



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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06-03

June 14, 2021

Mrs. Veronica Myers  
El Paso County Parks and Recreation Director  
6900 Delta Dr.  
El Paso, Texas 79905

Dear Mrs. Myers:

The County Auditor's Internal Audit division performed an audit of the Ascarate Toll Booth and Rental financial records to determine if internal controls are adequate to ensure proper preparation of the Ascarate Toll Booth and Rental financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating, compliant and efficient.

The audit report is attached. We tested five financial controls and one operating control with a total of 89 samples. There were no findings noted as a result of the audit procedures. We wish to thank the management and staff of Ascarate Park 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,

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

Edward A. Dion  
County Auditor

EAD:HM:ya

cc: Mrs. Betsy Keller, Chief Administrator  
Mrs. Norma R. Palacios, Public Works Director



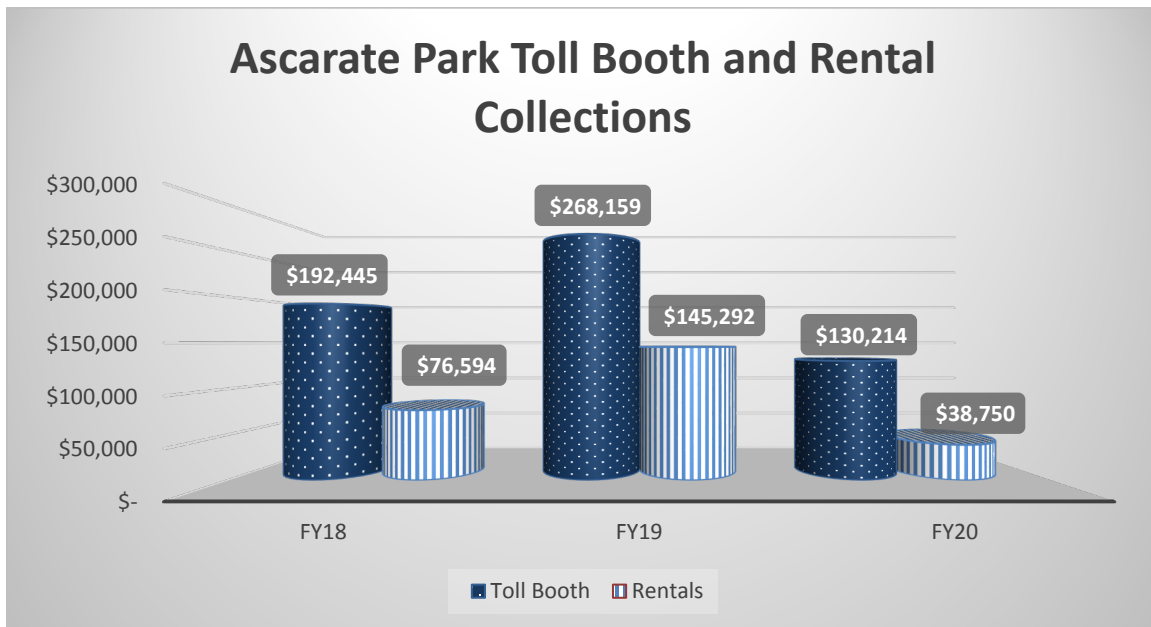
## Ascarate Toll Booth and Rentals For the Period April 2020 to March 2021



### EXECUTIVE SUMMARY

#### BACKGROUND

The Ascarate Park Toll Booth collects Commissioners Court approved gate entrance fees for the park. The park is open every day; however, toll booth only collects fees in the amounts of \$2.00 on Saturdays and Sundays and \$5.00 for scheduled special events and certain holidays. Customer receipts are generated by the Ascarate Park collection software (RecWare). The park administrative office is responsible for booking and recording payment of all rentals. Ascarate Park rentals include soccer and baseball fields, the pavilion, picnic shelters, and hosting special events; they also collect for rentals of the San Elizario Placita. Financial reports are generated from RecWare showing daily collections for each month and are accounted for in the County's financial accounting system, Munis. Collections for 2018, 2019, and 2020 are illustrated below. Ascarate Park cancelled all scheduled events and rentals from March 2020 through the end of the calendar year due to the Covid-19 pandemic. The park also closed from November 2020 through January 2021. This caused a drop in collections for FY20.



