



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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12-21

December 16, 2021

The Honorable Hector J. Bernal  
Constable Precinct 3  
500 E. San Antonio  
3rd Floor, Suite 603 B  
El Paso, Texas 79901

Dear Constable Bernal:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 3 office to determine if internal controls are adequate to ensure preparation of Constable Precinct 3 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 135 samples. There was one finding noted as a result of the audit procedures, with it being a repeat finding. We wish to thank the management and staff of the Constable Precinct 3 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, Chief Administrator  
Mr. Raymond Rocha, Constable Administrative Assistant, Precinct 3



**EI PASO COUNTY  
CONSTABLE PRECINCT 3  
SEPTEMBER 2020 – SEPTEMBER 2021  
EXECUTIVE SUMMARY**

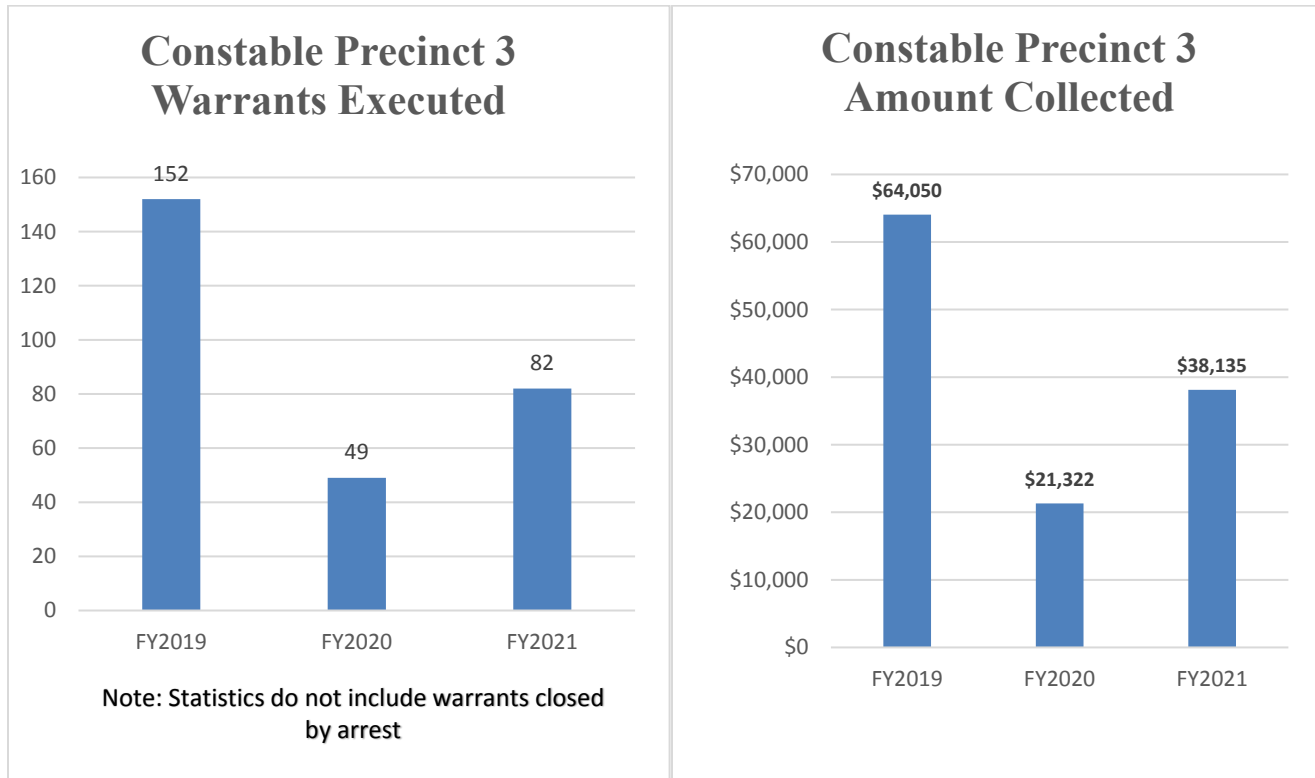


**BACKGROUND**

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 January 1999. Staff consists of one sergeant, two deputy constables, one temporary deputy constable and one administrative assistant. The audit was performed by James O’Neal, internal auditor manager – senior. The prior audit report was issued December 2020 and had two findings.

