



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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12-18

December 30, 2020

Ms. Betsy C. Keller, CM
County 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 68 meetings within the scope of October 2019 to September 2020 and concluded, although vastly improved, there is still minor control weakness related to timeliness that affects compliance with Local Government Code, 115.001(2) which requires the county auditor to review the correctness of the commissioners 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 blue ink, appearing to read "Edward A. Dion", with a stylized flourish at the end.

Edward A. Dion
County Auditor

EAD:JO:ya

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



Review of Commissioners Court Meeting Minutes Approval Process October 2019 – September 2020



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 or if the necessary quorum requirement cannot be met. 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 (10 business days) from each meeting date. This predetermined goal was agreed upon in an October 2018 email between the County Auditor and the County Chief Administrator. Local Government Code (LGC) 115.001(2) requires the county auditor to examine and investigate the correctness of the orders of the commissioners court relating to county finances. 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 2019 thru September 2020.

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 68 meeting minutes were reviewed. The following discrepancies were noted:

Approval Due Date	Number of Meetings	Percentage
Compliance	52	77%
7 Days or Less Overdue	5	7%
8 - 14 Days Overdue	4	6%
15+ Days Overdue	6	9%
Approval Not Found	1	1%
Totals	68	100%

As noted in the table above, 52 (77%) meetings met the predetermined goal of approval within two weeks (10 business days) from each meeting date and only 6 (9%) had approval dates 15 days or more overdue. This is a significant improvement compared to fiscal year 2019. Compared to fiscal year 2019, there was a 56% increase in the number of minute meetings approved within the 14 day predetermined goal, and a 517% decrease in the number of meeting minute approval due dates 15 or more days overdue. However, approval of minutes for one special meeting was not found.

The timeliness of preparing the Commissioners Court minutes is crucial for review, by both the Court and 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 one non-approval and the 23% percent of approvals taking longer than 14 days does show the process still has opportunity for improvement. However, the results of this review have shown a significant improvement in the Commissioners Court meeting minutes' approval process which affects compliance with LGC



**Review of Commissioners Court
Meeting Minutes Approval Process
October 2019 – September 2020**



EVALUATION REPORT

115.001(2). We found only 9% of meeting minutes took longer than 30 days for Commissioners Court approval; compared to 47% noted in fiscal year 2019. This decrease allows 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 strive to ensure 100% adherence to the 10 business day approval time period stated within the departmental Commissioners Court Meeting Minutes Policy.