



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

12-15

December 06, 2022

Mrs. Irene G. Valenzuela  
Executive Director- Community Services Department  
6314 Delta Dr.  
El Paso, Texas 79905

Dear Mrs. Valenzuela,

The County Auditor's Internal Audit division performed an audit of the Community Services Department's General Assistance Division financial records to determine if internal controls are adequate to ensure proper preparation of General Assistance Division'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 one operational and four financial controls with a total of 141 samples. There were no findings noted as a result of the audit procedures. We wish to thank the management and staff of the General Assistance Division 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:ea

Cc: Mrs. Betsy Keller, Chief Administrator  
Mrs. Rosalva Hernandez, Program Manager



**Community Services- General Assistance Division  
October 2021 to August 2022**



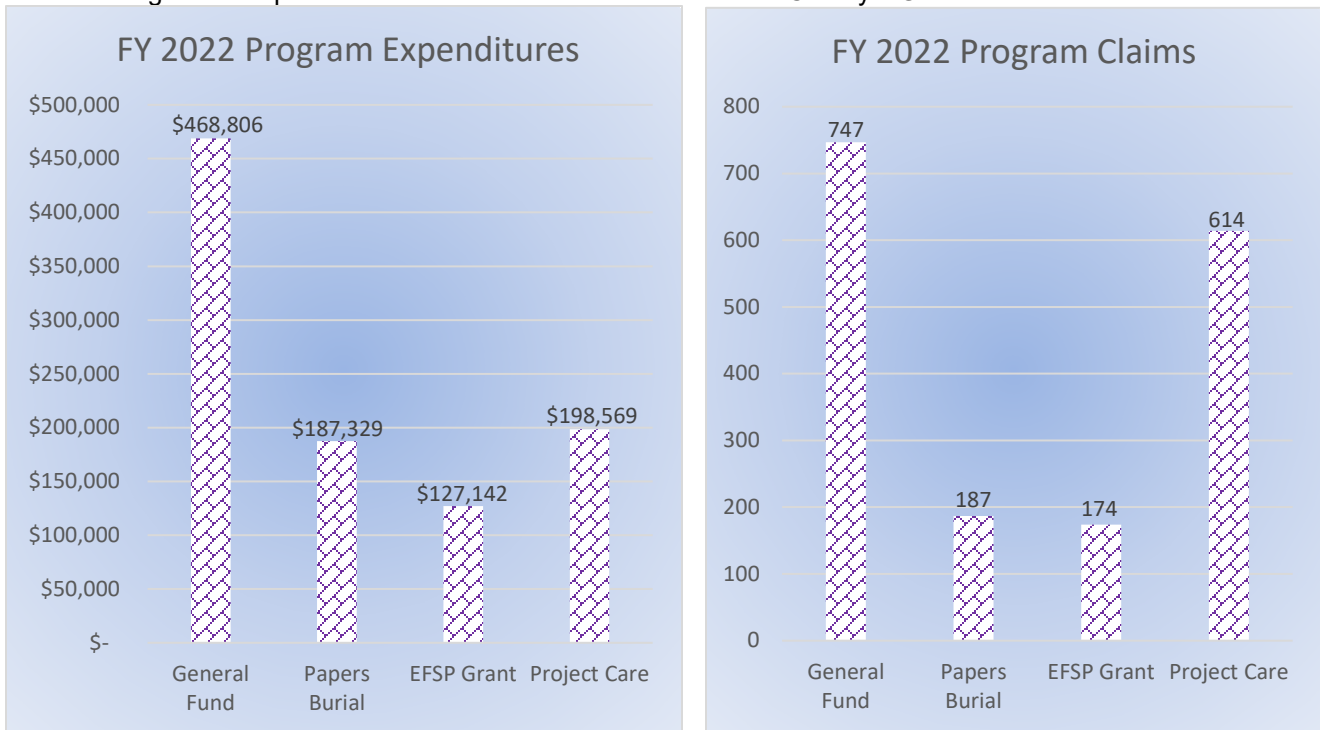
**Executive Summary**

**BACKGROUND**

Texas Local Government Code Section 81.027 allows Commissioners Court to provide “for the support of paupers, residents of their county, who are unable to support themselves”. The County of El Paso funds utility assistance, rental and mortgage assistance and pauper burials and funeral services as part of its support for residents in need. The County’s General Assistance Division under the direction of the County’s Community Services Department manages this support. Grant funding, when awarded, is also used in meeting the needs of these programs. One major grant for the General Assistance Division is The Emergency Food and Shelter Program (EFSP). Financial reporting was reviewed using information from the County’s Enterprise ERP financial system (formerly known as Munis) and internal reporting from the General Assistance Division and the County Auditor’s Grants Division. The audit was performed by Phillip Trevizo, internal auditor.

**FINANCIAL REPORTING**

The following charts represent statistical and financial data for the County’s General Assistance Division.



Source: Enterprise ERP and General Assistance Internal Reporting

**OBJECTIVES**

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the General Assistance program management. Following are the business objectives and related controls assessments.

<b>Business Objective</b>	<b>Control Assessment</b>
1. Documented policies and procedures	<b>Satisfactory</b>
2. General Fund assistance program compliance	<b>Satisfactory</b>
3. General Fund Papers Burial program compliance	<b>Satisfactory</b>
4. Phase 39 EFSP Grant compliance	<b>Satisfactory</b>
5. Project Care Special Revenue Program compliance	<b>Satisfactory</b>

**SCOPE**

The scope of the audit is from October 2021 to August 2022.



**Community Services- General Assistance Division  
October 2021 to August 2022**



**Executive Summary**

**METHODOLOGY**

To achieve the audit objectives, we:

- Reviewed policies and procedures to ensure they are documented and efficient.
- Reviewed a sample of General Fund Program paid claims and verified required documentation and program guideline compliance.
- Reviewed a sample of Paupers Burial Program paid claims and verified required documentation and program guideline compliance.
- Reviewed a sample of Phase 39 EFSP Grant paid claims and verified required documentation and program guideline compliance.
- Reviewed a sample of Project Care Program paid claims and verified required documentation and program guideline compliance.

**RESULTS**

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

<b>Control Summary</b>	
<b>Good Controls</b>	<b>Weak Controls</b>
<ul style="list-style-type: none"> <li>• Documented policies and procedures (Obj. 1)</li> <li>• General fund program assistance (Obj. 2)</li> <li>• General fund Paupers Burial program assistance (Obj. 3)</li> <li>• Phase 39 EFSP grant assistance (Obj. 4)</li> <li>• Project Care special revenue program compliance (Obj. 5)</li> </ul>	
<b>Findings Summary</b>	
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 General Assistance division met all five business objectives of this audit. Internal controls are adequate to ensure proper general assistance program management and financial reporting.