



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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03-23

March 30, 2023

The Honorable Danny Zamora  
Constable Precinct 2  
4641 Cohen, Suite A  
El Paso, Texas 79924

Dear Constable Zamora:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 2 office to determine if internal controls are adequate to ensure preparation of Constable Precinct 2 financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested five operational and four financial controls with a total of 139 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 2 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,

Edward A. Dion  
County Auditor

EAD:PT:RG:ya

cc: Ms. Betsy C. Keller, Chief Administrator



**EI PASO COUNTY CONSTABLE PRECINCT 2  
JULY 2021 – DECEMBER 2022  
FINDINGS AND ACTION PLANS**

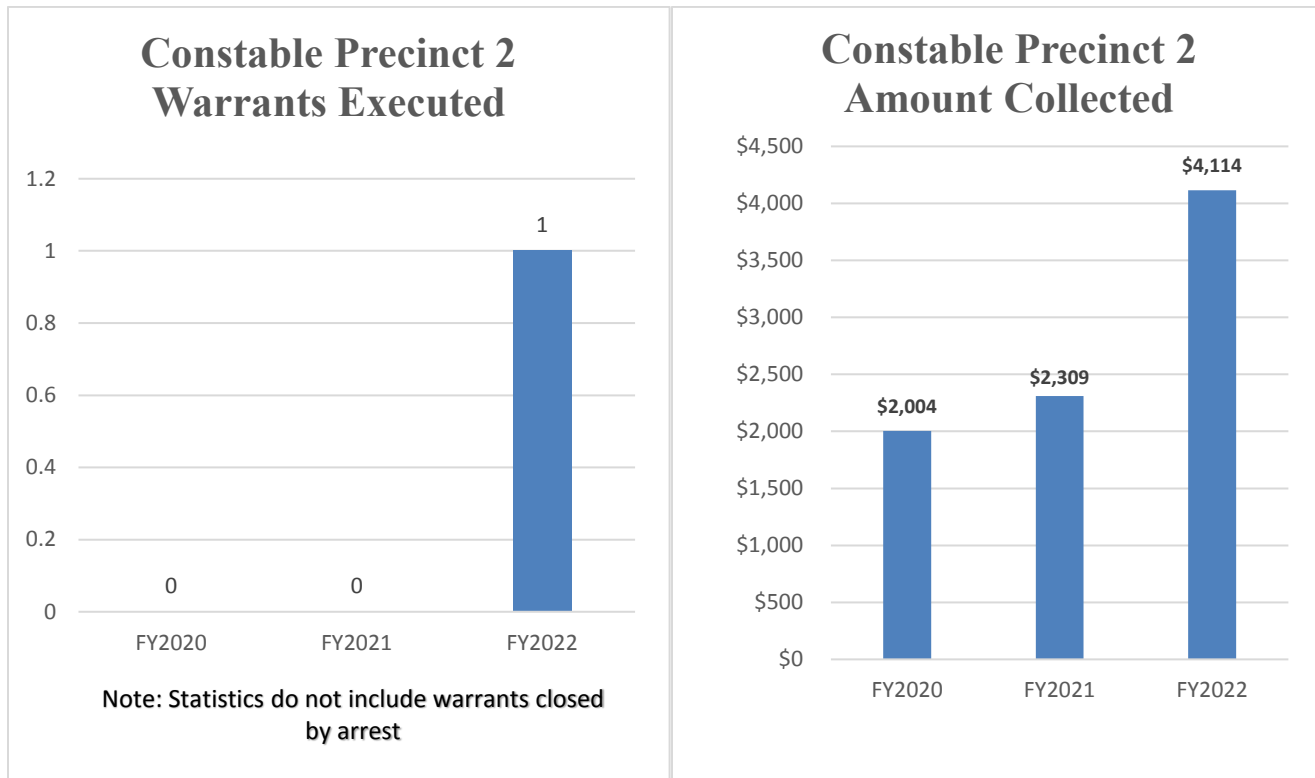


**BACKGROUND**

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 2021. Staff consists of one sergeant, two deputy constables and one administrative clerk. The audit was performed by James O’Neal, internal auditor manager – senior. The most recent audit report was issued on November 4, 2021.

**FINANCIAL REPORTING**

Financial and statistical reports are generated from the Enterprise Justice System (formerly known as Odyssey) and internal reporting from the County Auditor’s Office. The following charts represent statistical and financial data for Constable Precinct 2 office. The steady increase in collections between fiscal years is a result of both relaxed COVID-19 pandemic restrictions and a change in administration. The lifting of COVID-19 restrictions has resulted in an increase in civil case processing and collections. Further, a change in administration as of January 1, 2021, saw a restructuring of personnel and procedures which in turn has resulted in an increase in collections and warrant processing.



Source: Enterprise Justice System



**EI PASO COUNTY  
CONSTABLE PRECINCT 2 AUDIT  
JULY 2021 – DECEMBER 2022  
EXECUTIVE SUMMARY**



**OBJECTIVES**

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 2 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 Local Government Code (LGC) §113.022	<b>Satisfactory</b>
3. Compliance with Commissioners Court approved civil collection fees; LGC § 118.131	<b>Satisfactory</b>
4. Maintenance and review of 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>Needs Improvement</b>
8. Proper segregation of duties during procurement of supplies and services	<b>Needs Improvement</b>
9. Compliance with weapons proficiency requirements; <i>Occupations Code §1701.355</i>	<b>Satisfactory</b>

**SCOPE**

The scope of the audit is July 2021 through December 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 System) 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.
- Tested a sample of procurement transactions to ensure proper segregation of duties.
- Reviewed weapons proficiency records for compliance with *Occupations Code §1701.355*.



