



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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11-08

November 4, 2021

The Honorable Danny Zamora  
Constable Precinct 2  
4641 Cohen, Suite A  
El Paso, Texas 79924

Dear Constable Zamora:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 2 office to determine if internal controls are adequate to ensure preparation of Constable Precinct 2 financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested five operational and four financial controls with a total of 98 samples. There were three findings noted as a result of the audit procedures, one being a repeat finding. We wish to thank the management and staff of the Constable Precinct 2 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:PT:RG:ya

cc: Mrs. Betsy C. Keller, Chief Administrator



**EI PASO COUNTY CONSTABLE PRECINCT 2  
APRIL 2020 – JUNE 2021  
FINDINGS AND ACTION PLANS**

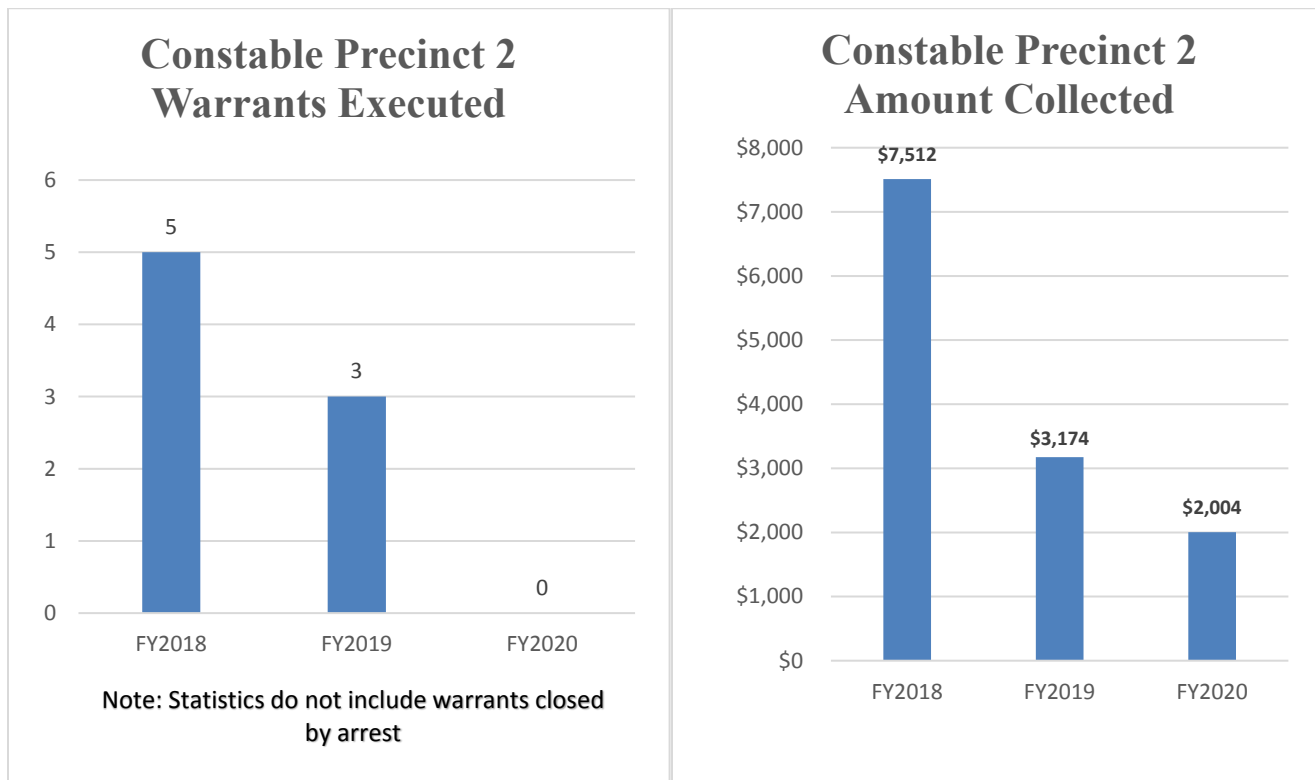


**BACKGROUND**

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 January 2021. Staff consists of one sergeant, two deputy constables and one administrative clerk. The audit was performed by James O’Neal, internal auditor manager – senior.

**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 2 office. The 100% drop in warrant executions and 58% drop in collections between fiscal years 2019 and 2020 is due to a combination of the COVID-19 pandemic and a change in administration. 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. Further, a change in administration as of January 1, 2021, saw a restructuring of personnel and procedures which in turn caused a drop in collections and warrant processing.



Source: Odyssey Judicial Reporting System



**EI PASO COUNTY  
CONSTABLE PRECINCT 2 AUDIT  
APRIL 2020 – JUNE 2021  
EXECUTIVE SUMMARY**



**OBJECTIVES**

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 2 office. Following are the business objectives and related control assessment.

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

**SCOPE**

The scope of the audit is April 2020 through June 2021.

**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 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.
- Tested a sample of procurement transactions to ensure proper segregation of duties.
- 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, as well as the status of prior audit action plans.

