



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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08-22

August 22, 2023

Mrs. Rosie Medina  
Chief Juvenile Probation Officer  
6400 Delta Drive  
El Paso, Texas 79905

Dear Mrs. Medina:

The County Auditor's Internal Audit division performed an audit of the Juvenile Probation Department (JPD) financial records to determine if internal controls are adequate to ensure proper preparation of JPD financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested eight financial controls and two operating controls with a total of 172 samples. There were no findings noted as a result of the audit procedures. We wish to thank management and the staff of Juvenile Probation 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:HM:ya

cc: Mrs. Betsy Keller, Chief Administrator



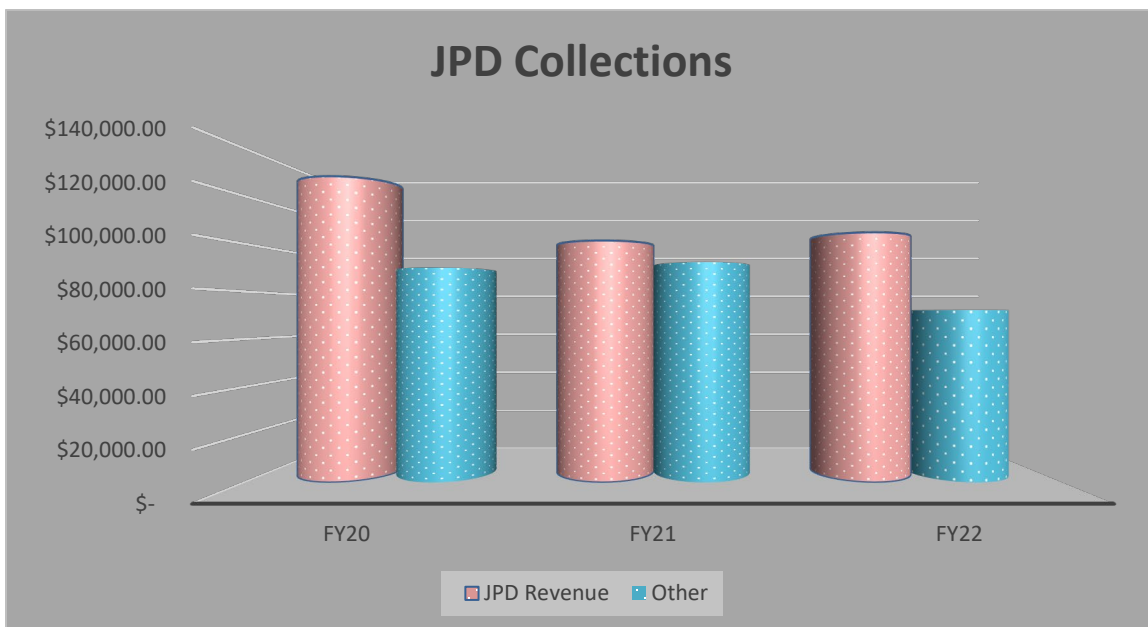
**Juvenile Probation  
For the period of July 2022 to June 2023**



**EXECUTIVE SUMMARY**

**BACKGROUND**

The Juvenile Probation Department (JPD) is committed to transforming young lives and creating safer communities while holding youth accountable for their actions. They provide an effective system that gives youth access to services which enhance personal growth, development, and opportunities for a productive life. Juvenile justice jurisdiction is strictly regulated by state law, but probation is administered at the county level. JPD collections consist of all fees associated with probation, supervision, court costs, and court ordered victim restitution. JPD uses an internally developed management software, Juvenile Management Information System (JMIS). Collections by the Juvenile courts for 2020, 2021, and 2022 are illustrated below. The “other” portion consists of state fees, restitution, placement support fees, summons fees, court ordered support fee to parents, due to others, and restitution to attorneys. JPD experienced a reduction in fees collected since FY19 due to an initiative to waive all fees for cases that were dismissed and over two years old. Senate Bill 41, which took effect January 2022, has also had an impact on collections by not allowing courts to collect fees to offset the costs of treatment programs for juveniles.



Source: MUNIS

The audit was performed by Hadi Medina, internal auditor. The scope of the last audit performed was July 2021 to June 2022 and the related audit report was issued August 24, 2022, with no findings.

**AUDIT OBJECTIVES**

The audit evaluated the adequacy of controls and processes to achieve key business objectives related to JPD financial reports. Following are the business objectives and related control assessments.

Business Objective	Control Assessment
1. Adherence to documented policies and procedures	Satisfactory
2. Functioning appropriate cash controls	Satisfactory
3. Appropriate and timely posting of manual receipts to JMIS	Satisfactory
4. Timely deposits of collections in accordance with <i>Local Government Code (LGC) 113.022</i>	Satisfactory
5. Accuracy of mail log information and timely posting to JMIS	Satisfactory
6. Treatment of restitution payments in accordance with <i>Family Code (FC) §54.0482</i>	Satisfactory
7. Functioning appropriate mileage reimbursement controls	Satisfactory
8. Functioning appropriate void controls	Satisfactory
9. Documentation and review of fuel card usage controls	Satisfactory



**Juvenile Probation  
For the period of July 2022 to June 2023**



**EXECUTIVE SUMMARY**

10. Adequate non-financial security and operational measures	<b>Satisfactory</b>
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**SCOPE**

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

**METHODOLOGY**

To achieve the audit objectives, we:

- Reviewed policies, procedures, and applicable statutes.
- Performed a surprise cash count in accordance with *LGC 115.0035*
- Tested a sample of manual receipts for appropriate and timely posting.
- Traced and tested a sample of daily deposit slips to the financial accounting system for compliance with *LGC §113.022*.
- Tested a sample of mail logs to determine deposit completeness, accuracy, and timeliness in compliance with *LGC §113.022*.
- Tested a sample of restitution payments for proper disbursement and compliance with *FC §54.0482*.
- Tested a sample of mileage reimbursements to determine accuracy of documentation and proper authorization.
- Tested and reviewed all void transactions in JMIS to verify legitimacy and management verification.
- Tested and reviewed a sample of monthly fuel card statements to ensure proper usage, documentation, and controls.
- Observed current security and operational processes and controls, such as safeguarding of collections.

**RESULTS**

Listed below are controls and findings summaries, with findings listed from highest to lower risk.

Controls Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> <li>• Maintain and follow department policies and procedures (Obj. 1)</li> <li>• Cash handling procedures (Obj. 2)</li> <li>• Manual receipt controls (Obj. 3)</li> <li>• Timely deposit controls (Obj. 4)</li> <li>• Mail log controls (Obj. 5)</li> <li>• Treatment of restitution payments (Obj. 6)</li> <li>• Mileage reimbursement controls (Obj. 7)</li> <li>• Void controls and procedures (Obj. 8)</li> <li>• Fuel card usage controls (Obj. 9)</li> <li>• Non-financial security and operational controls (Obj. 10)</li> </ul>	
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**

JPD met all the objectives of this audit and continues to operate with effective internal controls.