



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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08-23

August 22, 2023

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 114 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,

A handwritten signature in blue ink that reads "Edward A. Dion".

Edward A. Dion
County Auditor

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cc: Ms. Betsy C. Keller, Chief Administrator



**EI PASO COUNTY CONSTABLE PRECINCT 5
JUNE 2022 – MAY 2023**



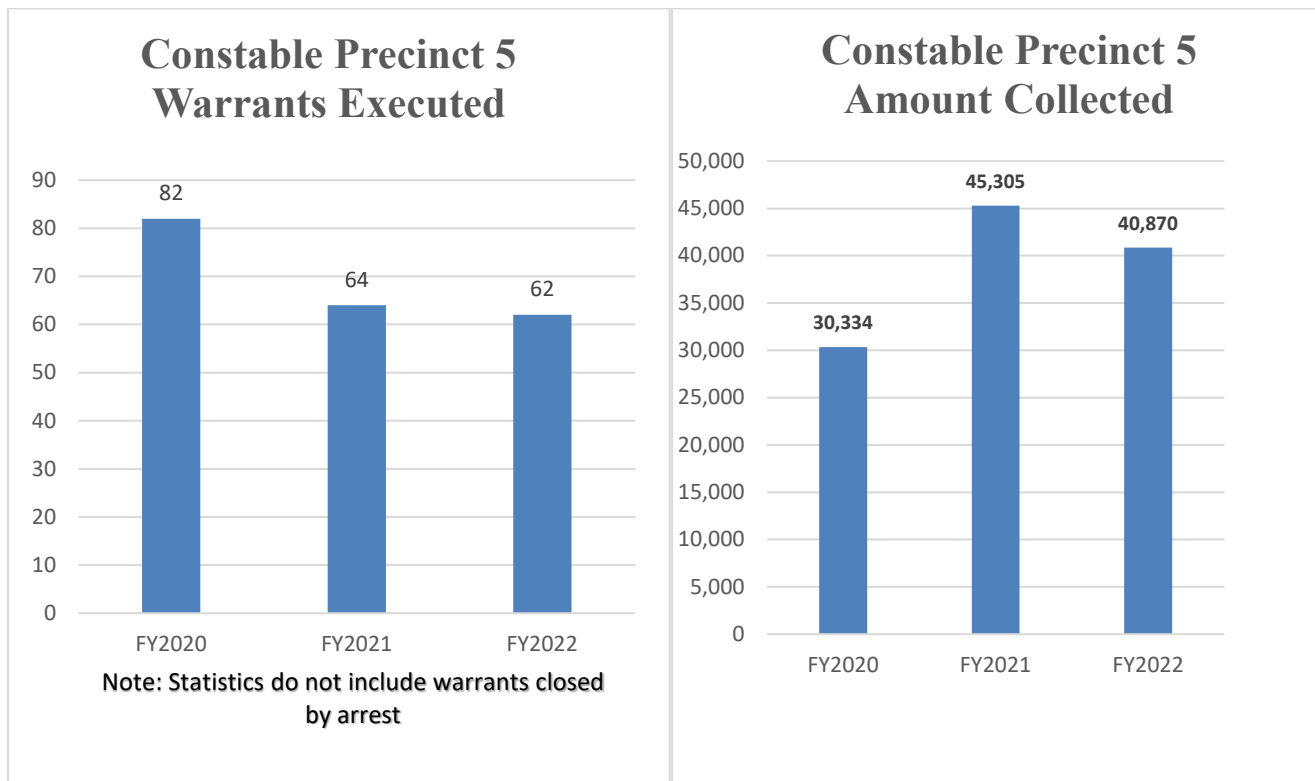
EXECUTIVE SUMMARY

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 24, 2022, with no findings reported.

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.



Source: Enterprise Justice Judicial Reporting System



**EI PASO COUNTY CONSTABLE PRECINCT 5
JUNE 2022 – MAY 2023**



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.

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
5. Maintenance of manual receipt book log documentation and controls	Satisfactory
6. Maintenance and review of fuel card usage, documentation and controls	Satisfactory
7. Compliance with El Paso County Human Resources timekeeping and attendance policies and procedures	Satisfactory
8. Compliance with weapons proficiency requirements <i>Occupations Code §1701.355</i>	Satisfactory
9. Proper segregation of duties and approvals during departmental procurement process.	Satisfactory
10. Compliance with inventory submission and approval requirements: <i>LGC § 262.011</i>	Satisfactory

SCOPE

The scope of the audit is June 2022 through May 2023.

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, overtime 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
JUNE 2022 – MAY 2023**



EXECUTIVE SUMMARY

RESULTS

Listed below are control and finding summaries, with findings listed from highest to lowest risk.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> Documented policies and procedures (Obj. 1) Timely deposit compliance (Obj. 2) Approved civil fee collection compliance (Obj. 3) Mailed-in foreign civil service payment timely input into Enterprise Justice system (Obj. 4) Manual receipt book log documentation and controls (Obj. 5) Fuel card documentation and usage (Obj. 6) County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 7) Proper segregation of duties during procurement process (Obj. 8) Weapons proficiency requirements compliance (Obj. 9) Compliance with inventory submission and approval requirements: <i>LGC § 262.011</i> (Obj 10) 	
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 and continues to operate with effective internal controls.