



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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07-08

July 11, 2023

Mr. Brian Stanley
Executive Director
Domestic Relations Office
500 E. San Antonio, Suite LL-108
El Paso, Texas 79901

Dear Mr. Stanley:

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

The audit report is attached. We tested three financial controls and three operating controls with a total of 66 samples. There were no findings noted as a result of the audit procedures. We wish to thank the management and staff of the Law Library 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.

Sincerely,

Edward A. Dion
County Auditor

cc: Ms. Lynn Sanchez, Library Manager
Ms. Betsy Keller, Chief Administrator



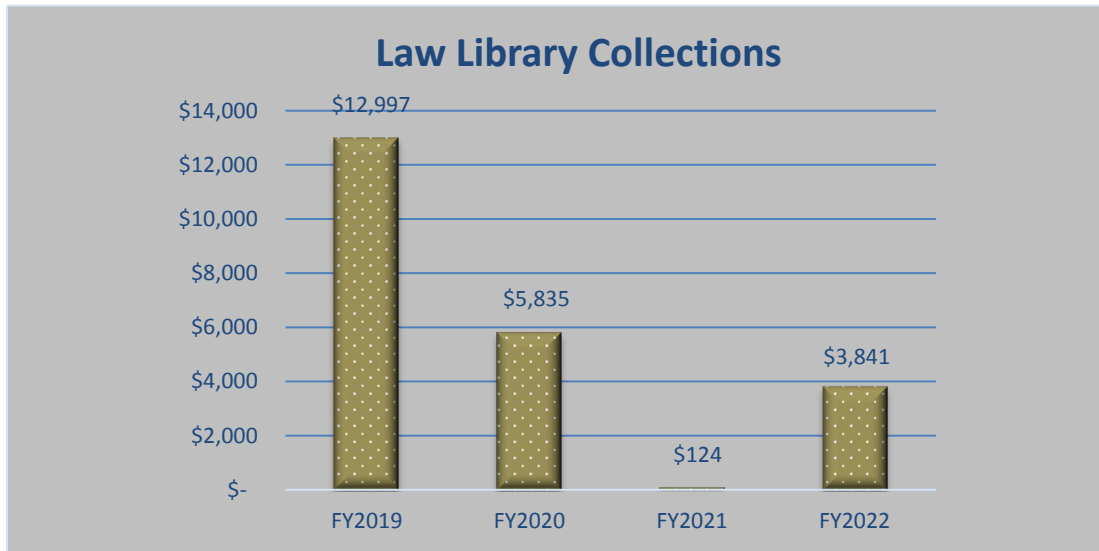
Law Library
For the period of May 2022 to May 2023



EXECUTIVE SUMMARY

BACKGROUND

The County Law Library provides traditional and electronic materials and services to meet the legal research needs of the professional and legal community. Collections include monies received for printer copies, pre-assembled packets, fax and notary services, and the sale of copy cards. There are also three coin-operated copy machines with proceeds deposited weekly. Financial information is recorded in the County's financial system, Enterprise ERP, with Tyler cashiering used to account for weekly collections. Collections for the past four fiscal years are illustrated below. Due to the Covid-19 pandemic, Law Library was closed to the public from March 2020 to June 2021 and has been operating at a limited capacity resulting in decreased collections in FY20, FY21, and FY22.



Source: Enterprise ERP

The audit was performed by Hadi Medina, internal auditor. The scope of the last audit performed was June 2021 to April 2022 and the related audit report was issued June 1, 2022, with no findings.

AUDIT OBJECTIVES

The audit evaluated the adequacy of controls and processes to achieve key business objectives related to the Law Library 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. Accuracy of cash box and credit card deposits	Satisfactory
4. Timely deposits of collections in accordance with <i>Local Government Code (LGC) 113.022</i>	Satisfactory
5. Adequate operational security processes and controls	Satisfactory

SCOPE

The scope of the audit is from June 2021 through April 2022.

METHODOLOGY

To achieve the audit objectives, we:

- Reviewed current policies and procedures over sales, cash box and machine deposits.
- Performed a surprise cash count in accordance with *LGC §115.0035*.
- Tested a sample of credit card transactions and verified them against the value payment daily deposit reports for completeness and accuracy.
- Tested a sample of daily cash box receipts for timely posting in accordance with *LGC §113.022*.



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- Observed and inquired about current operational security processes and controls. The items reviewed were safeguarding of collections and building access for adequacy.

RESULTS

Listed below are controls and finding summaries, with findings listed from highest to lowest risk. There were no findings for this audit and no findings in the prior audit.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> • Maintain and follow department policies and procedures (Obj. 1) • Cash handling procedures (Obj. 2) • Accurate and complete cash and credit card receipts (Obj. 3) • Timely deposit controls (Obj. 4) • Operational security processes and controls (Obj. 5) 	
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

The County Law Library continues to maintain current controls in their operations and have met all five objectives of this audit. Therefore, no recommendations are provided in this report.