



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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COUNTY AUDITOR

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09-23

September 20, 2023

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The Honorable Javier Garcia
Constable Precinct 6
190 N. San Elizario Rd.
P.O. Box 661
Clint, Texas 79836

Dear Constable Garcia:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 6 office to determine if internal controls are adequate to ensure preparation of Constable 6 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 292 samples. There were two findings noted as a result of the audit procedures, both being repeat findings. We wish to thank the management and staff of the Constable Precinct 6 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 Parker
County Auditor

BP:JO:ya

cc: Ms. Betsy C. Keller, County Chief Administrator
Ms. Minnie Holguin, Chief Human Resources Officer



**EI PASO COUNTY
CONSTABLE PRECINCT 6 AUDIT
MAY 2022 – APRIL 2023
EXECUTIVE SUMMARY**

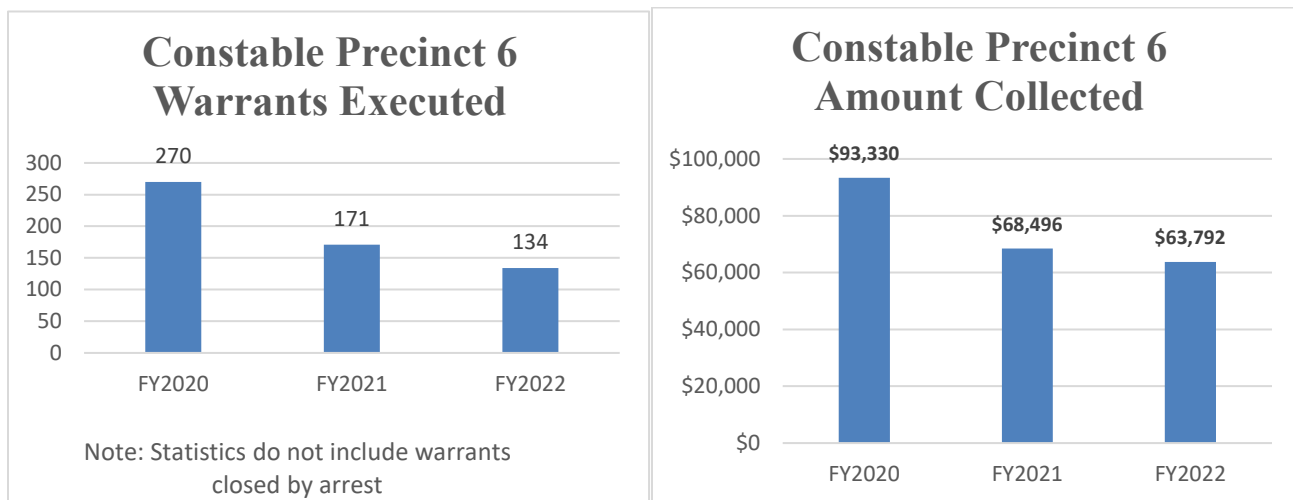


BACKGROUND

Constables are elected officials and serve four-year terms within each justice precinct. Constables have the same duties and powers as 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 September 2012. Staff consists of one sergeant, seven deputy constables and two administrative assistants. The audit was performed by James O’Neal, internal auditor manager – senior. The most recent prior audit report was issued on September 20, 2022, with four findings, two of which are still unresolved.

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 6 office.



Source: Enterprise Justice System

OBJECTIVES

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 6 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	Needs Improvement
7. Compliance with El Paso County Human Resources timekeeping and attendance policies and procedures	Needs Improvement
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



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SCOPE

The scope of the audit is May 2022 through April 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 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 (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 and department head or elected official approval.
- Reviewed most recent inventory submission for compliance with *LGC § 262.011*.

RESULTS

Listed below are control and finding summaries, with findings summarized from highest to lowest risk. Please see the *Detail Findings and Action Plans* section of this report for related details and management action plans and the status of the prior audit findings.

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) • Compliance with weapons proficiency requirements (Obj. 8) • Proper segregation of duties and approvals during procurement process (Obj. 9) • Inventory compliance with <i>LGC § 262.011</i> (Obj. 10) 	<ul style="list-style-type: none"> • Fuel Card documentation and usage (Obj. 6) • County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 7)
Finding Summary	
<ol style="list-style-type: none"> 1. Non-compliance with County Human Resource timekeeping policies and procedures (repeat finding) 2. Inconsistent odometer readings entered during fueling process (repeat finding) 	

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.



