



# COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

COUNTY AUDITOR  
edion@epcounty.com  
www.epcounty.com/auditor

County Administrative Offices  
800 East Overland Street, Rm. 406  
EL PASO, TEXAS 79901-2407  
(915) 546-2040  
(915) 546-8172 FAX

04-04

April 8, 2020

Ms. Debra Carrejo  
Purchasing Agent  
800 E. Overland, Suite 300  
El Paso, Texas 79901  
Sent via email to: DCarrejo@epcounty.com

Dear Ms. Carrejo:

A copy of a memorandum dated April 8, 2020, from Mr. James O'Neal, internal auditor manager senior, is attached. This memorandum is a report on a review of the 2019 El Paso County annual department inventory listings submissions pursuant to *Texas Local Government Code, § 262.011* and *Texas Local Government Code, § 262.011(i)*.

If we can be of any further assistance in this regard, please let us know.

Sincerely,

Edward A. Dion  
County Auditor

EAD:JO:rao

cc: Ms. Betsy C. Keller, Chief Administrator



# COUNTY OF EL PASO



OFFICE OF THE COUNTY AUDITOR


COUNTY AUDITOR  
edion@epcounty.com  
www.epcounty.com/auditor

County Administrative Offices  
800 East Overland Street, Rm. 406  
EL PASO, TEXAS 79901-2407  
(915) 546-2040  
(915) 546-8172 FAX

## MEMORANDUM

TO: DEBRA CARREJO, PURCHASING AGENT

THRU: EDWARD DION, COUNTY AUDITOR   
BARBARA FRANCO, COUNTY AUDITOR, FIRST ASSISTANT 

FROM: JAMES O'NEAL, INTERNAL AUDIT MANAGER SENIOR 

DATE: APRIL 8, 2020

SUBJECT: REVIEW OF THE 2019 EL PASO COUNTY ANNUAL DEPARTMENT  
INVENTORY LISTINGS SUBMISSIONS

### Overview

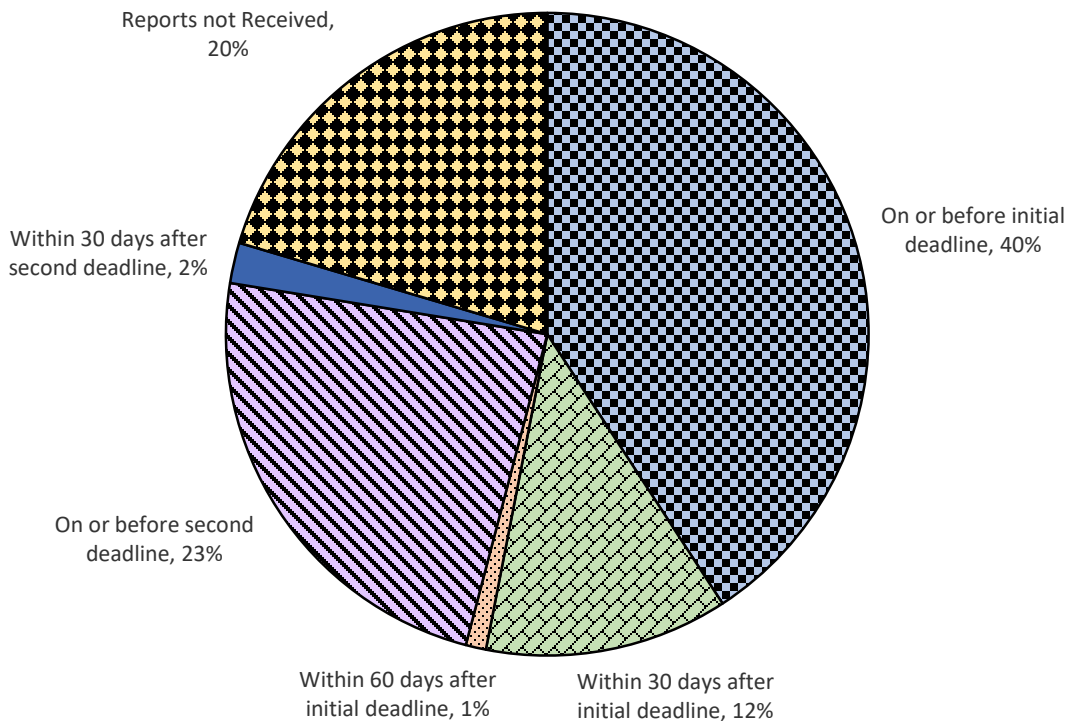
A review of the 2019 El Paso County annual department inventory listings submissions has been performed. Pursuant to *Texas Local Government Code*, § 262.011, the county purchasing agent is responsible for inventory of all county property. Further, under § 262.011 (i), the purchasing agent is required to file with the county auditor on or before July 1 of each year an inventory of all property on hand belonging to the county and each subdivision, officer, and employee of the county. In turn, the county auditor is also required to report such property in the Comprehensive Annual Financial Report, and the statute further requires that the county auditor shall carefully examine the inventory and make an accounting for all property purchased or previously inventoried and not appearing in the inventory. This review is to document and review departmental submission timeliness.

On July 24, 2019, a memorandum was issued to all department heads from the County Auditor's Office showing each department's inventory listing as of June 30, 2019, for review and verification. A total of 123 departments were contacted. Instructions were included on how to report any discrepancies or corrections and contact information for submission. Verified listings were required by September 28, 2019, to ensure availability of the inventory information during the County's annual external financial audit. An additional email was sent by the Purchasing department on September 17, 2019, reminding all departments of the annual inventory review requirements and deadline. With 51, or 41%, departments submitting the required reports by September 28, 2019, a courtesy email was sent on February 28, 2020, with a new deadline of March 13, 2020.

**Scope and Purpose**

The 2019 County departmental inventory submissions were reviewed to evaluate timeliness and to report those departments who have yet to submit a verified inventory report. After gathering submitted information from the Purchasing department, a worksheet showing department name, department contact and submission date was created. A summary of all activity is shown in the following chart.

**Departmental Inventory Submissions**



**Observation(s)**

It was noted that of the 123 departments requested to submit an updated inventory listing, 25 or 20% failed to do so. A list of those departments is below. We recommend that all departments who have failed to submit the requested inventory listing, do so as soon as possible. We further recommend all departments be encouraged to make a genuine effort to meet future annual submission deadlines. Failure to submit an updated and verified inventory listing not only puts the department at a higher risk of theft or misuse, it also forces the County Auditor to report possible outdated information when submitting the Comprehensive Annual Financial Report.

LIST OF NON-SUBMITTING DEPARTMENTS

1. 168<sup>th</sup> District Court
2. 205<sup>th</sup> District Court
3. Adult Probation
4. Associate Family Court #1
5. Attorney General Court Master Title IV
6. Budget and Fiscal Policy Department
7. Child Welfare – CPS Division (County Attorney)
8. El Paso County Coliseum
9. Community Services
10. County Constable Precinct # 1
11. County Constable Precinct # 2
12. County Constable Precinct # 6
13. Council of Judges (Admin)
14. County Commissioner Precinct # 3
15. County Commissioner Precinct # 4
16. County Court Administrator
17. County Criminal Court # 4
18. County Judge
19. Criminal Law Magistrate
20. El Paso County Tax Court
21. Fabens Port of Entry
22. Gallegos Swimming Pool
23. ITD Communications
24. Planning and Development Department
25. Public Defenders Office

Summary

As noted in the graph above, 20% of the departments have failed to submit an updated inventory listing as of the date of this memorandum. All departments should submit an updated, verified and signed inventory listing in accordance with the submission deadline noted in any future memorandums.