Source: Munis

The audit was performed by Hadi Medina, internal auditor. The scope of the last audit performed was April 2019 to March 2020 and the related audit report was issued on July 8, 2020.

#### AUDIT OBJECTIVES

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Ascarate Toll Booth and rental collection financial reports. Following are the business objectives and related control assessments.

Business Objective	Control Assessment
1. Adherence to documented policies and procedures	Satisfactory
2. Functioning appropriate cash controls	Satisfactory
3. Timely deposits of collections in accordance with <i>Local Government Code 113.022</i>	Satisfactory
4. Accurate posting in RecWare of revenue collected	Satisfactory
5. Functioning appropriate purchasing controls	Satisfactory
6. Adherence to El Paso County Commissioners Court approved fee schedule	Satisfactory

#### SCOPE

The scope of the audit is April 2020 through March 2021. Due to the Covid-19 pandemic and the associated Stay Home Work Safe order, a surprise cash count was not conducted.



**Ascarate Toll Booth and Rentals  
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**EXECUTIVE SUMMARY**

**METHODOLOGY**

To achieve the audit objectives we:

- Reviewed current policies and procedures for contracts, rentals, toll booth collections, and overall Ascarate Park operations.
- Reviewed the change fund account in MUNIS to make sure temporary requested funds had been returned and deposited.
- Tested a sample of deposits slips and cash count sheets for completeness, accuracy and timely posting in accordance with *Local Government Code (LGC) §113.022*.
- Tested all rental agreements for compliance with agreed terms, RecWare entry, and approved fee schedule.
- Identified all Special Event and rentals cancelled due Covid-19 to verify the proper steps were taken to refund or re-schedule the event.
- Traced a sample of purchase orders for segregation of duties between requisition entry, approvals, and receiving of items ordered.
- Identified designated special events and holidays during the scope of the audit and verified appropriate entrance fees were collected.

**RESULTS**

Listed below are controls and findings summaries, with findings listed from highest to lowest risk. Please see the *Findings and Action Plans* section of this report for the status of the prior audit report finding.

<b>Controls Summary</b>	
<b>Good Controls</b>	<b>Weak Controls</b>
<ul style="list-style-type: none"> <li>• Maintain and follow department policies and procedures (Obj. 1)</li> <li>• Cash handling controls (Obj. 2)</li> <li>• Timely deposit controls (Obj. 3)</li> <li>• Revenue receipt controls (Obj. 4)</li> <li>• Purchasing controls (Obj. 5)</li> <li>• Adherence to approved Fee Schedule (Obj. 6)</li> </ul>	
<b>Findings Summary</b>	
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 misrepresentation, 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 Toll Booth continues to implement improvements in their operations and met all the seven audit objectives. Therefore, no recommendations were provided in this report.



**Ascarate Toll Booth and Rentals  
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**FINDINGS AND ACTION PLAN**

**Prior Audit Findings Summarized with Current Status**

- M Closed** 1. **Finding:** Two out of 20 contracts sampled (10%) were not paid timely according to the agreements. Ascarate Park staff is failing to enforce payment agreements before having a County official sign a contract. This increases the risk of monetary loss to the County with possible cancellation of events prior to payment or no payment at all after the event takes place. **Recommendation:** Ascarate Park staff should emphasize to potential licensees that all event fees must be paid in full before or at the time of execution. The El Paso County Parks and Recreation Director should verify event fees have been paid in full before sending the agreement to County officials for signature. **Action Plan:** Parks and Recreation Special Events Coordinator will verify all event fees have been paid in full before sending the agreement to County officials for signature. In the event a modification to the contract is required, this will be communicated to County officials and any amendments will be added to track accordingly. To facilitate payment for customers, payment policies and procedures will be reviewed to allow credit card payments over the phone.