudication
- m) the outcome of any claim
- n) the value amount of any property returned
- o) the value amount of any property forfeit
- p) the amount and status of any settlement payments in exchange for the return of property
- q) the status of the case (and the status of the item if different from the overall case)
- r) the statutory authority for seizing the item
- s) the current location of the seized property.

Recommendation 2

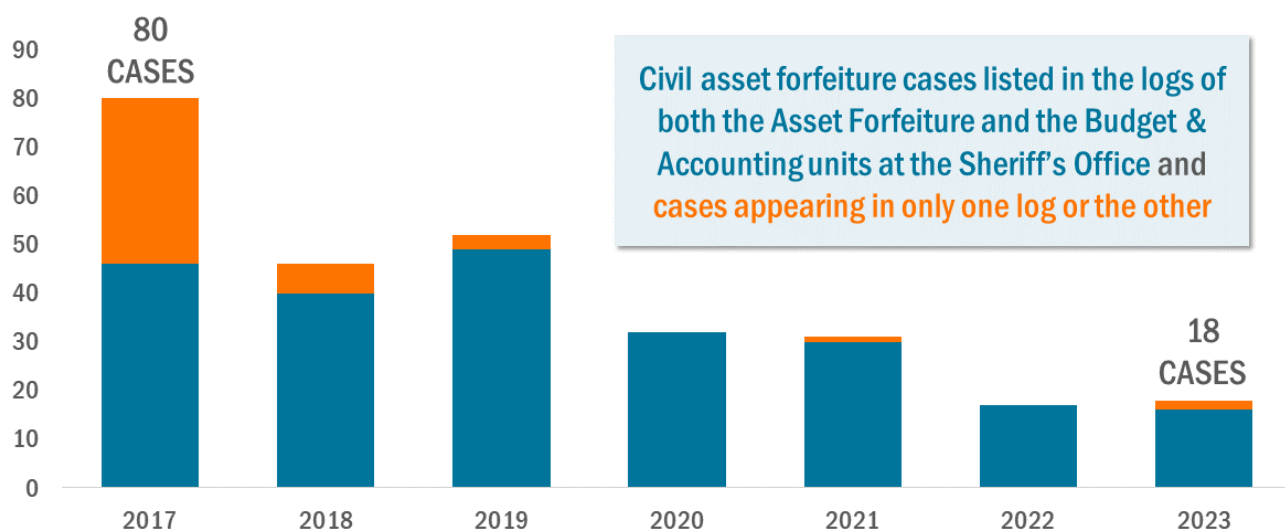
The King County Sheriff's Office should reconcile the records kept by the Asset Forfeiture Unit, the Property Management Unit, and the Budget and Accounting Unit at least monthly to ensure that all seized assets are accounted for.

Cases have declined since 2017

We estimate that there were 276 cases involving a civil asset forfeiture between 2017 and 2023, with the number of cases per year declining over that period.

The electronic log kept by AFU shows 238 cases during this time, while the Budget & Accounting (B&A) Unit at the Sheriff's Office shows 268 cases.⁴ In both record sets the number of cases has declined in recent years (see exhibit B, below). The Sheriff's Office states that criminal drug activity has shifted from a concentration of complex marijuana grow cases (which may involve seizing grow-houses and other high value assets) to methamphetamine and fentanyl cases (which reportedly involve primarily cash seizures). This means the number of forfeiture cases could increase again, depending on how the production methods of controlled substances evolve over time.

EXHIBIT B: The number of civil asset forfeiture cases have declined since 2017, even though different record sources contain different numbers.



Source: King County Auditor's Office analysis of Sheriff's Office data, 2017–2023

Estimate of total cash

The Sheriff's Office has seized money, houses, cars, jewelry, electronics, precious metals, and other property, but it cannot know how much in aggregate without centralized recordkeeping. The Sheriff's Office's stated policy is

⁴ AFU started its electronic log in the middle of 2017, so not all cases from 2017 are included. While this difference likely accounts for around 75 percent of the discrepancies between AFU and B&A, there are additional cases that only appear in either the AFU log or in B&A records. After audit fieldwork was complete, the Sheriff's Office conducted a manual count of cases using paper records and found 273 cases between 2017 and 2023.

seized based on imperfect data

to reserve forfeiture actions for high-level felony or conspiracy drug cases. This means it is usually detectives, rather than deputies, that seize property following an investigation. The AFU is available to officers to answer questions, and it manages the forfeiture process after officers seize the property. AFU also handles challenges to seizures from property owners, and it emails the B&A about any court orders that direct whether assets should either be returned or transferred to the Sheriff's Office's expenditure accounts. The lack of centralized recordkeeping makes it challenging to definitively quantify the scale of the program, but we go into more detail about each category of property and different aspects of cases below.

The Sheriff's Office seized around \$9.4 million in cash between 2017 and 2023, but decentralized records make it difficult to determine the precise number.

