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OFFICE OF THE COUNTY AUDITOR

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October 10, 2019

Mr. Scott Linn, Director  
Criminal Justice Coordination Department  
500 E. San Antonio, RM LL-117  
El Paso, Texas 79901

Dear Mr. Linn:

The County Auditor's Internal Audit division performed an operational audit of the El Paso County Criminal Justice Coordination Department at the request of the new Criminal Justice Director to determine if internal controls are adequate to ensure appropriate processes are documented, operating and efficient.

The audit report is attached. We tested eight operational controls with a total of 405 samples. There were three findings noted as a result of the audit procedures. We wish to thank the management and staff of the Criminal Justice Coordination Department for their assistance and courtesies extended during this audit.

Because of certain statutory duties required of the County Auditor, this office is not independent in regard to your office, as defined by AICPA professional standards. However, our audit was performed with objectivity and due professional care.

Respectfully,

Edward A. Dion  
County Auditor

EAD:PT:ya

cc: Ms. Betsy Keller, Chief Administrator



## Criminal Justice Coordination Department Operations Audit EXECUTIVE SUMMARY

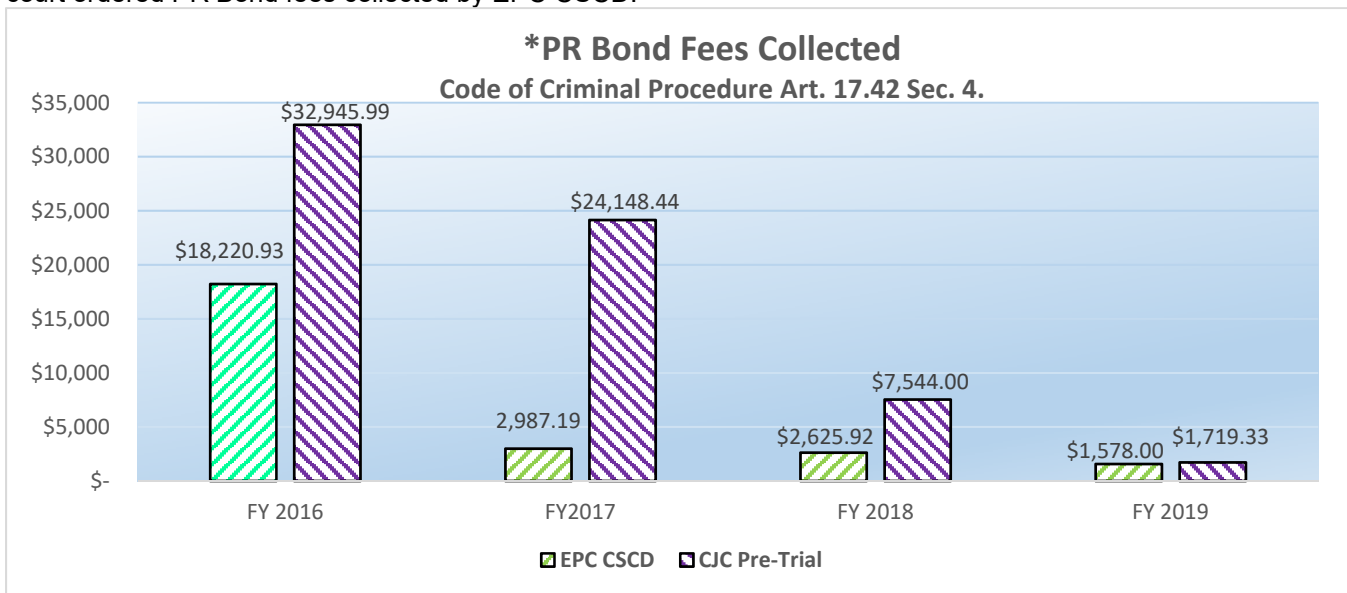


### BACKGROUND

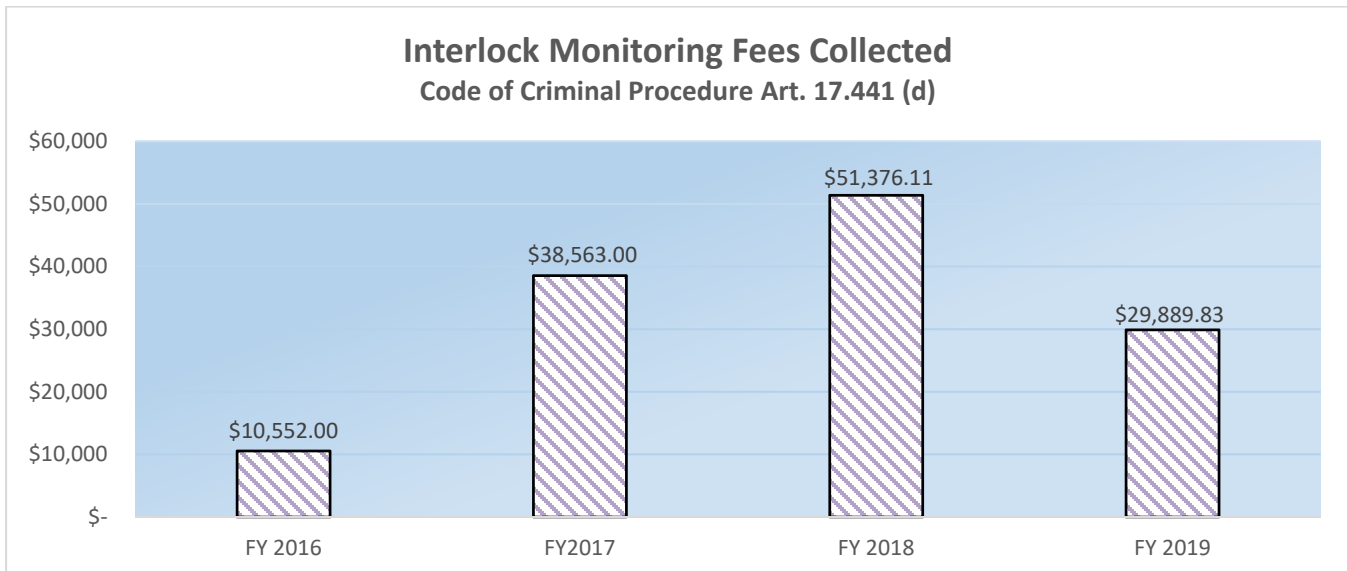
The Criminal Justice Coordination (CJC) department was created on October 1, 2015, to enhance pretrial justice and provide quality justice services. The major functions of the department are to provide pretrial interviews for defendants and communicate information to judicial officers who make a determination on the defendant's custody status. Other major functions for the department include pretrial supervision for individuals released on Personal Recognizance Bonds (PR Bonds), indigent evaluations, satellite booking and data collection and evaluation. On April 2, 2019, the CJC department implemented the El Paso