



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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05-16

May 19, 2022

The Honorable Richard D. Wiles
El Paso County Sheriff
3850 Justice Drive
El Paso, Texas 79938

Dear Sheriff Wiles:

The County Auditor's Internal Audit division performed an audit of the El Paso County Sheriff's Office financial records to determine if internal controls are adequate to ensure proper preparation of Sheriff's 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 financial controls and one operating control with a total of 198 samples. There were no findings noted as a result of the audit procedures. We wish to thank the management and staff of the Sheriff's 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:ya

cc: Ms. Betsy Keller, County Chief Administrator



**EI PASO COUNTY SHERIFF’S OFFICE AUDIT
January 2020 to September 2021
EXECUTIVE SUMMARY**



BACKGROUND

The audit focused on the Sheriff’s Civil Section; the records section for Crime Records Evidence & Forensics Section (CREFS); the Bond Inmate Trust Section (BITS); and Texas Commission on Jail Standards (TCJS) State Paper Ready reporting. Financial reports are generated from the Enterprise Justice system, E-BOND system, Cashiering and Contract Collector. Internal Sheriff’s office reporting was also used during the course of the audit. The audit was performed by Phillip Trevizo and Hadi Medina, internal auditors. The most recent prior audit report was issued December 4, 2019, with one finding. The status of prior audit action plan may be found in the *Findings and Action Plans* section of this report.

OBJECTIVES

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the El Paso County Sheriff’s Office. Following are the business objectives and related control assessments.

Business Objective	Control Assessment
1. Complete and accurate bank reconciliations	Satisfactory
2. Functioning appropriate cash controls	Satisfactory
3. Review and approval of disbursements from the General, Legal and Cash Bond bank accounts	Satisfactory
4. Manual receipt book log and manual receipts controls	Satisfactory
5. Complete and accurate State Paper Ready Inmate Reports	Satisfactory
6. Completeness of the payment mail log and timely posting to Odyssey	Satisfactory
7. Proper voided or reversed financial entries	Satisfactory

SCOPE

The scope of the audit is from January 2020 to September 2021. The scope of the audit was limited as a cash count was not performed due to COVID 19 safety precautions.

METHODOLOGY

To achieve the audit objectives we:

- Tested a sample of bank reconciliations for completeness and timeliness.
- Tested a sample of disbursements from the Sheriff’s Cash Bond, Legal and General bank accounts
- Tested a sample of daily collections for completeness, accuracy, and timeliness to ensure compliance with *LGC 113.022*.
- Reviewed the manual receipts log and tested a sample of manual receipts to Odyssey, or Tyler Cashiering as applicable.
- Reviewed a sample of monthly State Paper Ready Inmate Reports for completeness and timeliness.
- Tested a sample of mail log entries for completeness and traced them to Odyssey.
- Tested a sample of voided transactions for legitimacy.
- Reviewed prior audit action plans for implementation status.

RESULTS

Listed below are control and findings summaries, with findings listed from highest to lowest risk. There were no findings identified in this audit.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> • Reconciliation of bank accounts (Obj. 1) • Cash Handling Procedures (Obj. 2) • Disbursement controls for General, Legal and Cash Bond bank accounts (Obj. 3) • Manual Receipt Log Control (Obj. 4) • Review of State Paper Ready Inmate Reports (Obj. 5) • Mail log controls (Obj. 6) • Voided and reversed transactions (Obj7) 	



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January 2020 to September 2021
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Findings 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 Sheriff's Office met all objectives of this audit. Internal controls are adequate to ensure proper preparation of financial reports.



**EL PASO COUNTY SHERIFF'S OFFICE AUDIT
January 2020 to September 2021
Findings and Action Plans**



Prior Audit Findings Summarized with Current Status

Status

Closed (M)

1. **Finding:** Three E-Bond fees were refunded in error,
Recommendation: We recommend bail bond posting fee payment availability in the E-Bond system should be limited to the 24 hour hold by VPS (County credit card vendor). BITS staff should contact the bonding companies refunded in error and request payment be made to the County. Also, due care should be exercised by BITS to ensure payments are successfully processed by VPS before issuing a refund for voided transactions. Jails staff should void submitted power of attorneys in a timely manner to avoid transactions lingering in the incoming queue for long periods of time.
Action Plan: ITD's latest E-Bond system update limited the payment credit availability to 24 hours. The three E-Bond fee refunds have been reimbursed to El Paso County. **Resolved**