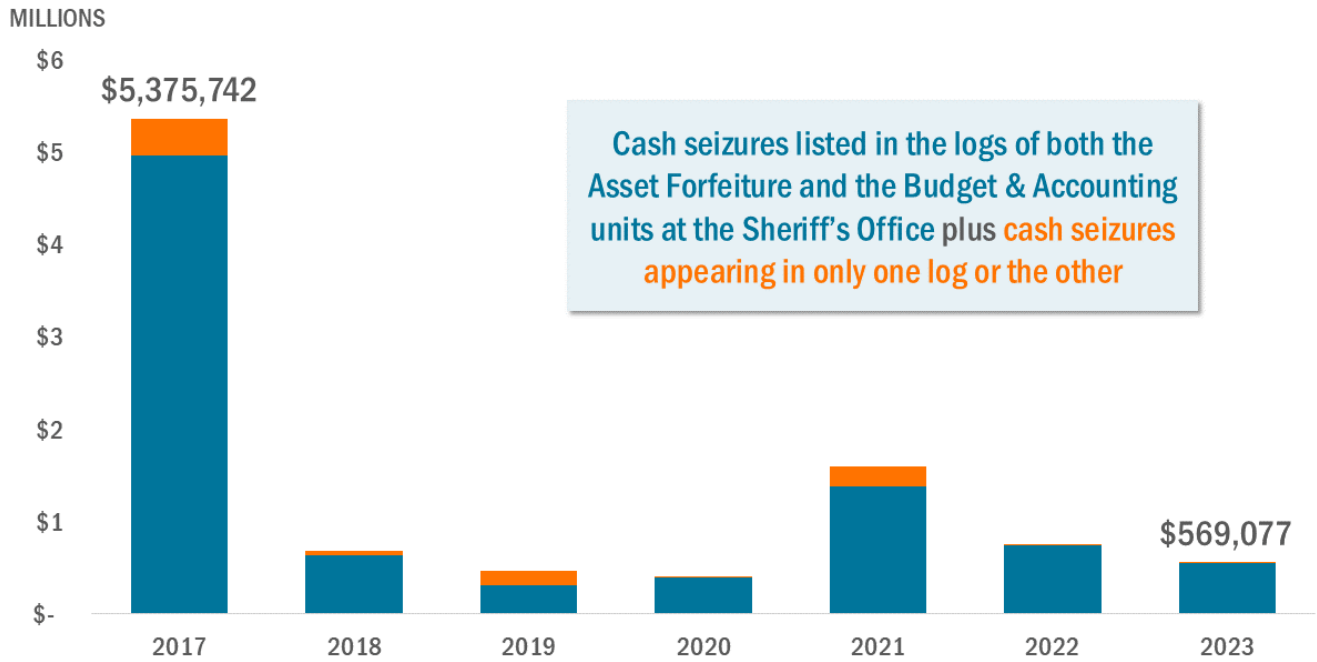
Records kept by AFU and B&A show around \$9.0 million seized during this time. However, AFU records show an additional \$0.4 million in cash seized during this period that does not appear in B&A records. Conversely, B&A records show an additional \$0.4 million that does not appear in AFU records⁵ (see exhibit C).

Three cases make up the majority of cash seized during this period (i.e., the cash seized from these three cases was greater than the cash seized from the other 252 cases where the Sheriff's Office seized cash). The largest seizure was for over \$3 million, and there were 11 other cases where over \$100,000 was seized. The smallest amount of cash seized in a case was \$220, and there were 47 other cases where less than \$1,000 was seized. The median amount of cash seized in cases since 2017 was \$3,644 (see exhibit D).

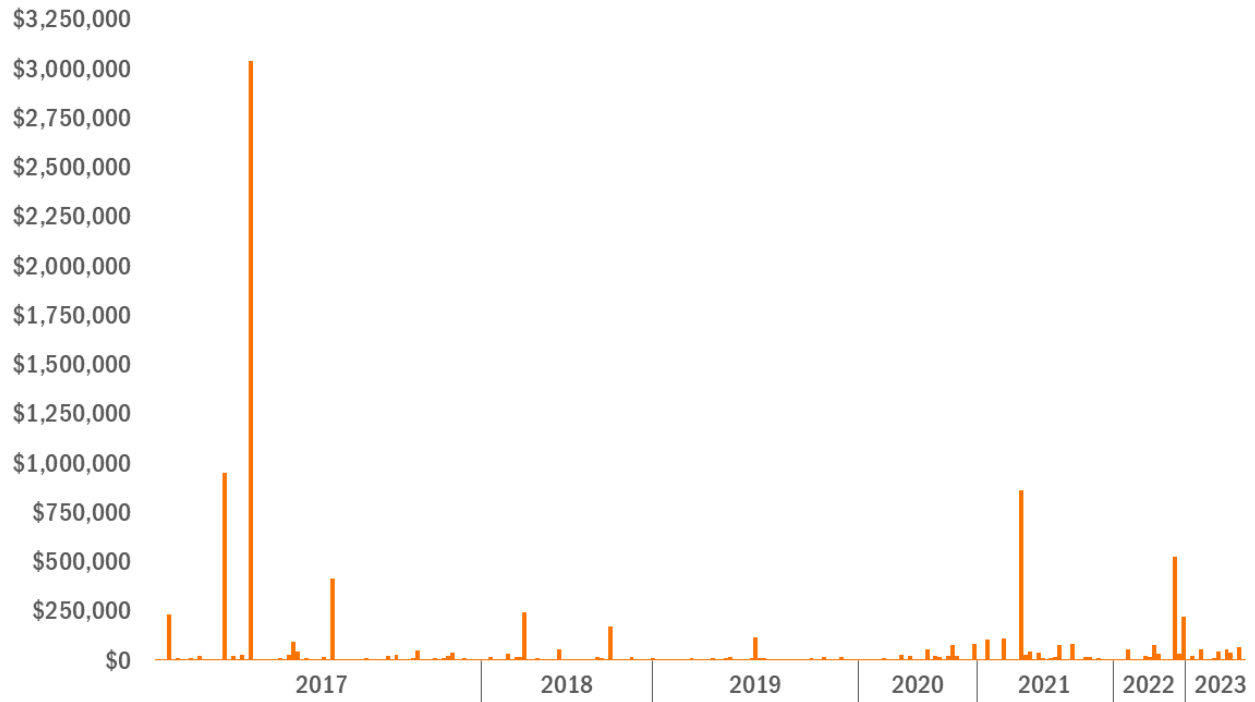
According to B&A records, around \$2.6 million of this cash was returned to property owners, while around \$3.8 million was considered forfeit. This means around a third of the money seized during this time (\$3 million) is still awaiting resolution (see exhibit E). Prior to this audit, these amounts were uncertain, since the Sheriff's Office recorded some returns in paper records within individual case files, rather than in a centralized log. After we raised concerns during the audit, B&A compiled a record of all withdrawals by reviewing every open case file and reconciling these to the seizure account balance.⁶

⁵ The years in which these seizures were made makes it unlikely that the two \$0.4 million amounts are the same.