Pretrial Supervision Matrix Assessment & Recommendation Tool (SMART) Praxis which provides systemic guidelines for conducting pretrial reports and pretrial supervision levels. The SMART Praxis was created in collaboration with El Paso County justice stakeholders. The audit was performed by Phillip Trevizo, internal auditor.

### Financial Reporting

The El Paso County Community Supervision and Corrections Department (EPC CSCD), also known as Adult Probation, collects court ordered fees for individuals under CJC pretrial supervision. The following charts compare court ordered PR Bond fees collected by EPC CSCD.



Source: Odyssey Courts and Justice System, FY 2019 amounts up to June 2019.  
\*EPC CSCD also collects PR Bond fees on cases supervised by their department on behalf of the County



Source: Odyssey Courts and Justice System, FY 2019 amounts up to June 2019.



**Criminal Justice Coordination Department  
Operations Audit  
EXECUTIVE SUMMARY**



**OBJECTIVES**

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the CJC department. Following are the business objectives and related control assessments.

| <b>Business Objective</b>   | <b>Control Assessment</b> |
|---|---------------------------|
| 1. Established and documented policies and procedures             | <b>Unsatisfactory</b>     |
| 2. Completion of Pretrial Risk Assessments                        | <b>Satisfactory</b>       |
| 3. Supervision case creation in Odyssey                           | <b>Satisfactory</b>       |
| 4. Supervision Officer compliance with supervision orders         | <b>Satisfactory</b>       |
| 5. Urinalysis (UA) /Breathalyzers (BA) operating procedures       | <b>Needs Improvement</b>  |
| 6. Compliance with CJC duties on First Chance Program (POM) cases | <b>Satisfactory</b>       |
| 7. Functioning appropriate purchasing controls                    | <b>Needs Improvement</b>  |
| 8. Correct allocation of fees for dual supervision cases          | <b>Satisfactory</b>       |

**SCOPE**

The scope of the audit is from December 2018 through May 2019.