<b>Control Summary</b>	
<b>Good Controls</b>	<b>Weak Controls</b>
<ul style="list-style-type: none"> <li>• Timely deposit compliance (Obj. 2)</li> <li>• Approved civil fee collection compliance (Obj. 3)</li> <li>• Manual receipt book log documentation and controls (Obj. 5)</li> <li>• Fuel card usage, documentation and controls (Obj. 6)</li> <li>• County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 7)</li> <li>• Weapons proficiency requirements compliance (Obj. 9)</li> </ul>	<ul style="list-style-type: none"> <li>• Proper segregation of duties during procurement of supplies and services (Obj. 8)</li> <li>• Established and documented of key clerical policies and procedures (Obj. 1)</li> <li>• Mailed-in foreign civil fee controls, documentation and timely Odyssey input (Obj. 4)</li> </ul>



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APRIL 2020 – JUNE 2021  
EXECUTIVE SUMMARY**



**Finding Summary**

1. Lack of segregation of duties during procurement process
2. Key office and clerical policies and procedures are not documented
3. Lack of segregation of duties related to mailed-in foreign civil payment documentation and Odyssey input

**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 2 office met six of the nine 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.



**EI PASO COUNTY CONSTABLE PRECINCT 2  
APRIL 2020 – JUNE 2021  
FINDINGS AND ACTION PLANS**



**Prior Audit Findings Summarized with Current Status**

**Status**

**H Closed**

1. **Finding:** *El Paso County Timekeeping and Attendance Policy Adherence* – Non-adherence to County compensatory time, vacation leave usage and shift differential policies.  
**Recommendation:** Constable Precinct 2 should communicate the importance of proper timekeeping coding and policy adherence. Those employees with high compensatory balances should work with the Constable in scheduling the use of such time in accordance with County policies. Further, these policies should be incorporated into the office policies and procedures for future reference and policy compliance.  
**Action Plan:** Constable agrees with recommendation. Constable will work with those employees with high compensatory balances and ensure compliance with County policies. Further, the Constable will incorporate the County policies in the Constable’s office policies and procedures.

**H Closed**

2. **Finding:** *Mailed-In Foreign Civil Service Payment Controls* – The Constable’s office has not created nor implemented a logging system for any mailed-in payments.  
**Recommendation:** All payments received by mail should be logged into a payment received log and receipted in Odyssey upon receipt.  
**Action Plan:** Constable agrees with recommendation and began implementing a log documenting all received payments, beginning in March 2020. Constable will continue to utilize the created log and incorporate any recommended information and processes above not already included.

**H Closed**

3. **Finding:** *Deposits not timely* – Non-compliance with timely deposit statute Local Government Code (LGC) § 113.022.  
**Recommendation:** Constable Precinct 2 should enforce depositing of funds timely to ensure compliance with LGC §113.022. This can be accomplished through additional officer training and by updating policies and procedures to reference the government code mentioned above and document the proper time frame allowed for depositing collections.  
**Action Plan:** Constable agrees with recommendation and will express to staff the importance of LGC §113.022 compliance by incorporating the statute in updated policies and procedures. Constable staff has reached out to the Financial System Maintenance Support division of the County Auditor’s Office to schedule additional Odyssey training. Further, tasks will be rotated between the administrative assistant and the sergeant to ensure segregation of duties and statutory compliance.

**H Closed**

4. **Finding:** *Departmental Fuel Cards* – Inconsistent odometer readings during vehicle fueling process.  
**Recommendation:** Constable Precinct 2 should communicate the importance of proper fuel card usage and documentation to staff fueling vehicles. Odometer readings per vehicle assigned fuel cards should be consistent without deviation. Further, this should be documented in the office policies and procedures to ensure proper acknowledgement by department staff.  
**Action Plan:** Constable agrees with odometer reading input recommendation and will relay and discuss these inconsistencies and the importance of accurate odometer reading input during the fueling process with all staff members. Further, Constable will update office policies and procedures with fueling practices discussed and recommended.

**M Open**

**See Current Finding # 2**

5. **Finding:** *Documented Policies and Procedures* – The current policies and procedures provided only address law enforcement policies and procedures.  
**Recommendation:** Constable Precinct 2 should update the current policies and procedures to address the above key clerical and office functions and any other clerical functions deemed necessary.  
**Action Plan:** Constable agrees with recommendation and will begin working on policies procedures to address the key clerical and office functions mentioned above or any other functions deemed necessary.

**L Closed**

6. **Finding:** *Manual Receipt Books* - The Constable’s office does not have a log documenting which receipt books are assigned to which deputy and which receipt books have been remitted for disposal.



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JANUARY 2019 – MARCH 2020  
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**Recommendation:** A manual receipt book log should 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 the County Auditor's office for review and disposal.

**Action Plan:** Constable agrees with recommendation and will begin a log showing which receipt book is assigned to which deputy. Further, the Constable will label each receipt book as "disposed" when remitted to the Auditor's office for audit and disposal.

