



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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03-17

March 22, 2020

Betsy C. Keller, CM
Chief Administrator
El Paso County Administration Office
500 E. San Antonio, Room 302A
El Paso, Texas 79901

Dear Ms. Keller:

The County Auditor's Internal Audit division performed a special review of the El Paso County Commissioners Court meeting minutes review and approval process in accordance with Local Government Code 115.001(2) to determine if minutes were uploaded and approved in compliance with predetermined goals set between this office and the County Administration Office.

We reviewed 80 meetings within the scope of October 2018 to September 2019 and concluded there was a control weakness related to timeliness that affects compliance with Local Government Code, 115.001(2). The government code requires the county auditor to review the correctness of the commissioner's court minutes. The evaluation report is attached.

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 review was performed with objectivity and due professional care.

Respectfully,

A handwritten signature in black ink that reads "Edward A. Dion".

Edward A. Dion
County Auditor

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cc: The Honorable Judge Ricardo A. Samaniego, El Paso County Judge



Special Review of Commissioners Court Meeting Minutes Approval Process



EVALUATION REPORT

BACKGROUND

The El Paso County Commissioners Court meets every Monday at 9:30 am on the third floor of the El Paso County Courthouse, unless the Monday falls on an observed County holiday. Further, special and budget session meetings may take place on days other than Monday, in the County Judge’s conference room located at the El Paso County Courthouse or other predesignated locations. The Commissioners Court functions as the County’s primary legislative and policy-making body and is comprised of the County Judge, who serves as the County’s chief executive officer, and four commissioners. The notes recounting the transactions and approvals occurring during the Commissioners Court meetings are prepared and documented as minutes by a member of County Administration deputized by the El Paso County Clerk’s office. These minutes are then to be approved at a subsequent meeting within a predetermined goal of two weeks from each meeting date. This predetermined goal was agreed upon in an October 2018 email between the County Auditor and the Chief Administrator. The timeliness of preparing and approving minutes is crucial to Commissioners Court and County Auditor’s Office review to ensure accuracy. This review was performed by James O’Neal, internal audit manager, senior.

SCOPE

The review of minutes’ approval covered meetings from October 2018 thru September 2019.

EVALUATED RESULTS

Commissioners Court meeting minutes, within the scope of this evaluation, were reviewed to ensure minutes were uploaded and approved within the predetermined goal of two weeks from each meeting date. A total of 80 meeting minutes were reviewed. The following discrepancies were noted:

Approval Timeframe	Number of Meetings	Percentage
14 Days or Less	25	31%
21 Days or Less	14	18%
30 Days or Less	4	5%
More than 30 Days	37	46%
Totals	80	100%

As noted in the chart above, only 25 (31%) met the predetermined goal of approval within two weeks (10 business days) from each meeting date and 37 (46%) had approvals over 30 days or more. Of the 37 approvals taking 30 days or more, 16 (43%) occurred between October 2018 and February 2019, consisting of 5 special and 11 regular Commissioners Court meetings; 21 (57%) occurred during July 2019 and September 2019, consisting of 15 special meetings (many of which were budget hearings) and six regular Commissioners Court meetings.

The timeliness of preparing the Commissioners Court minutes is crucial for review, not only by the Court, but by the Auditor’s office to ensure accuracy. Further, the timely posting of information contained within the minutes is important for other departments who use these minutes as points of reference.

Untimely preparing, posting and approval of the court meeting minutes increases the risk of non-compliance with Local Government Code 115.001 (2) and the possibility of inaccurate information being documented.

CONCLUSION

The results of this review revealed weaknesses in the Commissioners Court meeting minutes’ approval process which affects compliance with Local Government Code 115.011(2). It was determined that 44% of meeting minutes took longer than 30 days for Commissioners Court approval. Further, this lengthy time frame does not allow the County Auditor’s office to examine and verify the correctness of the orders relating to County finances in a timely manner. We recommend the County Administration adhere to the 10 business day time period stated within the departmental Commissioners Court Meeting Minutes Policy.