



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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12-15

December 21, 2020

The Honorable Richard D. Wiles
El Paso County Sheriff
3850 Justice Drive
El Paso, Texas 79938

Dear Sheriff Wiles:

The County Auditor's Internal Audit division performed an audit of the El Paso County Sheriff's board bill reports, to determine if internal controls are adequate to ensure proper invoicing of housed inmates.

The audit report is attached. We tested four operational controls with a total of 140 samples. There were no findings as a result of the audit procedures. We wish to thank the management and staff of the Sheriff's Office 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,

Barbara Franco for Edward A. Dion

Edward A. Dion
County Auditor

EAD:PT:ya

cc: Ms. Betsy Keller, Chief Administrator



**EL PASO COUNTY SHERIFF'S OFFICE
BOARD BILLS AUDIT
OCTOBER 2019 TO JULY 2020
FINDINGS AND ACTION PLANS**

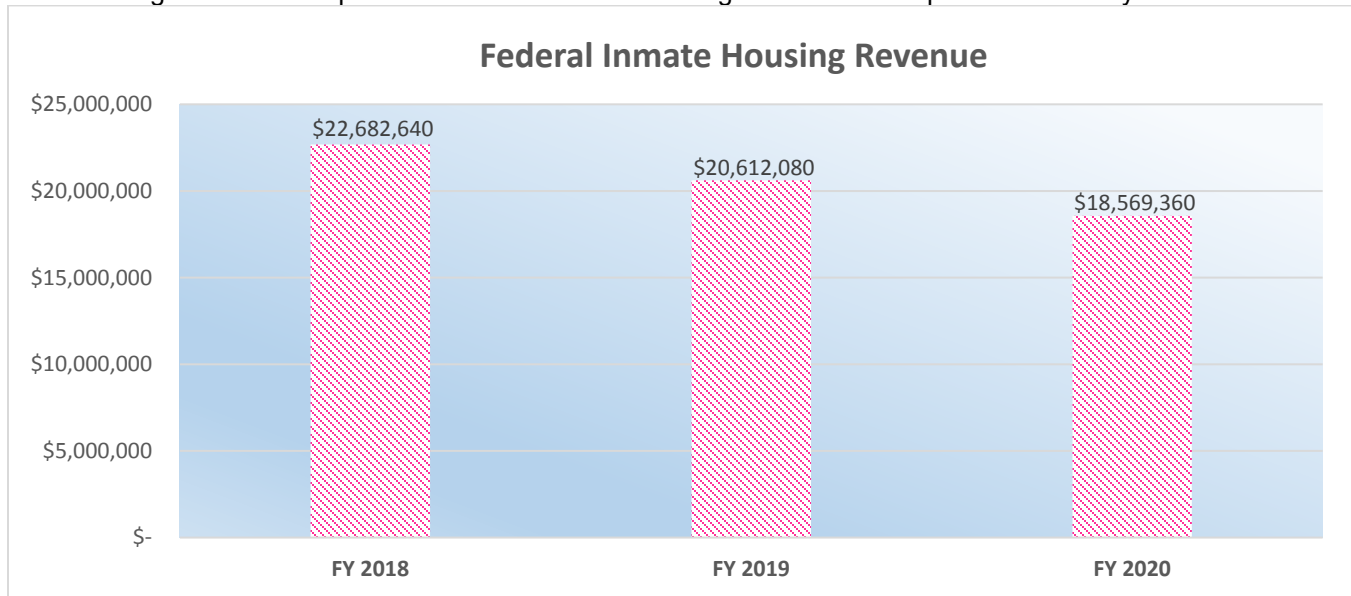


BACKGROUND

The El Paso County Sheriff's Office prepares board billings for federal, municipal and extradition company inmates housed at both the downtown and annex detention facilities. The Sheriff's Bond and Inmate Trust Section (BITS) submits monthly invoices to the U.S Marshals for the housing of federal inmates. It also submits monthly invoices to the City of El Paso for housing of inmates, and to extradition companies for when housing services of in transit inmates are performed. This audit is considered a low risk audit and was last performed on 2013. The audit was performed by Phillip Trevizo, internal auditor.

FINANCIAL REPORTING

The following chart is a comparison of federal inmate housing revenue for the past three fiscal years.



Source: MUNIS ERP SYSTEM. City board bills and extradition company board bills are excluded due to minimal amounts compared to federal board bills.

SCOPE

The scope of the audit is from October 2019 through July 2020.

OBJECTIVES

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

| Business Objective | Control Assessment |
|--|---------------------------|
| 1. Complete and accurate federal inmate housing billings. | Satisfactory |
| 2. Complete and accurate Municipal contract board billings. | Satisfactory |
| 3. Complete and accurate Extradition company board billings. | Satisfactory |
| 4. Proper follow-up of delinquent billings | Satisfactory |

METHODOLOGY

To achieve the audit objectives we:

- Reviewed a sample of federally housed inmate remands to ensure correct billing.
- Reviewed a sample of adjustments to federal billings for legitimacy.
- Reviewed a sample of invoices and received payments for municipal contract board billings.
- Reviewed a sample of invoices and received payments for extradition company board billings.



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- Reviewed timeliness of board billings.

RESULTS

Listed below are controls and findings summaries, with findings listed from highest to lowest risk. There were no findings identified in this audit.

| Controls Summary | |
|---|----------------------|
| Good Controls | Weak Controls |
| <ul style="list-style-type: none"> • Invoicing of federal inmate board bills. (Obj. 1) • Invoicing of municipal inmate board bills. (Obj. 2) • Invoicing of extradition company board bills. (Obj. 3) • Follow-up on delinquent billings (Obj. 4) | |
| Findings Summary | |
| None. | |

INHERENT LIMITATIONS

This financial review was designed to provide reasonable assurance that the internal control structure is adequate to safeguard the County's assets from loss, theft, or misuse. 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 El Paso County Sheriff's Office met all objectives of this audit. Internal controls are adequate to ensure proper billing of inmate board bills.