### Current Audit Findings & Action Plans

Finding #1		Risk Level <span style="color: red; font-weight: bold;">H</span>								
<p><b><u>Lack of Segregation of Duties during Procurement Process</u></b> –A random sample of 7 of 34 (20%) purchase orders issued during the audit scope were tested to ensure proper segregation of duties during the procurement process. All seven purchase orders tested (100%) showed the same individual as both the authorizing and receipting agent of procured items. It is best practice to have proper segregation of duties when authorizing, recording and accepting all procured items. Improper segregation of duties may lead to an increased risk of fraud or misuse of County funds and property.</p>										
<p><b>Recommendation</b></p> <p>Constable Precinct 2 should counsel staff on the importance of proper segregation of duties procedures during the procurement process. Further, this should be documented in the office policies and procedures to ensure proper reference for current and future departmental staff.</p>										
<p><b>Action Plan</b></p> <table border="1"> <thead> <tr> <th align="left">Person Responsible</th> <th align="left">Constable, Precinct 2</th> <th align="left">Estimated Completion Date</th> <th align="left">December 31, 2021</th> </tr> </thead> <tbody> <tr> <td colspan="4"> <p>Constable agrees with recommendation. Administrative assistant to be trained in Munis application in order to ensure proper segregation of duties during procurement process. Further, a secondary form of written verification and approval will be implemented in instances where a dual control in Munis cannot be achieved.</p> </td> </tr> </tbody> </table>			Person Responsible	Constable, Precinct 2	Estimated Completion Date	December 31, 2021	<p>Constable agrees with recommendation. Administrative assistant to be trained in Munis application in order to ensure proper segregation of duties during procurement process. Further, a secondary form of written verification and approval will be implemented in instances where a dual control in Munis cannot be achieved.</p>			
Person Responsible	Constable, Precinct 2	Estimated Completion Date	December 31, 2021							
<p>Constable agrees with recommendation. Administrative assistant to be trained in Munis application in order to ensure proper segregation of duties during procurement process. Further, a secondary form of written verification and approval will be implemented in instances where a dual control in Munis cannot be achieved.</p>										

Finding #2	Risk Level <span style="color: yellow; font-weight: bold;">M</span>
<p><b><u>Documented Policies and Procedures</u></b> – Although improved, the current policies and procedures still do not address some key operational and clerical office functions. The following are some examples of functions that should be addressed in the policies and procedures manual:</p> <ul style="list-style-type: none"> <li>• Receipting of collections in Odyssey</li> <li>• Timely posting of manual receipts in Odyssey</li> <li>• Daily close out and reconciliation of Odyssey tills</li> <li>• Deposit preparation</li> <li>• Security and storage of funds held overnight</li> <li>• Timely deposit law compliance</li> <li>• Segregation of duties during key financial and operational functions</li> <li>• Proper departmental fuel card usage</li> </ul> <p>The lack of strong office policies and procedures weakens the internal controls and fails to offer guidance to the current and future deputies and office staff. This increases the risks of loss, theft, fraud and inconsistent processes. This is a repeat finding.</p>	



**EI PASO COUNTY CONSTABLE PRECINCT 2  
JANUARY 2019 – MARCH 2020  
FINDINGS AND ACTION PLANS**



<b>Recommendation</b>			
As previously recommended, Constable Precinct 2 should update and expand upon current policies and procedures to offer and list clerical procedures in a more detailed fashion.			
<b>Action Plan</b>			
<b>Person Responsible</b>	<b>Constable, Precinct 2</b>	<b>Estimated Completion Date</b>	<b>January 31, 2022</b>
Constable agrees with recommendation. Constable and staff to amend and expand upon current policies and procedures to incorporate more detailed key clerical and office functions mentioned above and any other functions deemed necessary.			

<b>Finding #3</b>	<b>Risk Level</b> <span style="background-color: yellow; border: 1px solid black; border-radius: 50%; padding: 2px;">M</span>		
<b>Mailed-In Foreign Civil Payment Receipt Process</b> – Lack of segregation of duties during foreign civil payment receipt and documentation process. All ten mailed-in foreign civil payments documented on the payment log during the audit scope were tested to ensure proper segregation of duties during the payment receipt and documentation process. Of the ten payments tested, two (20%) showed the same individual receipting, inputting, voiding and re-inputting payments received. It is best practice to have proper segregation of duties when accepting, receipting, documenting and voiding any payments received. Improper segregation of duties may lead to an increased risk of fraud or misuse of County funds and property.			
<b>Recommendation</b>			
Constable Precinct 2 should counsel staff on the importance of proper segregation of duties procedures during the payment acceptance and documenting process. Further, this should be documented in the office policies and procedures to ensure proper reference for current and future departmental staff.			
<b>Action Plan</b>			
<b>Person Responsible</b>	<b>Constable, Precinct 2</b>	<b>Estimated Completion Date</b>	<b>January 31, 2022</b>
Constable agrees with recommendation. Constable to counsel staff on proper segregation of duties during the payment and voiding processes. These will also be addressed in the creation of the administrative policies and procedures manual mentioned in finding number one.			