**METHODOLOGY**

To achieve the audit objectives we:

- Reviewed policies and procedures for major office functions.
- Reviewed a sample of inmate bookings to ensure risk assessments were completed on eligible inmates.
- Reviewed a sample PR bond and Split bond releases to confirm CJC-supervision cases were created in Odyssey.
- Reviewed a sample of CJC supervision cases to ensure supervision officer compliance with supervision orders.
- Reviewed training documents and maintenance logs for BA equipment. Conducted a walk-thru of UA and BA supplies and equipment storage.
- Reviewed a sample of First Chance Program (POM) cases to verify compliance with CJC duties.
- Reviewed a sample of expenditures to ensure segregation of duties in the purchasing function.
- Reviewed a sample of dual supervised cases with EPC CSCD for correct fee allocation.

**RESULTS**

Listed below are control and finding summaries, with findings listed from highest to lowest risk. Please see the *Findings and Action Plans* section of this report for related details and management action plans.

| <b>Control Summary</b>   |  |
|--|--|
| <b>Good Controls</b>   | <b>Weak Controls</b>   |
| <ul style="list-style-type: none"> <li>• Completion of pretrial risk assessments (Obj. 2)</li> <li>• Supervision case creation in Odyssey (Obj. 3)</li> <li>• Supervision officer compliance with supervision orders. (Obj. 4)</li> <li>• Compliance with CJC duties on First Chance Program (POM) cases (Obj. 6)</li> <li>• Correct allocation of fees for dual supervision cases (Obj. 8)</li> </ul> | <ul style="list-style-type: none"> <li>• Documentation of established policies and procedures (Obj. 1)</li> <li>• UA and BA operating procedures (Obj. 5)</li> <li>• Appropriate purchasing controls (Obj. 7)</li> </ul> |
| <b>Findings Summary</b>  |  |
| <ol style="list-style-type: none"> <li>1. Standard Operating Procedures for key functions are not documented.</li> <li>2. No breathalyzer unit maintenance log.</li> <li>3. No segregation of duties in purchasing function.</li> </ol>  |  |



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**INHERENT LIMITATIONS**

This operational review was designed to provide reasonable assurance that the internal control structure for the Criminal Justice Coordination department is adequate. The County's internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of implementing the controls should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires the use of estimates and judgment by management. Because of the inherent limitations in any system of internal controls, errors or irregularities may occur and not be detected.

**CONCLUSION**

The Criminal Justice Coordination department met five of eight objectives for this audit. Implementation of recommendations provided in this report should assist the Criminal Justice Coordination Department in improving their internal control structure.



**Criminal Justice Coordination Department  
Operations Audit  
Findings and Action Plans**



**Current Audit Findings & Action Plans**

| Finding #1   |              | Risk Level                |
|--|--------------|---------------------------|
| <p><b>Standard Operating Procedures</b> – CJC Department does not have documented Standard Operating Procedures (SOP's) for the following key operating functions:</p> <ul style="list-style-type: none"> <li>• Completion of Pre-Trial Services Report</li> <li>• Indigent evaluations</li> <li>• Transfer of Pre-Trial release defendant information to CJC-Supervision</li> <li>• CJC- Supervision case monitoring</li> <li>• Reporting violations of release conditions</li> </ul> <p>Undocumented SOP's increase the risk of employees lacking guidance and responsibilities for their positions. Documented procedures of key operating functions are crucial to provide employees with information and guidance on proper job duty performance.</p> |              | <b>H</b>                  |
| Recommendation   |              |                           |
| We recommend the CJC department create written SOP's addressing key operating functions, such as those mentioned above.  |              |                           |
| Action Plan  |              |                           |
| Person Responsible   | CJC Director | Estimated Completion Date |
|  |              | 01/01/2020                |
| <p>The CJC Department began developing Standard Operating Procedures (SOP's) for numerous job requirements, since the arrival of the new Criminal Justice Director on January 7, 2019. That stated, even though the pen-to-paper process to develop these SOP's is crucial, we have issued over 13 new policies under the new Director. Additionally, our primary goal of requesting this audit in February 2019, was to receive a non-biased professional opinion of identifying Strengths, Weaknesses, Opportunities and Threats. As such, CJC Management is in total agreement with the recommendations in this area. Thus, the CJC Department is committed to formalize new SOP's to memorialize our practices within these defined areas.</p>         |              |                           |