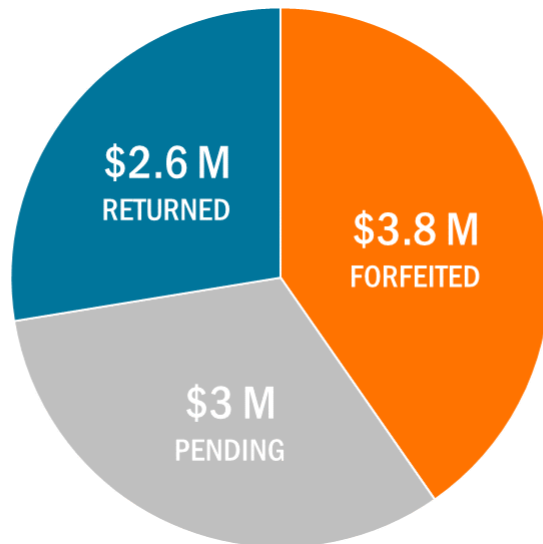
⁶ There were over 125 open case files, representing around 600 seized items.

EXHIBIT C: The majority of cash seizures by volume in the past seven years occurred in 2017.

Source: King County Auditor's Office analysis of Sheriff's Office data

EXHIBIT D: Three cases made up over half of cash seized between 2017 and 2023.

Source: King County Auditor's Office analysis of Sheriff's Office Budget and Accounting data

EXHIBIT E: Around 40 percent of seized cash was returned in resolved cases from 2017 to 2023.

Source: King County Auditor's Office analysis of Sheriff's Office Budget and Accounting data

Central records also lack details about other types of seized property

We estimate that the Sheriff's Office seized around 41 houses and 120 cars between 2017 and 2023, most of which were apparently returned or are still awaiting resolution. Of the 41 houses seized during this period, records show one house was declared forfeit and auctioned off. Electronic records do not say how many of the other 40 houses were returned or are still awaiting adjudication. Of the 120 seized cars, electronic records show that 26 were declared forfeit, 43 were returned, and the remaining 51 are either still pending adjudication or the records were not updated.⁷ These estimates may not be accurate, since their status can only be determined by finding and reading through court orders in each individual case's paper file folder. According to AFU, it would be a significant amount of work to manually review each paper record.

The Sheriff's Office does not generally provide detailed descriptions of seized jewelry, nor do standard operating procedures guide documentation requirements for it, which can lead to confusion and claims against the County.⁸

⁷ According to AFU, cases can take several years to resolve. This makes it even more important to maintain centralized and easily reviewable records, since the length of time increases the chance of staff turnover during the resolution of a case. After audit fieldwork was complete, the Sheriff's Office conducted a manual count using paper records and found 48 houses and 125 vehicles seized.

⁸ Unlike cash, pieces of jewelry are not interchangeable, since each piece often has a specific value to the owner; unlike cars or houses, pieces of jewelry typically do not have specific identification numbers.

We identified eight cases where the Sheriff's Office seized a person's jewelry. In these cases, the Sheriff's Office did not provide detailed descriptions or photos of the specific pieces of jewelry that were seized. This increases the risk that there will be confusion about what exactly the Sheriff's Office seized, which can complicate the return of property. For example, in at least one case, the Sheriff's Office did not return specific rings along with other jewelry, which led to a successful lawsuit against the County for over \$28,000. The Sheriff's Office states it tries to avoid seizing jewelry, and there was only one recorded case involving seizures of jewelry in 2023.

Recommendation 3

The King County Sheriff's Office Asset Forfeiture Unit should update its standard operating procedures to require officers and detectives who are seizing assets to record and retain detailed descriptions and photographs of seized property that cannot be easily identified through serial numbers. The Sheriff's Office should provide copies of these descriptions and photographs along with the seizure notices that are given to property owners.

Lack of unique identifiers complicates tracking

The Sheriff's Office does not consistently use unique evidence tracking numbers for seized property, making it unclear whether records contain duplicate entries. When officers and detectives fill out seizure notice forms, they sometimes use the same evidence number for multiple items. This can cause confusion about how much money was seized, especially when there might be multiple interested parties. For example, an officer might record a seizure of \$5,000 in cash on a notice form sent to one individual, and then record a seizure of \$5,000 in cash using the same evidence number on a notice to a different individual. Relying on the notice forms alone, it is not clear whether this indicates if there were two seizures (i.e., \$10,000 seized in total from two individuals) or whether there was a single \$5,000 seized, but the officer used two forms because both individuals might have a claim to it. When we reviewed a selection of paper records, we identified cases where AFU had mistakenly duplicated money seizures in its electronic log. Duplicate entries could lead to confusion when the Sheriff's Office either attempts to return property or attempts to deposit it into its own accounts.

Recommendation 4

The King County Sheriff's Office should update its standard operating procedures to instruct officers and detectives who seize assets to use a unique evidence tracking number for each seized item when filling out seizure notices.

Challenges to seizures not tracked

It is unclear how frequently people challenge seizures of property, since the Sheriff's Office does not count how often this happens, which hinders evaluation of whether there are any systemic issues with seizures. Under state law, a person has 45 days to challenge the seizure of their property (90 days in the case of real property, such as houses). Electronic records kept by the Sheriff's Office indicate these challenges were made for 49 out of 256 cases (around 20 percent); however, the Sheriff's Office stated that these electronic records are incomplete. For instance, when we reviewed a selection of paper records, we found that almost two-thirds of these selected cases that did not have a documented challenge in the electronic records had actually been challenged. Extrapolating from this result would suggest that the majority of cases might have challenges. (However, the small sample size creates a very large margin of error in this estimate.) If AFU tracked which seizures were challenged in a centralized log, then the Sheriff's Office would be able to determine how frequently seizures are challenged and use that information to monitor and potentially improve its process.

In Recommendation 1, we recommended tracking all challenges to seizures in the centralized electronic record.

Hearings and court trials not tracked

It appears that challenges to seizures rarely go before a hearing examiner or a judge for adjudication, but it is difficult to know with precision, since the Sheriff's Office does not count how often this occurs. When there is a challenge to a seizure, state law provides for a hearing overseen by the Sheriff or the Sheriff's designee. In King County, the Sheriff typically contracts with an attorney to oversee any such hearing. However, neither of these contracted attorneys could recall an instance when there had been a hearing within the past five years. AFU stated that it has been several years since a contested hearing, but it would be necessary to review the paper records for all cases to determine which cases went to a hearing. As an alternative to a hearing, state law also allows the claimant to move the case to District or Superior Court (depending on the value of the property). AFU staff said

that claimants rarely choose to move their case to court, but they do not track how often this happens. AFU estimated it has happened perhaps five times in the past ten years. This suggests that nearly all challenges to seizures end up in a negotiated settlement.

