



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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02-17

February 12, 2021

The Honorable Javier Garcia
Constable Precinct 6
190 N. San Elizario Rd.
P.O. Box 661
Clint, Texas 79836

Dear Constable Garcia:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 6 office to determine if internal controls are adequate to ensure preparation of Constable 6 financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested four operational and four financial controls with a total of 409 samples. There was one finding noted as a result of the audit procedures. We wish to thank the management and staff of the Constable Precinct 6 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,

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

Edward A. Dion
County Auditor

EAD:JO:ya

cc: Ms. Betsy C. Keller, County Chief Administrator



**EI PASO COUNTY
CONSTABLE PRECINCT 6 AUDIT
OCTOBER 2018 – SEPTEMBER 2020
EXECUTIVE SUMMARY**

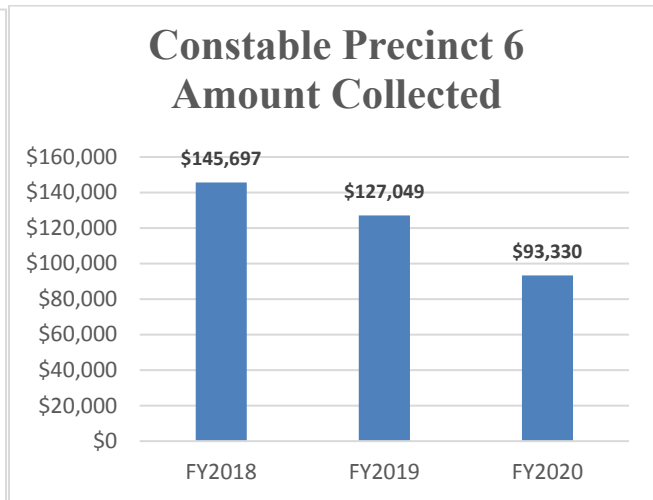
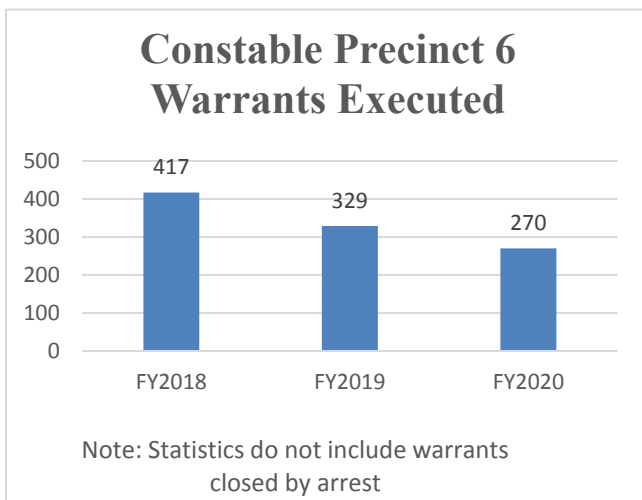


BACKGROUND

Constables are elected officials and serve four year terms within each justice precinct. Constables have the same duties and powers as do police officers and sheriffs, and have the duty to serve warrants, precepts, and civil process lawfully directed to them. Constables are also required by law to be present, or ensure one of their Deputy Constables is present, during hearings held by the Justice of the Peace. The current Constable has been in office since September 2012. Staff consists of one sergeant, five deputy constables and one administrative assistant. Further, due to the COVID-19 pandemic, three temporary deputies were hired to assist with the added duties assigned to the Constable office during the pandemic. The audit was performed by James O’Neal, internal auditor manager – senior. The most recent prior audit report was issued on March 4, 2019, and had five findings, all of which have been resolved.

FINANCIAL REPORTING

Financial and statistical reports are generated from the Odyssey Courts and Justice System (Odyssey) and internal reporting from the County Auditor’s Office. The following charts represent statistical and financial data for Constable Precinct 6 office. The over 26% drop between fiscal years 2019 and 2020 is due to the COVID-19 pandemic. An El Paso County mandated office closure and stay at home order restricted the number of warrants issued, served and collected by the Constable’s office.



Source: Odyssey Judicial Reporting System

OBJECTIVES

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 6 office. Following are the business objectives and related control assessment.

Business Objective	Control Assessment
1. Established and documented office and law enforcement policies and procedures	Satisfactory
2. Compliance with timely deposit law <i>Local Government Code (LGC) §113.022</i>	Satisfactory
3. Compliance with Commissioners Court approved civil collection fees; <i>LGC §118.131</i>	Satisfactory
4. Maintenance and review of mailed-in foreign civil service payment documentation and controls	Satisfactory
5. Maintenance of manual receipt book log documentation and controls	Satisfactory
6. Maintenance and review of fuel card usage, documentation and controls	Satisfactory
7. Compliance with El Paso County Human Resources timekeeping and attendance policies and procedures	Needs Improvement
8. Compliance with weapons proficiency requirements <i>Occupations Code §1701.355</i>	Satisfactory



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SCOPE

The scope of the audit is October 2018 through September 2020.

METHODOLOGY

To achieve the audit objectives we:

- Reviewed applicable policies, procedures and regulations for both clerical and in-field processes.
- Tested a sample of collections for timely deposit compliance in accordance with *LGC § 113.022*.
- Tested a sample of civil fee collections to ensure compliance with Commissioners Court and *LGC §118.131* fee approvals.
- Tested a sample of mailed-in foreign civil service payments to ensure proper controls, documentation and timely financial system (Odyssey) input.
- Requested office manual receipt book log for proper documentation and control review.
- Tested a sample of monthly fuel card statements to ensure proper usage, documentation and controls.
- Reviewed employee time cards to ensure proper compliance with El Paso County Human Resources compensatory, administrative and shift differential timekeeping policies and procedures.
- Reviewed weapons proficiency records for compliance with *Occupations Code §1701.355*.

