



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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05-11

May 17, 2022

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 six financial controls and one operating control with a total of 125 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,

Edward A. Dion  
County Auditor

EAD:HM:ya

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



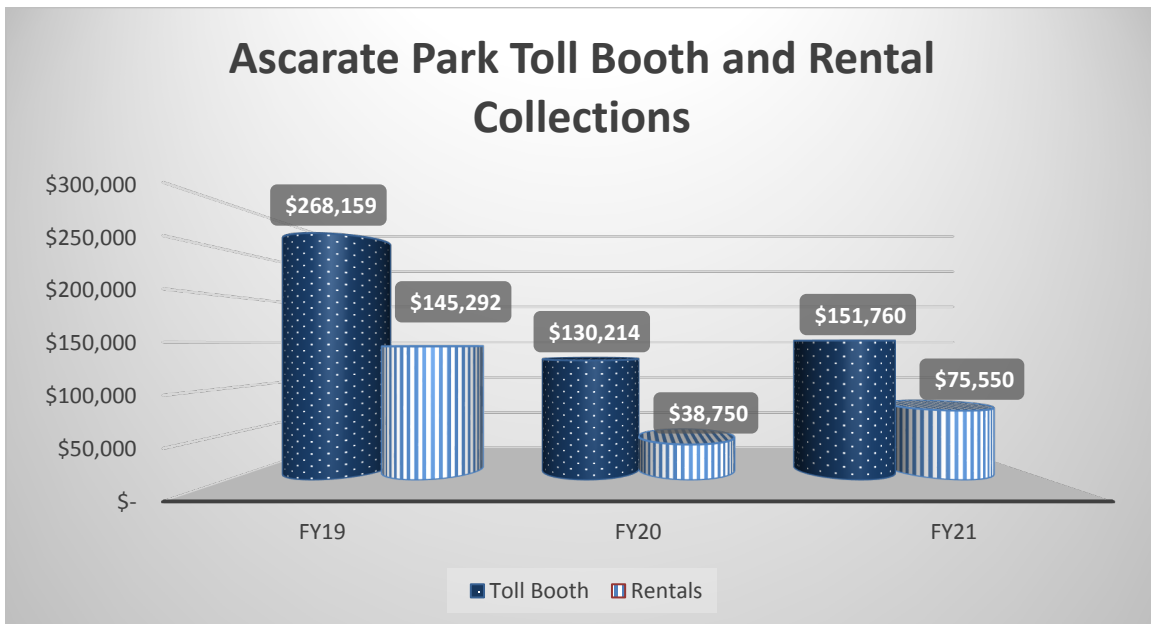
## Ascarate Toll Booth and Rentals For the Period April 2021 to March 2022



### FINDINGS AND ACTION PLAN

#### 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, Enterprise ERP. Collections for 2019, 2020, and 2021 are illustrated below



Source: Enterprise ERP

The audit was performed by Hadi Medina, internal auditor. The scope of the last audit performed was April 2020 to March 2021 and the related audit report was issued on June 14, 2021, with no findings.

#### 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 (LGC) 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       |
| 7. Management of contracts in accordance with agreed terms and conditions                       | Satisfactory       |

#### SCOPE

The scope of the audit is April 2021 through March 2022.



**Ascarate Toll Booth and Rentals  
For the Period April 2021 to March 2022**



**FINDINGS AND ACTION PLAN**

**METHODOLOGY**

To achieve the audit objectives we:

- Reviewed current policies and procedures for contracts, rentals, toll booth collections, and overall Ascarate Park operations.
- Performed a surprise cash count in accordance with *LGC §115.0035*.
- Reviewed the change fund account in Enterprise ERP 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 *LGC §113.022*.
- Tested a sample of rental agreements for compliance with agreed terms, RecWare entry, and approved fee schedule.
- 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.
- Reviewed Special Event Contracts to determine proper adherence to contractual terms and fee collections.

**RESULTS**

Listed below are controls and findings summaries; there were no findings identified during this audit.

| <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> <li>• Management of Contract Agreements (Obj. 7)</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.