In Recommendation 1, we recommended tracking in the centralized electronic record when challenges to seizures go before a hearing examiner, to a court, or result in a settlement.

Half of civil forfeiture cases associated with criminal charges

Around half of civil asset forfeiture cases lead to criminal charges, and there are no centralized records of the outcomes of these cases. Out of 225 cases involving civil asset forfeiture between 2017 and 2023, the Sheriff's Office referred 159 cases (71 percent) for criminal prosecution. Of these, suspects in 118 cases (52 percent of all cases) were charged with a crime. The Sheriff's Office does not keep records of which forfeiture cases are associated with a criminal case or the outcomes of those criminal cases. AFU staff were able to pull information from the Prosecuting Attorney's Office about associated criminal cases, but did not determine whether those cases resulted in a conviction. Gathering this information would be necessary to determine how often a civil asset forfeiture case is associated with a criminal conviction.

Recommendation 5

The King County Sheriff's Office should keep records of which civil asset forfeiture cases have associated criminal cases, which prosecuting agency is handling the criminal case, and the outcome of those cases.

Bank balance reconciliations were impossible

Prior to this audit, the Sheriff's Office did not keep a complete, centralized database record of when it returned seized property, which made reconciling account balances to detect fraud impossible. Withdrawals from the Sheriff's Office's seized asset account require authorization by a supervisor and creation of a paper trail. The Sheriff's Office's B&A team kept centralized spreadsheets of when assets were returned, but only recorded these withdrawals from its seizure accounts once a case had closed. This meant that when the Sheriff's Office made a partial return of assets (for example, returning money to only one of multiple claimants in the same case), this was recorded on a piece of paper and put in the individual case file, not in the electronic spreadsheets. As a consequence, the total amount of

withdrawals made from the seized asset account could not be reconciled without first researching each open case file. After we pointed out that the actual bank balance was substantially below the expected amount of deposits recorded in the centralized spreadsheet, B&A undertook a manual review of all open case files to identify the cause of the discrepancy. B&A identified \$1.5 million in returned assets that had not been recorded in its tracking spreadsheet. Fortunately, the amount that could not be accounted for following the manual review was less than \$250 in total. In April 2024, the Sheriff's Office also began to make separate deposits and withdrawals (rather than combining transactions from multiple cases), which will make it easier to distinguish which deposits or withdrawals came from which cases going forward. While the Sheriff's Office has had controls in place that attempt to prevent fraudulent withdrawals, being able to now reconcile with bank balances would increase the Sheriff's Office's ability to detect fraud if it were to ever occur. Best practices from the Office of the Washington State Auditor require prompt entry of all transactions so that accounting staff can reconcile bank statements at least monthly.

Recommendation 6

The Sheriff's Office should continue to record all transactions involving the seizure account in a centralized electronic tracking system going forward and reconcile the bank balance to that system balance at least monthly.

The Sheriff's Office spent forfeiture revenues on overtime and staff costs

King County kept around \$2.5 million in revenue from forfeit assets between 2018 and 2023, and largely spent it on overtime, an accounting position, and leases. During this period, proceeds from forfeitures totaled around \$4.8 million. The Sheriff's Office sent around \$480,000 (10 percent of proceeds) to the Office of the Washington State Treasurer, per state law. The Sheriff's Office distributed around \$1.8 million to contract city partners, and kept the remaining \$2.5 million.⁹ Occasionally, the Sheriff's Office retained property for department use rather than auctioning it off, which is allowed by state law. For example, records show at least five cars, and one television were kept for the Sheriff's Office's own use. The Sheriff's Office spent these revenues on overtime for detectives and deputies (33 percent), a full-time accounting

⁹ Not all seizures occur in a contract city. The Sheriff's Office keeps 90 percent of proceeds from forfeited property in unincorporated King County.

position (28 percent), a lease for a garage to store seized cars (30 percent), as well as on trainings, conferences, and supplies (9 percent).

The Sheriff's Office does not have standard operating procedures that detail which types of expenditures may use forfeited assets under state and federal law. State law requires the Sheriff's Office to spend proceeds from forfeit property "exclusively for the expansion and improvement of controlled substances related law enforcement activity."¹⁰ Standard operating procedures would help the Sheriff's Office ensure that it is spending these revenues in alignment with state and federal law.

Recommendation 7

The Sheriff's Office should develop, document, and implement standard operating procedures that detail which types of expenditures may use forfeited assets under state and federal law.

¹⁰ Revenues from asset forfeitures in federal cases have different requirements.



Section 2: Inaccurate English-Only Forms and Appearance of Bias May Create Barriers to Exercising Rights


SECTION SUMMARY

The seizure notice that informs people of their rights is only available in English and uses possibly confusing and inaccurate language, potentially discouraging people from asserting their right to challenge seizures. Officers must notify people that their property has been seized and is subject to forfeiture within 15 days. The Sheriff's Office uses a standardized form which includes a notice of the person's rights under the law to challenge the seizure. The paragraph with the notice of rights is not necessarily easy to understand for all people and incorrectly states that the person must prove their claim, even though state law puts the burden of proof on the Sheriff's Office. This notice is also only available in English, which may create an additional barrier to exercising legal rights for people with limited English proficiency. In addition, claimants may be discouraged from exercising their rights due to an appearance of bias, since hearings are adjudicated by the Sheriff or the Sheriff's designee.

Notice form is dense and inaccurate

When the Sheriff's Office seizes a person's property, the officers have 15 days under state law to notify the person of the seizure. The Sheriff's Office uses a standardized form to notify each individual who may have an interest in the seized property. The Sheriff's Office officers generally do not explain a person's rights with regard to seized property (for instance, there is no asset forfeiture equivalent to the familiar "Miranda warnings" used when a person is arrested). Instead, the explanation of rights is contained in a paragraph in the middle of the written notice form (see exhibit F).

EXHIBIT F: The Notice of Seizure and Intended Forfeiture uses potentially confusing and inaccurate language in the middle of the form to describe property owners' legal right to challenge seizure.