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CONCLUSION

The El Paso County Constable Precinct 6 office met eight of the ten 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.



**EI PASO COUNTY CONSTABLE PRECINCT 6
MAY 2022 – APRIL 2023
FINDINGS AND ACTION PLANS**



Prior Audit Findings Summarized with Current Status

Open H
(See Current
Finding #1)

1. **Finding:** Five of seven employees (71%) had instances in which vacation leave was used before compensatory time. By the end of the 2020-2021 fiscal year, two of the ten employees (20%) had compensatory balances over the 80-hour maximum limit and all employees had balances carried over into the new fiscal year without documented department head written authorization. County Human Resource policy states compensatory time must be used prior to the use of vacation leave and employees may not have a compensatory balance of more than 80 hours at any given time. Policy further states compensatory time must be used within the same fiscal year it was earned, unless a written 90-day extension approval by the department head is submitted.

Recommendation: As previously recommended, Constable Precinct 6 should communicate the importance of proper timekeeping coding and policy adherence. Constable, and any authorized timecard approvers, should also increase awareness of possible policy violations while reviewing and before approving staff timecards. Further, the Constable should enforce any current directives referencing this ongoing issue to ensure compliance.

Action: Constable agrees with recommendation. A closer review of submitted timecards will be performed by either Constable or by authorized approvers before approval to ensure policy compliance. Further, Constable will remind staff of current directives regarding proper timekeeping coding and policy adherence. **Unresolved**

Closed H

2. **Finding:** Fifteen (88%) of the seventeen purchase orders tested showed the same individual as both the requisitioning and receipting agent of procured items. All purchase orders sampled (100%) lacked a documented supervisor or department head approval workflow in the County's financial management system, Munis.

Recommendation: Constable Precinct 6 should implement a supervisor or department head authorization workflow in Munis. Further, Constable should communicate the importance of proper segregation of duties during the procurement process to staff, and document any newly implemented procedures in the current office policies and procedures to ensure proper reference for current and future staff.

Action: Constable agrees with recommendation and has since implemented the recommended supervisor or department head authorization workflow in Munis. An addendum to the current policies and procedures will be created to include this new process and will serve as notice to current and future staff. **Resolved**

Closed M

3. **Finding:** Out of the 13 foreign civil mailed-in payments tested, eight (71%) were not logged into the office foreign civil log. It is best practice for all mailed payments to be logged in the foreign civil payment log upon receipt and then forwarded for input into Enterprise Justice.

Recommendation: Constable Precinct 6 should communicate to staff the importance of proper mailed-in payment recording and develop and incorporate procedures addressing this issue into office wide policies and procedures; Constable should review the payment received logs on a weekly basis to ensure proper and timely recording.

Action: Constable agrees with recommendation. High number of discrepancies and missing log information was due to a previous staff shortage and training of newly hired staff. Constable will implement a review process to ensure all mailed-in payments are logged and accounted for. **Resolved**

Open M
(See Current
Finding #2)

4. **Finding:** In a sample of three monthly fuel card statements, containing a total of 167 transactions, six transactions (4%) had inconsistent odometer readings. Fueling requires odometer readings and fuel card pin numbers be entered to begin the fueling process.

Recommendation: Constable Precinct 6 should communicate the importance of proper fuel card usage and documentation to staff fueling vehicles. Odometer readings per vehicle assigned fuel cards should be consistent without deviation. Further, this should be documented in the office policies and procedures to ensure proper acknowledgement by department staff.

