



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

EDWARD A. DION, CPA  
COUNTY AUDITOR  
edion@epcounty.com  
www.epcounty.com/auditor

County Administrative Offices  
800 East Overland Street, Rm. 406  
El Paso, Texas 79901-2407  
(915) 546-2040  
(915) 546-8172 FAX

08-30

August 24, 2022

The Honorable Manuel Lopez  
Constable Precinct 5  
9521 Socorro Rd., Suite B-2  
El Paso, Texas 79927

Dear Constable Lopez:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 5 office to determine if internal controls are adequate to ensure preparation of Constable 5 financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested six operational and four financial controls with a total of 104 samples. There were no findings noted as a result of the audit procedures. We wish to thank the management and staff of the Constable Precinct 5 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,

*Barbara Franco* for Edward A. Dion

Edward A. Dion  
County Auditor

EAD:JO:ya

cc: Ms. Betsy C. Keller, Chief Administrator



**EI PASO COUNTY CONSTABLE PRECINCT 5  
APRIL 2021 – MAY 2022  
EXECUTIVE SUMMARY**

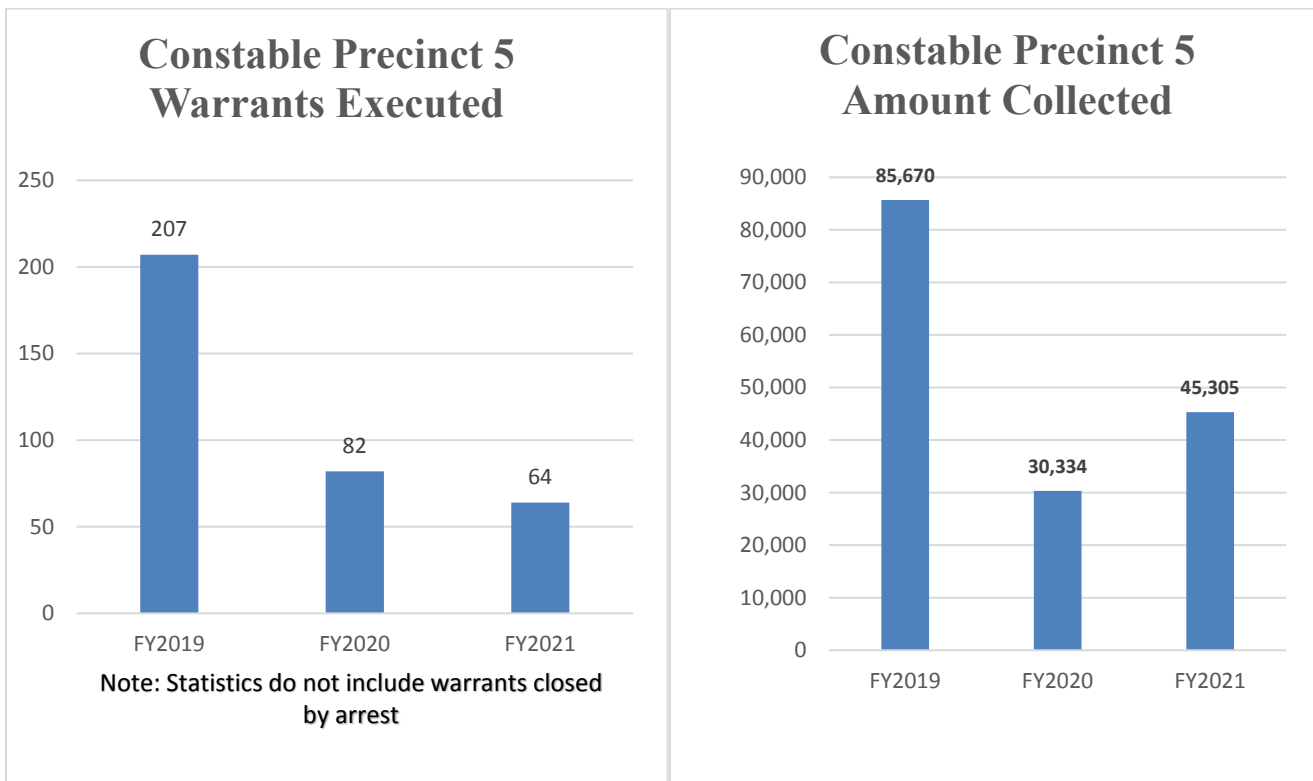


**BACKGROUND**

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 2017. Staff consists of one sergeant, three deputy constables and one administrative clerk. The audit was performed by James O’Neal, internal auditor manager – senior. The previous audit report was issued on August 10, 2021, and had three findings.