 <p>King County Sheriff's Office Asset Forfeiture Unit 500 Fourth Avenue, Suite 200 Seattle, Washington 98104 Attn: Asset Forfeiture Unit</p>	<input type="checkbox"/> Contract City _____ <input type="checkbox"/> Unincorporated King County _____ Case #: _____ Date of this Notice: _____ Date of Seizure: _____ Seizing Officer: _____ Unit: _____ Phone #: _____
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Notice of Seizure and Intended Forfeiture

To: Name _____

Address _____ City _____


State _____ ZIP _____ Phone (____) _____

Vehicle Description			
Year _____	Make _____	Year _____	Make _____
Color _____	Model _____	Color _____	Model _____
Lic _____	VIN _____	Lic _____	VIN _____
Mileage _____		Mileage _____	

Other Property			
Evidence Item #	Description	Evidence Item #	Description

This is notice to you that the property above was seized by the King County Sheriff under the:

☐ Uniform Controlled Substances Act, Chapter 69.50.505 RCW
☐ Money Laundering Act, Chapter 9A.83.030 RCW
☐ Felony Forfeiture Act, Chapter 10.105.010 RCW
☐ DUI / DWLS Forfeiture Act
☐ _____

 You must notify this Agency **IN WRITING** of your claim of ownership or right to possession of the property **WITHIN 45 DAYS** of service of this note or you will lose it forever. If you do timely notify this Agency, in writing, of your claim, a hearing date will be scheduled for you, within 90 days, to prove your claim or right.

<p>Return of Service</p> <p>I certify that I am a commissioned Officer of the King County Sheriff's Office, and I personally served a copy of this notice on:</p> <p>Name _____</p> <p>Date _____ Time _____</p> <p>Officer's Signature _____</p> <p>Recipient's Signature _____</p> <p>Personal Service: <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>Declaration of Mailing</p> <p>I declare under penalty of perjury under the laws of the State of Washington that I mailed a copy of this notice to the addressee by certified mail on:</p> <p>Date _____</p> <p>Place _____</p> <p>Signature _____</p>
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KCSO B-125 (Rev. 8/12)
Previous Editions Obsolete

Distribution: Original to Asset Forfeiture; Pink to Person Named

Source: King County Auditor's Office analysis

Dense and inaccurate legal language could confuse people as to their rights and the likelihood of successfully challenging a seizure.

King County policy has encouraged accessible language for county documents that explain a person's legal rights, but the general public may have difficulty parsing this notice accurately. The King County Editorial Style Guide recommends writing at an eighth-grade reading level, but the notice paragraph is considered "difficult" and requires a twelfth-grade reading level.¹¹ Another example is how the second sentence uses five commas to introduce additional details. Additionally, terms like "service of this note," "timely notify," and "this Agency" are not defined and might not be familiar to every reader.

Even if a reader successfully parses the sentence, it inaccurately states the burden of proof in a hearing. The paragraph instructs the claimant that the purpose of the hearing is "to prove your claim or right." However, state law explicitly places the burden on the Sheriff's Office to prove that the seized property is subject to forfeiture. A claimant does not have the burden to prove their claim or right in a hearing; the property is still legally theirs unless proven otherwise. Taken together, this confusing language could potentially discourage a person from exercising their legal right to challenge the seizure of their assets. The paragraph reads:

“

You must notify this Agency **IN WRITING** of your claim of ownership or right to possession of the property **WITHIN 45 DAYS** of service of this note or you will lose it forever. If you do timely notify this Agency, in writing, of your claim, a hearing date will be scheduled for you, within 90 days, to prove your claim or right.

”

Recommendation 8

The King County Sheriff's Office should issue seizure notices that use plain language and contain an accurate explanation of the burden of proof.

¹¹ This reading level is based on the Flesch-Kincaid readability metric. Different tests may yield different results, but several tests we reviewed classify this paragraph as "difficult."

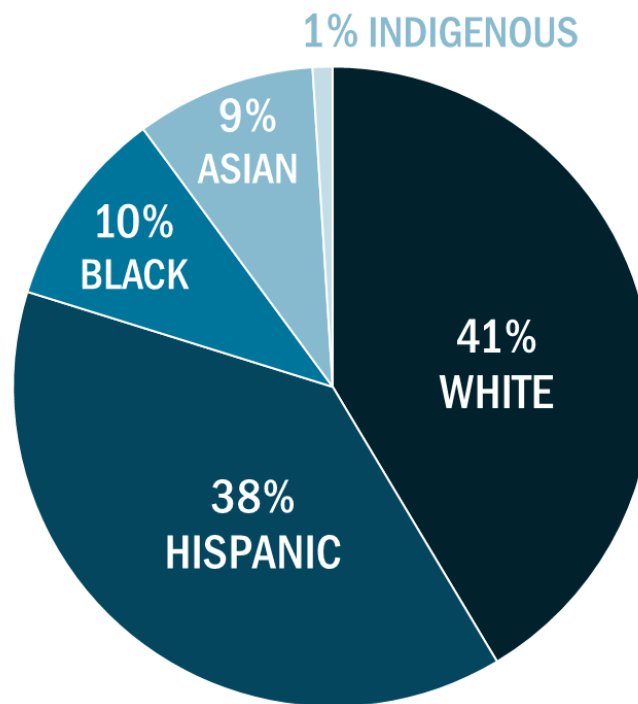
Notice has only been available in English

The notice form is currently only available in English, which may create additional barriers for people who have limited proficiency with English, but the Sheriff's Office plans to provide translated forms soon. During our review of case files, we noted at least one instance where the officer indicated that an interpreter was needed during the seizure. However, the Sheriff's Office does not systematically track how frequently this is necessary. US census data indicates that around 9 percent of the population overall has limited proficiency with English. However, this increases to around 30 percent for people who identify as Hispanic or Asian American/Pacific Islander. Since almost half of the suspects in cases involving a civil asset forfeiture are identified as Hispanic or Asian American/Pacific Islander (see exhibit G),¹² this means an estimated 15 percent of people in forfeiture cases may have limited English proficiency.