Action: Constable agrees with recommendation. Constable will communicate to staff proper fuel card usage policies and will create an addendum to the current policies and procedures to serve as notice to current and future staff. **Unresolved**



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Current Audit Findings & Action Plans

Finding #1		Risk Level H
<p><u>El Paso County Human Resource Timekeeping and Attendance Policy Adherence</u> – Timecard records for the audit scope for all seven current employees were reviewed. On February 9, 2021, Constable updated office policies and procedures with a directive to all personnel explaining the use of compensatory time before vacation time. Although improved, out of 26 pay codes sampled and tested, three (11%) still had instances in which vacation leave was used before compensatory time. County Human Resource policy and office directive both state compensatory time must be used prior to the use of vacation leave and a full 40-hours must be worked before any excess time is considered compensatory time.</p> <p>Proper coding and adherence to 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. Although a directive was issued to all Constable staff, this still remains an on-going issue and a repeat finding.</p>		
Recommendation		
<p>As previously recommended, Constable Precinct 6 should communicate the importance of proper timekeeping coding and policy adherence. Constable, and any authorized timecard approvers, should also increase awareness of possible policy violations while reviewing and before approving staff timecards. Further, the Constable should enforce any current directives referencing this ongoing issue to ensure compliance. This is a repeat finding.</p>		
Action Plan		
Person Responsible	Constable, Precinct 6	Estimated Completion Date
		09/30/2023
<p>Constable agrees with recommendation. Although improved, Constable will continue to communicate the importance of following County timekeeping policies and procedures to all employees. Further, Constable will discuss one-on-one with all timecard approvers to ensure proper coding and policy enforcement when reviewing and approving employee timecards.</p>		

Finding #2		Risk Level M									
<p><u>Departmental Fuel Cards</u> - In a sample of two monthly fuel card statements, containing a total of 99 transactions, nine transactions (9%) had inconsistent odometer readings and three of the nine transactions had odometer readings extremely out of sequence. The extremely out of sequence readings gives the impression of card sharing between vehicles and/or improper use (see below for example).</p>											
Date/Time	Card	Site	Product	Veh	Manual	Odometer	MPG	Units	Unit Price	Amount	
2380046 - 18FORD EXP 8247											
12/02/22	3:52p	2380046	Fabens, TX - 6810	REG CONV	0000	0	534	16.23	17.81	2.96827	52.85
12/03/22	7:12p	2380046	El Paso, TX - 5240	REG CONV	0000	0	653	11.90	10.00	2.96841	29.69
12/06/22	9:29a	2380046	El Paso, TX - 6735	REG CONV	0000	0	918	14.32	18.50	2.89266	53.52
12/09/22	10:46a	2380046	El Paso, TX - 6735	REG CONV	0000	0	1,207	15.71	18.40	2.89278	53.23
12/11/22	8:24p	2380046	El Paso, TX - 592839	Regular	0000	0	1,411	11.82	17.25	2.70662	46.70
12/14/22	9:10a	2380046	El Paso, TX - 6735	REG CONV	0000	0	1,686	15.13	18.17	2.66014	48.34
12/15/22	3:01p	2380046	Clint, TX - 731500	Regular	0000	0	81,524	999.99	13.88	2.65577	36.87
12/19/22	12:11p	2380046	Horizon City, TX - 597518	Regular	0000	0	81,685	15.88	10.14	2.44600	24.80
12/21/22	2:19p	2380046	El Paso, TX - 6038	REG CONV	0000	0	81,921	23.14	10.20	2.68974	27.43
<p>Fueling requires odometer readings and fuel card pin numbers be entered to begin the fueling process. Further, since each fuel card is assigned to a specific vehicle, sharing of fuel cards between vehicles is prohibited. Each monthly statement tested contained fuel purchases for nine vehicles. Each month had two vehicles with inconsistent</p>											



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readings. Inconsistent or incorrect information entry could lead to possible fraud, misuse or loss of County funds. Further, the lack of correct data entry could lead to incorrect or misleading departmental fuel consumption statistics.

Recommendation

Constable Precinct 6 should communicate the importance of proper fuel card usage and documentation to staff fueling vehicles. Odometer readings per vehicle assigned fuel cards should be consistent without deviation. Further, this should be documented in the office policies and procedures to ensure proper acknowledgement by department staff. This is a repeat finding.

Action Plan

Person Responsible	Constable, Precinct 6	Estimated Completion Date	09/30/2023
<p>Constable agrees with recommendation. Constable to hold a department meeting scheduled for September 13, 2023, to relay the importance of proper fuel card usage. Constable will expand his current policies and procedures by creating a fuel card section detailing proper fuel card usage with references to County fuel card policy and scheduled departmental meeting.</p>			