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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 related details and management action plans, as well as the status of prior audit action plans.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> <li>Established and documented of key clerical 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 fee controls, documentation and timely Enterprise Justice input (Obj. 4)</li> <li>Manual receipt book log documentation and controls (Obj. 5)</li> <li>Fuel card usage, documentation and controls (Obj. 6)</li> <li>Weapons proficiency requirements compliance (Obj. 9)</li> </ul>	<ul style="list-style-type: none"> <li>County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 7)</li> <li>Proper segregation of duties during procurement of supplies and services (Obj. 8)</li> </ul>
Finding Summary	
<ol style="list-style-type: none"> <li>1. Non-compliance with County Human Resource timekeeping policies and procedures</li> <li>2. Lack of segregation of duties during procurement process</li> </ol>	

**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 2 office met seven of the nine 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.



EL PASO COUNTY CONSTABLE PRECINCT 2  
JULY 2021 – DECEMBER 2022  
FINDINGS AND ACTION PLANS



**Prior Audit Findings Summarized with Current Status**

**Status**

**H** Open

**See current  
Finding #2**

1. **Finding: *Lack of Segregation of Duties during Procurement Process*** – Improper segregation of duties during the procurement of process.

**Recommendation:** Constable Precinct 2 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. Administrative assistant to be trained in Munis application in order to ensure proper segregation of duties during procurement process. Further, a secondary form of written verification and approval will be implemented in instances where a dual control in Munis cannot be achieved.

**M** Closed

2. **Finding: *Documented Policies and Procedures*** – The current policies and procedures provided only address law enforcement policies and procedures.

**Recommendation:** Constable Precinct 2 should update the current policies and procedures to address the above key clerical and office functions and any other clerical functions deemed necessary.

**Action Plan:** Constable agrees with recommendation and will begin working on policies procedures to address the key clerical and office functions mentioned above or any other functions deemed necessary.

**H** Closed

3. **Finding: *Mailed-In Foreign Civil Payment Receipt Process*** – Lack of proper documentation and segregation of duties during payment receipt process.

**Recommendation:** Constable Precinct 2 should counsel staff on the importance of proper segregation of duties procedures during the payment acceptance and documenting 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. Constable to counsel staff on proper segregation of duties during the payment and voiding processes. These will also be addressed in the creation of the administrative policies and procedures manual.



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## Current Audit Findings & Action Plans

Finding #1		Risk Level <span style="color:red">H</span>
<p><b>El Paso County Human Resource Timekeeping and Attendance Policy Adherence</b> – Non-adherence to County compensatory time policy. A sample of timecard records for the audit scope for all four employees was tested; the following was noted:</p> <ul style="list-style-type: none"> <li>As of the fiscal year ending September 30, 2022, all four employees (100%) had compensatory balances transferred from one fiscal year to another without written department head approval. Per County policy, compensatory time accrued must be taken within the same fiscal year it was earned, unless otherwise approved in writing by the department head which would grant the employee a 90-day extension.</li> <li>Out of 13 incidents of vacation leave sampled and tested, 12 (92%) had instances in which vacation leave was used before compensatory time. Further, there were two (15%) instances in which compensatory time was accrued and vacation leave utilized within the same work week. County Human Resource policy states 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. Paid or unpaid leave of any type taken during a workweek does not count as hours worked in computing excess compensatory time.</li> </ul> <p>Adherence to the County Human Resources timekeeping and attendance policies will ensure proper time allocation, appropriate employee compensation, policy adherence and reduced risk of fraud and possible wage-hour liability for the County.</p>		
<b>Recommendation</b>		
<p>Constable Precinct 2 should communicate the importance of policy compliance. To avoid policy non-compliance, employees should work with the Constable in exhausting compensatory balances by fiscal year end or obtain written approval granting the policy designated 90-day extension. Further, although casually referenced in the Constable policies and procedures, actual copies of the County policies should be incorporated into the office policies and procedures for easy access and reference.</p>		
<b>Action Plan</b>		
<b>Person Responsible</b>	<b>Constable, Precinct 2</b>	<b>Estimated Completion Date</b>
		<b>Immediate</b>
<p>Constable agrees with recommendation. Human Resources communicated and trained Constable staff in February 2023 regarding proper allocation of compensatory time. With this communication, Constable staff is now working on proper policy compliance and usage of compensatory time. Further, Constable will reference time keeping policies in the current office policies and procedures.</p>		

Finding #2	Risk Level <span style="color:red">H</span>
<p><b>Segregation of Duties during Procurement Process</b> – A random sample of 13 of 64 (20%) purchase orders issued during the audit scope were tested to ensure proper segregation of duties during the procurement process. Eleven of the thirteen (85%) showed the same individual as both the authorizing and receipting agent of procured items. It is best practice to have segregation of duties when authorizing, recording and accepting all procured items. Improper segregation of duties may lead to an increased risk of fraud or misuse of County funds and property. This is a repeat finding.</p>	
<b>Recommendation</b>	
<p>As previously recommended, Constable Precinct 2 should discuss the importance of proper duty segregation with staff and update the current policies and procedures to ensure proper reference for current and future departmental staff.</p>	



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<b>Action Plan</b>			
<b>Person Responsible</b>	<b>Constable, Precinct 2</b>	<b>Estimated Completion Date</b>	
<p>Constable agrees with recommendation. Administrative assistant has completed training in Munis application and staff will strive for proper segregation of duties during procurement process. Further, in instances involving limited staff availability, a secondary form of written verification and approval will be implemented in instances where dual control in Munis cannot be achieved.</p>			