As part of its ongoing language access work, the Sheriff's Office states that in 2024, it began translating over 130 documents into Spanish and six other languages most commonly used in the Sheriff's Office service areas.¹³ The Sheriff's Office has scheduled the notice form for seizures and forfeitures to be translated into these seven languages in the first quarter of 2025. In September 2024, the Sheriff's Office updated its general orders manual to require all personnel to provide language access services, including translated materials and interpreters, to any person with limited English proficiency. Sheriff's Office policy is to "ensure that persons who are limited English proficient have the same level of access to all Sheriff's Office information and services as English proficient community members."

¹² As discussed in our audit of calls for service, the identified race and ethnicity of suspects is often not proportional to the racial or ethnic makeup of the community. We found that suspects in civil asset forfeiture cases were identified as Hispanic twice as often as in all cases involving a controlled substance violation (38 percent compared to 19 percent). This was the only statistically significant difference when comparing civil asset forfeiture cases to other controlled substance violations.

¹³ In addition to Spanish, the other prioritized languages are Simplified Chinese, Traditional Chinese, Korean, Russian, Somali, and Vietnamese.

EXHIBIT G: Race/ethnicity breakdown of suspects in cases with civil asset forfeitures.

Source: King County Auditor's Office analysis of data collected by the Sheriff's Office. Labels does not total to 100 percent due to rounding.

Recommendation 9

The King County Sheriff's Office should continue to translate the seizure notice form into languages other than English and ensure that officers and detectives seizing assets provide translated copies consistent with Sheriff's Office policy.

Hearings in front of Sheriff's designee might be seen as unfair

Claimants might see hearings overseen by the Sheriff or their designee as inherently biased. When a person challenges a seizure, state law allows the Sheriff to oversee the hearing or to designate somebody else. To date, the Sheriff has designated former prosecutors and law enforcement officers to oversee any forfeiture hearings. We interviewed a defense attorney who said that they would always recommend their clients remove the case to court due to an appearance of fairness concern with the Sheriff adjudicating the appropriateness of their own agency's seizures, especially when the agency itself is the primary beneficiary of those seizures. A prior hearing examiner appointed by the Sheriff agreed that the appearance of fairness is a concern. The risk is that even the appearance of bias could discourage

people with valid claims from challenging a seizure. To help address this concern about the appearance of fairness, the Sheriff could designate the independent Hearing Examiner's Office to conduct any hearings.¹⁴

Recommendation 10

The King County Sheriff should consider designating the independent Hearing Examiner's Office to conduct hearings of contested asset seizures. The Sheriff should document their consideration, their decision, and the rationale for their decision.

CONCLUSION

Civil asset forfeiture is a controversial practice across the country. Public opinion polls suggest that it is unpopular nationally,¹⁵ and research studies show mixed results on whether it has an impact on reducing crime rates.¹⁶ Even if the King County Sheriff's Office uses more restraint than other law enforcement agencies, the lack of digital centralized recordkeeping limits transparency around how forfeiture works in practice and also limits a meaningful evaluation of its impact on crime. With our recommendations, the Sheriff's Office has an opportunity to increase program transparency, improve accessibility for people subject to forfeiture, and address potential concerns about the appearance of fairness.

¹⁴ The Hearing Examiner's Office is made up of County Council-appointed neutral decision-makers who review many county administrative determinations. The Hearing Examiner's Office oversaw asset forfeiture hearings until sometime in the 1990s, when the then-Sheriff decided to designate a contracted attorney instead.

¹⁵ A YouGov/Institute for Justice poll from 2020 found 26 percent of Americans supported civil asset forfeiture, while 56 percent opposed the practice.

¹⁶ A peer-reviewed study from 2024 on civil asset forfeiture in New Mexico casts doubt on whether it has an impact on crime rates. See McDonald, J., Weeks, H., & Carpenter, D. M., "Does Civil Forfeiture Fight Crime? Evidence From New Mexico." *Criminal Justice Review*, 0(0) (2024): <https://doi.org/10.1177/07340168241285569>. In contrast, a different study (which was not peer reviewed) found evidence that federal asset forfeiture reduced larceny and burglary rates. See Kantor, S., Kitchens, K., & Pawlowski, S., "Civil Asset Forfeiture, Crime, and Police Incentives: Evidence from the Comprehensive Crime Control Act of 1984." *Economic Inquiry*, vol 59(1), pp. 217-42 (2017).

Appendix 1: Executive Response



King County

Office of Performance, Strategy and Budget
Chinook Building
401 Fifth Avenue, Suite 810
Seattle, WA 98104

March 3, 2025

Kymber Waltnunson
King County Auditor
King County Courthouse
516 Third Ave., Room W-1033
Seattle, WA 98104

Dear Ms. Waltnunson:

Thank you for the opportunity to review and comment on the audit report titled "*Civil Asset Forfeiture: Increased Transparency Would Improve Accountability*."

The enclosed recommendation table outlines responses to each of the ten recommendations. The King County Sheriff's Office (KCSO) concurs with all recommendations except recommendation five. Within the existing budgeted resources, KCSO will work to implement these recommendations by the dates identified.

Recommendation five states the "King County Sheriff's Office should keep records of which civil asset forfeiture cases have associated criminal cases, which prosecuting agency is handling the criminal case, and the outcome of those cases". There are no automated systems to notify KCSO when a criminal case is filed that relates to a civil asset forfeiture case. It would require significant resources for KCSO to manually access court records on associated criminal cases and record data from a variety of sources and jurisdictions. In our view, the costs of fulfilling this recommendation outweigh the benefits.

We appreciate the time and effort your staff put into this audit.

Sincerely,

DocuSigned by:

FOIA b6 1003 E9436

Dwight Dively
Chief Operating Officer

Recommendation 1

The King County Sheriff's Office Asset Forfeiture Unit should keep an accurate, complete, and up-to-date electronic record of all asset forfeiture cases. This electronic record should be centralized, easily aggregated, and include, at a minimum:

- a) a unique identifier number for each item
- b) the type of item (e.g., US currency, foreign currency, bank account, house, car, jewelry, etc.)
- c) the value of each item
- d) any exceptions to the face value of the item (e.g., counterfeit bills)
- e) a description of each item of non-fungible property sufficient to distinguish it from other items in the same case (e.g., VIN in addition to the make and model of vehicles)
- f) the date of the seizure
- g) the date notice was served
- h) the date of any claim or challenge against the seizure
- i) whether the claim was removed to District or Superior Court
- j) whether there was a hearing
- k) whether the claim was settled
- l) the date of the settlement or adjudication
- m) the outcome of any claim
- n) the value amount of any property returned
- o) the value amount of any property forfeit
- p) the amount and status of any settlement payments in exchange for the return of property
- q) the status of the case (and the status of the item if different from the overall case)
- r) the statutory authority for seizing the item
- s) the current location of the seized property.