**FINANCIAL REPORTING**

Financial and statistical reports are generated from the Courts and Justice Management System (Enterprise Justice) and internal reporting from the County Auditor’s Office. The following charts represent statistical and financial data for Constable Precinct 5 office. The 22% drop in warrant executions between fiscal years 2020 and 2021 is due to a combination of staff shortage and a shift in priorities due to the COVID-19 pandemic. Further, the COVID-19 pandemic, with courts either remaining closed or offering limited in-person services, restricted the number of warrants issued and served. However, the 49% increase in overall collections between fiscal years 2020 and 2021 is due to an increase in civil based collections and collection of back-logged warrants accumulated due to court closures during to the COVID-19 pandemic stay at home and office closure order.



Source: Enterprise Justice Judicial Reporting System



**EI PASO COUNTY CONSTABLE PRECINCT 5  
APRIL 2021 – MAY 2022  
EXECUTIVE SUMMARY**



**OBJECTIVES**

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 5 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>Satisfactory</b>
2. Compliance with timely deposit law <i>Local Government Code (LGC) §113.022</i>	<b>Satisfactory</b>
3. Compliance with Commissioners Court approved civil collection fees; <i>LGC §118.131</i>	<b>Satisfactory</b>
4. Maintenance and review of mailed-in foreign civil service payment documentation and controls	<b>Satisfactory</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. Compliance with weapons proficiency requirements <i>Occupations Code §1701.355</i>	<b>Satisfactory</b>
9. Proper segregation of duties and approvals during departmental procurement process.	<b>Satisfactory</b>
10. Compliance with inventory submission and approval requirements: <i>LGC § 262.011</i>	<b>Satisfactory</b>

**SCOPE**

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

**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 (Enterprise Justice) 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 timecards 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*.
- Tested a sample of procurement transactions to ensure proper segregation of duties.
- Reviewed most recent inventory submission for compliance with *LGC § 262.011*.



**EI PASO COUNTY CONSTABLE PRECINCT 5  
APRIL 2021 – MAY 2022  
EXECUTIVE SUMMARY**



**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 the status of the prior audit management action plans.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> <li>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 service payment timely input into Enterprise Justice system (Obj. 4)</li> <li>Manual receipt book log documentation and controls (Obj. 5)</li> <li>Fuel card documentation and usage (Obj. 6)</li> <li>County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 7)</li> <li>Proper segregation of duties during procurement process (Obj. 8)</li> <li>Weapons proficiency requirements compliance (Obj. 9)</li> <li>Compliance with inventory submission and approval requirements: LGC § 262.011 (Obj 10)</li> </ul>	
Finding Summary	
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 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 5 office met all ten objectives of this audit. Implementation of recommendations provided in previous report(s) have assisted the Constable’s office in improving the internal control structure of its operations.



EL PASO COUNTY CONSTABLE PRECINCT 5  
APRIL 2021 – MAY 2022  
FINDINGS AND ACTION PLANS



**Prior Audit Findings Summarized with Current Status**

**Status**

- M** Closed 1. **Finding: Documented Policies and Procedures** – Key operational clerical and office functions should be addressed in the policies and procedures manual.  
**Recommendation:** Update the current policies and procedures to address the key clerical and office functions and any other clerical functions deemed necessary.  
**Action Plan:** Constable agrees with recommendation. Constable will develop office policies and procedures to address not only the functions mentioned above but any others deemed necessary. This will offer guidance to the current and future deputies or office staff. **Resolved**
- M** Closed 2. **Finding: El Paso County Human Resource Timekeeping and Attendance Policy Adherence** - In a random sample of 10 of 48 (20%) vacation pay codes, consisting of all four employees, were tested to ensure Human Resource policy compensatory usage adherence. Three of the ten pay codes tested (30%) had instances in which vacation leave was used before accumulated compensatory time. County Human Resource policy states compensatory time must be used prior to the use of vacation leave.  
**Recommendation:** Constable Precinct 5 should ensure proper timekeeping coding and policy adherence. Further, these policies should be incorporated or referenced in the office policies and procedures for future guidance and policy compliance.  
**Action Plan:** Constable agrees with recommendation. Constable will reference County Human Resource policies in updating current office policies and procedures and will communicate to staff the importance of proper vacation and compensatory time usage. It should be noted, the employee responsible for two of the three pay code violations mentioned in the finding above is no longer with the department. **Resolved**
- M** Closed 3. **Finding: Segregation of Duties during Procurement Process** – A random sample of four of 19 (20%) purchase orders issued during the audit scope were tested to ensure proper segregation of duties during the procurement process. Two out of the four (50%) purchase orders tested showed the same individual as both the authorizing and receipting agent of procured items.  
**Recommendation:** Constable Precinct 5 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.  
**Action Plan:** Constable agrees with recommendation. However, due to limited staffing proper segregation of duties during the procurement process may not always be accomplished. Therefore, in instances where a segregation of duties cannot be implemented the Constable agrees for either himself or the deputy sergeant to review and initial the requisition and receipting process to ensure proper oversight. The best practice of segregation of duties will be communicated to staff and be documented in the office policies and procedures. **Resolved**