**FINANCIAL REPORTING**

Financial and statistical reports are generated from the Odyssey Courts and Justice System (Odyssey). The following charts represent statistical and financial data for Constable Precinct 3 office. The 67% increase in executed warrants and 78% increase in collections is due to the ongoing relaxation of COVID-19 restrictions and re-opening of business entities and County Justice of the Peace offices.



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 3 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



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Business Objective	Control Assessment
5. Maintenance of manual receipt book log documentation and controls	Satisfactory
6. Compliance with El Paso County Human Resources timekeeping and attendance policies and procedures	Needs Improvement
7. Maintenance and review of fuel card usage, documentation and controls	Satisfactory
8. Compliance with weapons proficiency requirements <i>Occupations Code §1701.355</i>	Satisfactory
9. Proper segregation of duties during procurement of supplies and services	Satisfactory

**SCOPE**

The scope of the audit is September 2020 through September 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 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.
- Reviewed office manual receipt book log for proper documentation and control review.
- 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 monthly fuel card statements to ensure proper usage, documentation and controls.
- Reviewed weapons proficiency records for compliance with *Occupations Code §1701.355*.
- Tested a sample of procurement transactions to ensure proper segregation of duties.

**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.

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



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**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 3 office met eight 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.



EL PASO COUNTY  
CONSTABLE PRECINCT 3  
SEPTEMBER 2020 – SEPTEMBER 2021  
FINDINGS AND ACTION PLANS



**Prior Audit Findings Summarized with Current Status**

**Status**

**M** Open

See Current  
Finding # 1

1. **Finding: El Paso County Timekeeping and Attendance Policy Adherence** – Non-adherence to County compensatory time and vacation leave usage policies.

**Recommendation:** Constable Precinct 3 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

**Action Plan:** Constable agrees with recommendation. Constable to issue an interoffice memorandum to all staff members detailing the importance of proper timekeeping usage, coding and policy adherence. Further, the Constable will incorporate the County policies in the Constable's office policies and procedures

**Status:** Unresolved

**L** Closed

2. **Finding: Mailed-In Foreign Civil Service Payment Controls** – Untimely input and receipt of payments into the Odyssey system.

**Recommendation:** All payments received by mail should be logged and receipted in Odyssey upon receipt. However, Constable stated that on several occasions mailed-in service requests are missing the payment which is received at a later date after contacting the service requestor. This in turn causes a lag in time between the date of initial receipt of the request and the date of receipt of payment in Odyssey. We recommend an additional column be added to the mailed-in payment log showing date of payment receipt and also recommend the acquisition of a date stamp to document when all mailed payments and documents are received in the Constable's office.

**Action Plan:** Constable agrees with recommendation. Constable to modify the foreign civil service log to include a column documenting date of payment receipt to ensure proper documentation if different from initial date of service receipt. Further, Constable will research the acquisition of a date stamp to properly document receipt of all relevant documents and payments received by mail.

**Status:** Resolved – Finding Closed



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**Current Audit Findings & Action Plans**

<b>Finding #1</b>		<b>Risk Level <span style="background-color: yellow; border: 1px solid black; border-radius: 50%; padding: 2px;">M</span></b>	
<p><b><u>El Paso County Human Resource Timekeeping and Attendance Policy Adherence</u></b> – Non-adherence to County compensatory time and vacation leave policies. Timecard records for the audit scope for all four employees were reviewed; the following was noted:</p> <ul style="list-style-type: none"> <li>• Two of the four employees (50%) had instances in which vacation leave was used in lieu of compensatory time, violating County policy. The first employee had four instances and the second employee had six instances. County policy states compensatory time must be used prior to the use of vacation leave.</li> <li>• All four employees (100%) had compensatory balances transferred from one fiscal year to another without written department head approval. The balances transferred ranged from five to 35 hours. Per County policy, compensatory time accrued must be taken within the same fiscal year it was earned, unless otherwise approved in writing by the department head which would grant the employee a 90 day extension.</li> </ul> <p>Proper coding and adherence to the 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. This is a repeat finding.</p>			
<b>Recommendation</b>			
As previously recommended, Constable Precinct 3 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 to help ensure policy compliance.			
<b>Action Plan</b>			
<b>Person Responsible</b>	<b>Constable, Precinct 3</b>	<b>Estimated Completion Date</b>	<b>January 1, 2022</b>
Constable agrees with recommendation. Constable to incorporate Human Resource policies in current office policies and procedures to serve as reference material for current and future employees.			