AGENCY RESPONSE

CONCURRENCE **CONCUR**

IMPLEMENTATION DATE 12/31/2025

RESPONSIBLE AGENCY KCSO

COMMENT KCSO will develop and maintain a centralized, electronic record keeping system that can be developed and maintained within budgeted personnel and financial resources.

Recommendation 2

The King County Sheriff's Office should reconcile the records kept by the Asset Forfeiture Unit, the Property Management Unit, and the Budget and Accounting Unit at least monthly to ensure that all seized assets are accounted for.

AGENCY RESPONSE

CONCURRENCE **CONCUR**

IMPLEMENTATION DATE 12/31/25

RESPONSIBLE AGENCY King County Sheriff's Office

COMMENT KCSO will review and develop procedures to reconcile records across these three units monthly within budgeted personnel and financial resources.

Recommendation 3

The King County Sheriff's Office Asset Forfeiture Unit should update its standard operating procedures to require officers and detectives who are seizing assets to record and retain detailed descriptions and photographs of seized property that cannot be easily identified through serial numbers. The Sheriff's Office should provide copies of these descriptions and photographs along with the seizure notices that are given to property owners.

AGENCY RESPONSE

CONCURRENCE **CONCUR**

IMPLEMENTATION DATE 3/31/26

RESPONSIBLE AGENCY King County Sheriff's Office

COMMENT Within budgeted personnel and financial resources, KCSO will review and revise its standard operating procedures. KCSO has already taken steps to implement some of these procedures.

Recommendation 4

The King County Sheriff's Office should update its standard operating procedures to instruct officers and detectives who seize assets to use a unique evidence tracking number for each seized item when filling out seizure notices.

AGENCY RESPONSE

CONCURRENCE **CONCUR**

IMPLEMENTATION DATE 3/31/26

RESPONSIBLE AGENCY King County Sheriff's Office

COMMENT KCSO will review and revise its standard operating procedures and follow up with detectives and deputies on compliance with those standard operating procedures.

Recommendation 5

The King County Sheriff's Office should keep records of which civil asset forfeiture cases have associated criminal cases, which prosecuting agency is handling the criminal case, and the outcome of those cases.

AGENCY RESPONSE

CONCURRENCE **DO NOT CONCUR**

IMPLEMENTATION DATE Ongoing

RESPONSIBLE AGENCY King County Sheriff's Office

COMMENT The costs of fulfilling this recommendation outweigh the benefits. There are no automated systems to notify KCSO when a criminal case is filed that relates to a civil asset forfeiture case. It would require significant resources for KCSO to manually access court records on associated criminal cases and record data from a variety of sources and jurisdictions.

Recommendation 6

The Sheriff's Office should continue to record all transactions involving the seizure account in a centralized electronic tracking system going forward and reconcile the bank balance to that system balance at least monthly.

AGENCY RESPONSE

CONCURRENCE **CONCUR**

IMPLEMENTATION DATE 3/31/26

RESPONSIBLE AGENCY King County Sheriff's Office

COMMENT KCSO will develop a centralized, electronic record keeping system and will reconcile bank balance to that system monthly.

Recommendation 7

The Sheriff's Office should develop, document, and implement standard operating procedures that detail which types of expenditures may use forfeited assets under state and federal law.

AGENCY RESPONSE

CONCURRENCE **CONCUR**

IMPLEMENTATION DATE 12/31/25

RESPONSIBLE AGENCY King County Sheriff's Office

COMMENT KCSO has these procedures and will review its existing procedures and revise and document them as needed.

Recommendation 8

The King County Sheriff's Office should issue seizure notices that use plain language and contain an accurate explanation of the burden of proof.

AGENCY RESPONSE

CONCURRENCE **CONCUR**

IMPLEMENTATION DATE 4/30/26

RESPONSIBLE AGENCY King County Sheriff's Office

COMMENT KCSO will review the language in the seizure notices and make revisions as needed that use plain language and comply with applicable law.

Recommendation 9

The King County Sheriff's Office should continue to translate the seizure notice form into languages other than English and ensure that officers and detectives seizing assets provide translated copies consistent with Sheriff's Office policy.

AGENCY RESPONSE

CONCURRENCE **CONCUR**

IMPLEMENTATION DATE 12/31/25

RESPONSIBLE AGENCY King County Sheriff's Office

COMMENT No comment

Recommendation 10

The King County Sheriff should consider designating the independent Hearing Examiner's Office to conduct hearings of contested asset seizures. The Sheriff should document their consideration, their decision, and the rationale for their decision.

AGENCY RESPONSE

CONCURRENCE **CONCUR**

IMPLEMENTATION DATE 6/30/26

RESPONSIBLE AGENCY King County Sheriff's Office

COMMENT KCSO follows state law (RCW 69.50.505(5)) and designates an external, independent hearing examiner for asset forfeitures. KCSO will contact the independent Hearing Examiner's Office to discuss the possibility of identifying a qualified examiner within that office. The Sheriff will then consider utilizing the Hearing Examiner's Office to perform this function as called for by this recommendation. KCSO will document consideration, decision, and rationale.



Appendix 2: Statement of Compliance, Scope, Objective, & Methodology

Statement of Compliance with Government Auditing Standards

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Scope of Work on Internal Controls

We reviewed internal controls as they relate to control and monitoring activities, risk assessment, and the overall control environment of the Sheriff's Office's use and application of civil asset seizure forfeiture.

Scope

This audit evaluated civil asset forfeiture activities by the King County Sheriff's Office from 2017 through 2023.

Objectives

1. How has the King County Sheriff's Office used its civil asset forfeiture authority permitted under state law since 2017?
2. To what extent does the King County Sheriff's Office have processes in place to prevent or detect potential misuse of the civil asset forfeiture program?