| Finding #2   |              | Risk Level                |
|--|--------------|---------------------------|
| <p><b>Breathalyzer Maintenance Log</b> – While reviewing breathalyzer unit calibration documentation, it was noted the CJC department does not have a maintenance log to document calibrations. Upon further inquiry with staff it was explained the units have not been calibrated. Unit maintenance and calibration should be performed in accordance with the manufactures recommendations. Uncalibrated equipment can increase the risk of erroneous BA readings.</p>  |              | <b>M</b>                  |
| Recommendation   |              |                           |
| We recommend CJC follow the manufactures recommendation for unit maintenance and calibration. Furthermore, we recommend that a maintenance/calibration log be implemented to document the unit's calibrations.   |              |                           |
| Action Plan  |              |                           |
| Person Responsible   | CJC Director | Estimated Completion Date |
|  |              | 11/1/2019                 |
| <p>Upon the first mention of this issue in August 2019, we ordered a Calibrating machine (even though our Breathalyzers self-calibrate). The Calibrator arrived in our office on October 1, 2019, and it will immediately be placed into operation. The Maintenance Log has been created, the staff will now be trained on the Calibrator, and an SOP will be completed on how to Calibrate (utilizing the manufactures instruction manual), how often to calibrate, by whom and how the calibration will be entered into the logbook.</p> |              |                           |



**Criminal Justice Coordination Department  
Operations Audit  
Findings and Action Plans**



| Finding #3  |              | Risk Level                |
|---|--------------|---------------------------|
| <p><b>Segregation of duties (purchasing function)</b> – We reviewed 7 of 24 paid expenditures from the CJC expense account. The same employee electronically submits the requisition to purchasing and also submits the receiving report authorizing invoice payment to the County Auditor’s Office. The department’s authorization and custody purchasing functions should be performed by separate employees. This lack of segregation of duties can expose the department to potential misappropriation of assets.</p>   |              | L                         |
| Recommendation  |              |                           |
| <p>We recommend the CJC department assign different employees to the requisition and invoice approval functions, and follow the newly implemented purchasing policy to improve internal controls of the purchasing function.</p>  |              |                           |
| Action Plan   |              |                           |
| Person Responsible  | CJC Director | Estimated Completion Date |
|   |              | 10/01/2019                |
| <p>Immediately following a meeting with the Auditors Office and CJC management on August 21, 2019, the Director issued a new CJC Policy entitled, Requisitions and Purchase Orders. The policy immediately mandated a separation of duties relative to purchasing procedures in the CJC. The policy defined that a Manager shall review and authorize all requisitions. When the item(s) is/are received, a different Manager (or Director) shall verify receipt of the item(s) and authorize the payment of the invoices by signing the invoice. The policy clearly defined how the Managers/Director will ensure the accuracy of the reporting and visually ensure the physical acquisition of the item(s). Additionally, all original signatures will be accompanied with printed name and date.</p> <p>On October 1, 2019, following a subsequent meeting with the Auditors Office and CJC Management, additional guidance was provided to the Director regarding the processing of the item(s) in MUNIS. The Director opted to update the August 21, 2019 Purchasing Segregation of Duties CJC policy. On the same day as the October 1, 2019 meeting, the CJC Director issued via email a revised policy to include the following: “In MUNIS, a CJC Manager will enter the original “Requisition” of item(s), and any CJC-Authorized-Employee other than the employee that entered the RQ (usually another CJC-Manager will enter the “Receiving” of the item(s).” Note: Just for clarification, the reason the term “CJC-Authorized-Employee” was used and not necessarily a Manager/Director, is due to the fact that another Manager or Director may not be available, so the Data Analyst was provided MUNIS access to fill this potential gap. The CJC Department considers this finding resolved.</p> |              |                           |