RESULTS

Listed below are control and finding summaries, with findings listed from highest to lowest risk. Please see the *Detail Findings and Action Plans* section of this report for related details and management action plans and the status of prior audit findings.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> • Documented policies and procedures (Obj. 1) • Timely deposit compliance (Obj. 2) • Approved civil fee collection compliance (Obj. 3) • Mailed-in foreign civil service payment timely input into Odyssey system (Obj. 4) • Manual receipt book log documentation and controls (Obj. 5) • Fuel Card documentation and usage (Obj. 6) • Compliance with weapons proficiency requirements (Obj. 8) 	<ul style="list-style-type: none"> • County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 7)
Finding Summary	
1. Non-compliance with County Human Resource timekeeping policies and procedures	

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 Constable Precinct 6 office met seven of the eight objectives of this audit. Implementation of recommendations provided in this report should assist the Constable’s office in improving the internal control structure of its operations.



EL PASO COUNTY CONSTABLE PRECINCT 6
OCTOBER 2018 – SEPTEMBER 2020
FINDINGS AND ACTION PLANS



Prior Audit Findings Summarized with Current Status

- Closed**  1. **Finding:** 22% of receipts did not comply with *Local Government Code § 113.022* (Time for Making Deposits).
Recommendation: Constable Precinct 6 should enforce the office policies and procedures to comply with *Local Government Code § 113.022* to reduce the risk of misappropriation of County funds. The Constable should further reiterate to his deputies, through additional training if necessary, the importance of depositing funds within the five business day time frame to ensure compliance.
Action Plan: Constable to hold an immediate meeting to discuss and enforce the policy and procedure regarding depositing of funds in a timely manner to ensure compliance. Further, Constable plans to perform a monthly review of all deposits to ensure compliance. Deputies who are in constant violation may face disciplinary action. **Resolved**
- Closed**  2. **Finding:** 9% of receipts sampled were not posted in a timely manner into the Odyssey system.
Recommendation: Constable Precinct 6 should ensure all collections are entered in Odyssey upon receipt. This reduces the risk of theft and misuse of County funds.
Action Plan: As part of the immediate discussion and meeting associated with finding number one, the Constable agrees to discuss the issue of timely recording payments into the Odyssey system. **Resolved**
- Closed**  3. **Finding:** The Constable's office still does not have a manual receipt book log implemented. This log will reduce the risk of receipt misuse and possible theft of County funds.
Recommendation: We recommend a manual receipt book log be implemented by the Constable's office to provide better internal controls. The receipt log should contain the receipt book number, date of issuance, name and signature of deputy acceptance, date of return and date of submission to this office for review and disposal.
Action Plan: During exit conference, Constable presented a draft receipt book log. The log was reviewed and recommendations were given and agreed upon. Constable to revise log with recommendations and begin usage once completed. **Resolved**
- Closed**  4. **Finding:** Constable's office does not have a safe located in its office for proper safekeeping of funds.
Recommendation: Constable Precinct 6 office should acquire a safe to properly safeguard County collections pending bank deposit. The Constable should further reiterate the importance of depositing collections on a daily basis and if need be securing funds in the Constable office and not in the constable vehicles.
Action Plan: Constable agrees with recommendation. Constable to contact the County Purchasing Department's Inventory Division to determine if a used safe could be located and transferred to the Constable's office inventory. If a used safe cannot be located, Constable is to contact the Purchasing Department and request pricing information for a safe to meet office requirements. **Resolved**
- Closed**  5. **Finding:** Key operating functions were still not addressed in the policies and procedures manual.
Recommendation: The policies and procedures manual should be updated to address key operating functions. Further, the Constable should be constantly reviewing and updating the office policies and procedures as necessary.
Action Plan: Constable agrees with recommendation. Constable to amend the current policies and procedures to include the operating functions mentioned above. **Resolved**



**EI PASO COUNTY CONSTABLE PRECINCT 6
OCTOBER 2018 – SEPTEMBER 2020
FINDINGS AND ACTION PLANS**



Current Audit Findings & Action Plans

Finding #1		Risk Level H	
<p><u>El Paso County Human Resource Timekeeping and Attendance Policy Adherence</u> – Timecard records for the audit scope for all seven current employees were reviewed; the following was noted:</p> <ul style="list-style-type: none"> Five of seven employees (71%) had instances in which vacation leave was used before compensatory time; County Human Resource policy states compensatory time must be used prior to the use of vacation leave. The number of instances ranged from one instance to four instances per employee. <p>Proper coding and adherence to County Human Resources timekeeping and attendance policies will ensure proper time allocation, proper employee compensation, policy adherence and reduced risk of fraud and possible wage-hour liability for the County.</p>			
Recommendation			
<p>Constable Precinct 6 should communicate the importance of proper timekeeping coding and policy adherence. Further, these policies should be incorporated into the office policies and procedures for future reference and policy compliance.</p>			
Action Plan			
Person Responsible	Constable, Precinct 6	Estimated Completion Date	February 28, 2021
<p>Constable agrees with recommendation. Constable to issue a staff wide mandate outlining the importance of proper adherence to the County Human Resources timekeeping and attendance policies. This mandate will be incorporated into the office policies and procedures manual.</p>			