Methodology

To determine how the Sheriff's Office has used its civil asset forfeiture authority, permitted under state law, we reviewed internal documents and interviewed staff and leaders and from the Asset Forfeiture Unit (AFU) and the Budget & Accounting (B&A) Unit. We also interviewed hearing examiners contracted by the Sheriff's Office and an attorney hired by people who have had their assets seized. For criteria, we reviewed Washington state law pertaining to civil asset forfeiture (primarily RCW § 69.50.050, but also RCW §§ 9A.83.030, 9A.88.150, and 10.105.010). We reviewed forfeiture data maintained by the AFU from 2017 to 2024 to obtain information about assets seizure and disposition. We reviewed data maintained by the B&A to obtain information about control and use of funds obtained through asset forfeiture. We

also reviewed data on suspect demographics. We manually reviewed files for 20 civil asset forfeiture cases from 2015 to 2022. The information obtained through file review was a judgmental sample and is not generalizable to asset seizures overall.

To evaluate the extent to which the Sheriff's Office has processes and controls in place to prevent or detect potential misuse of the civil asset forfeiture program, we reviewed internal documents, including policies and procedures, of the AFU. We also interviewed staff from both the AFU and the B&A and observed manual cash counts. We compared practices to criteria and best practices from Standards for Internal Controls in the Federal Government (known as the "Green Book").

To determine which cases fell within the scope of our audit, we considered any case that began between 2017 and 2023. Sometimes a case can start several months (or potentially years) prior to any seizure of property. We found that the date seizures were made was not readily accessible in any electronic or aggregated data; in other words, it would require manual review of every paper case file to determine the initial seizure date. Additionally, the seizure date was not available for data sets from the B&A. In order to have a comparable scope of cases between both the AFU and the B&A, we instead used the case prefix number, which indicates what year the case began, to assign each case's year. We estimate that this may have excluded up to five cases from our scope, representing around 1.8 percent of the 283 total possible cases in our scope (i.e., up to five cases that started in 2016 may have had property seized in 2017). This exclusion had no discernible impact on our findings or recommendations.



Appendix 3: List of Recommendations

Recommendation 1

The King County Sheriff's Office Asset Forfeiture Unit should keep an accurate, complete, and up-to-date electronic record of all asset forfeiture cases. This electronic record should be centralized, easily aggregated, and include, at a minimum:

- a) a unique identifier number for each item
- b) the type of item (e.g., US currency, foreign currency, bank account, house, car, jewelry, etc.)
- c) the value of each item
- d) any exceptions to the face value of the item (e.g., counterfeit bills)
- e) a description of each item of non-fungible property sufficient to distinguish it from other items in the same case (e.g., VIN in addition to the make and model of vehicles)
- f) the date of the seizure
- g) the date notice was served
- h) the date of any claim or challenge against the seizure
- i) whether the claim was removed to District or Superior Court
- j) whether there was a hearing
- k) whether the claim was settled
- l) the date of the settlement or adjudication
- m) the outcome of any claim
- n) the value amount of any property returned
- o) the value amount of any property forfeit
- p) the amount and status of any settlement payments in exchange for the return of property
- q) the status of the case (and the status of the item if different from the overall case)
- r) the statutory authority for seizing the item
- s) the current location of the seized property.

Recommendation 2

The King County Sheriff's Office should reconcile the records kept by the Asset Forfeiture Unit, the Property Management Unit, and the Budget and Accounting Unit at least monthly to ensure that all seized assets are accounted for.

Recommendation 3

The King County Sheriff's Office Asset Forfeiture Unit should update its standard operating procedures to require officers and detectives who are seizing assets to record and retain detailed descriptions and photographs of seized property that cannot be easily identified through serial numbers. The Sheriff's Office should provide copies of these descriptions and photographs along with the seizure notices that are given to property owners.

Recommendation 4

The King County Sheriff's Office should update its standard operating procedures to instruct officers and detectives who seize assets to use a unique evidence tracking number for each seized item when filling out seizure notices.

Recommendation 5

The King County Sheriff's Office should keep records of which civil asset forfeiture cases have associated criminal cases, which prosecuting agency is handling the criminal case, and the outcome of those cases.

Recommendation 6

The Sheriff's Office should continue to record all transactions involving the seizure account in a centralized electronic tracking system going forward and reconcile the bank balance to that system balance at least monthly.

Recommendation 7

The Sheriff's Office should develop, document, and implement standard operating procedures that detail which types of expenditures may use forfeited assets under state and federal law.

Recommendation 8

The King County Sheriff's Office should issue seizure notices that use plain language and contain an accurate explanation of the burden of proof.

Recommendation 9

The King County Sheriff's Office should continue to translate the seizure notice form into languages other than English and ensure that officers and detectives seizing assets provide translated copies consistent with Sheriff's Office policy.

Recommendation 10

The King County Sheriff should consider designating the independent Hearing Examiner's Office to conduct hearings of contested asset seizures. The Sheriff should document their consideration, their decision, and the rationale for their decision.



Appendix 4: Advancing Performance & Accountability

KYMBER WALTMUNSON, KING COUNTY AUDITOR

MISSION Improve government performance, accountability, and transparency by providing impactful, independent analyses

VALUES INDEPENDENCE • CREDIBILITY • IMPACT

The King County Auditor's Office is committed to equity, social justice, and ensuring that King County is an accountable, inclusive, and anti-racist government. While planning our work, we develop research questions that aim to improve the efficiency and effectiveness of King County government and to identify and help dismantle systemic racism. In analysis we strive to ensure that communities referenced are seen, not erased. We promote aligning King County data collection, storage, and categorization with just practices. We endeavor to use terms that are respectful, representative, and people- and community-centered, recognizing that inclusive language continues to evolve. For more information, see the King County [Equity and Social Justice Strategic Plan](#), King County's [statement on racial justice](#), and the King County [Auditor's Office Strategic Plan](#).

ABOUT US The King County Auditor's Office was created by charter in 1969 as an independent agency within the legislative branch of county government. The office conducts oversight of county government through independent audits, capital projects oversight, and other studies. The results of this work are presented to the Metropolitan King County Council and are communicated to the King County Executive and the public. The King County Auditor's Office performs its work in accordance with Government Auditing Standards.



This audit conforms to Generally Accepted Auditing Standards for independence, objectivity, and quality.