



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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12-10

December 12, 2023

The Honorable Hector J. Bernal
Constable Precinct 3
500 E. San Antonio
3rd Floor, Suite 603 B
El Paso, Texas 79901

Dear Constable Bernal:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 3 office to determine if internal controls are adequate to ensure preparation of Constable Precinct 3 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 172 samples. There were no findings noted as a result of the audit procedures. We wish to thank the management and staff of the Constable Precinct 3 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: Mrs. Betsy C. Keller, Chief Administrator
Mr. Raymond Rocha, Constable Administrative Assistant, Precinct 3



**EI PASO COUNTY
CONSTABLE PRECINCT 3
JANUARY 2022 – MAY 2023
EXECUTIVE SUMMARY**

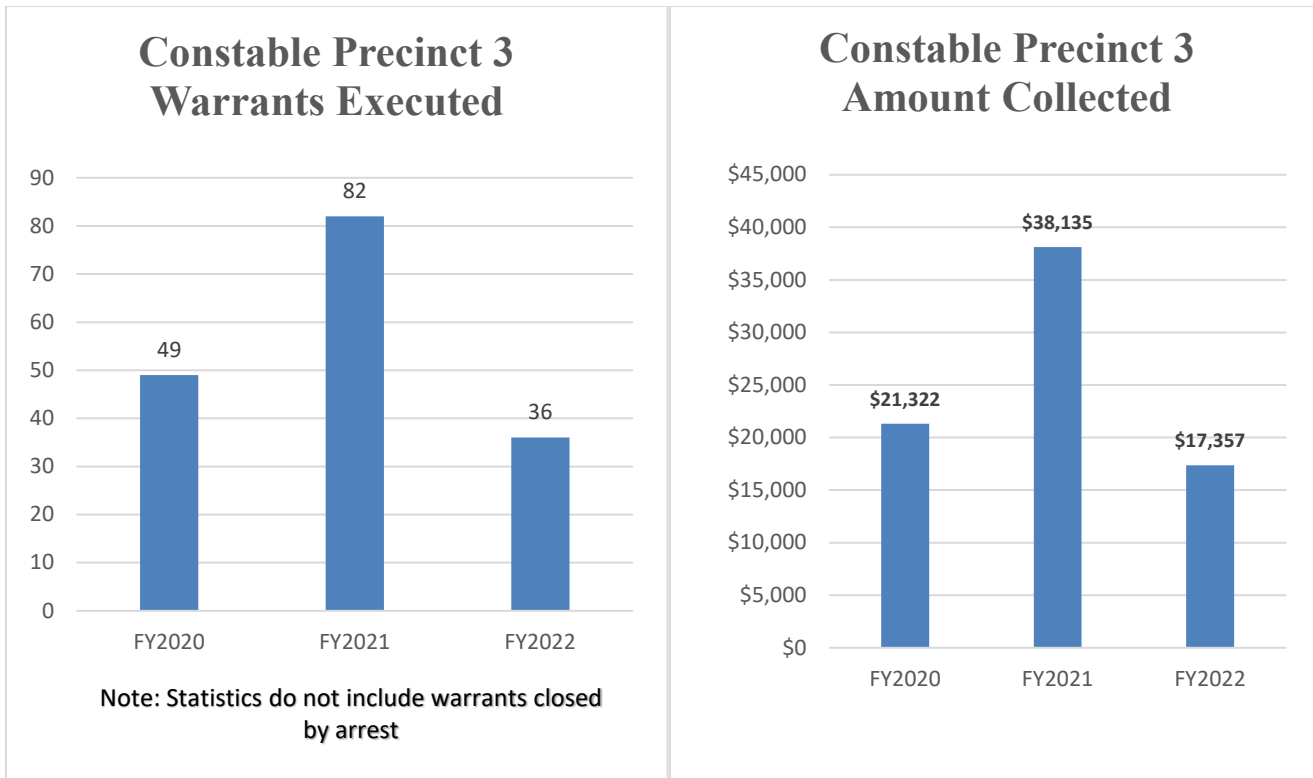


BACKGROUND

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 January 1999. Staff consists of one sergeant, two deputy constables, one temporary deputy constable and one administrative assistant. The audit was performed by James O’Neal, internal auditor manager – senior. The prior audit report was issued December 16, 2021, and had one finding.

FINANCIAL REPORTING

Financial and statistical reports are generated from the Enterprise Justice Reporting System (Odyssey). The following charts represent statistical and financial data for Constable Precinct 3 office. The 56% decrease in executed warrants and 54% decrease in collections is due to an increase in non-financial statutory duties and requirements resulting from a precinct redistricting in 2022. Constable has expressed staffing concerns to Human Resources and Commissioners Court and is currently awaiting current year budgeting information for future guidance.



Source: Enterprise Justice Reporting System (Odyssey)



**EI PASO COUNTY
CONSTABLE PRECINCT 3 AUDIT
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EXECUTIVE SUMMARY**



OBJECTIVES

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 3 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. Compliance with El Paso County Human Resources timekeeping and attendance policies and procedures	Satisfactory
7. Maintenance and review of fuel card usage, documentation and controls	Satisfactory
8. Compliance with weapons proficiency requirements <i>Occupations Code §1701.355</i>	Satisfactory
9. Requested and reviewed most recent signed inventory report submission for proper accountability.	Satisfactory
10. Proper segregation of duties during procurement of supplies and services	Satisfactory

SCOPE

The scope of the audit is January 2022 through May 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 (Odyssey) input.
- Reviewed office manual receipt book log for proper documentation and control review.
- Reviewed employee timecards to ensure proper compliance with El Paso County Human Resources compensatory, administrative, overtime and shift differential timekeeping policies and procedures.
- Tested a sample of monthly fuel card statements to ensure proper usage, documentation and controls.
- Reviewed weapons proficiency records for compliance with *Occupations Code §1701.355*.
- Requested and reviewed most recent signed inventory report submission to ensure assigned County property is properly accounted for.
- Tested a sample of procurement transactions to ensure proper segregation of duties.



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CONSTABLE PRECINCT 3 AUDIT
JANUARY 2022 – MAY 2023
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 the status of prior audit action plans.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> • Established and documented policies and procedures (Obj. 1) • Timely deposit compliance (Obj. 2) • Approved civil fee collection compliance (Obj. 3) • Mailed-in foreign civil fee controls, documentation and timely Odyssey input (Obj. 4) • Manual receipt book log documentation and controls (Obj. 5) • County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 6) • Fuel card usage, documentation, and controls (Obj. 7) • Weapons proficiency requirement compliance (Obj. 8) • Proper segregation of duties during procurement of supplies and services (Obj. 9) 	
Finding Summary	
No findings	

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 3 office met all 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 3
JANUARY 2022 – MAY 2023
FINDINGS AND ACTION PLANS**



Prior Audit Findings Summarized with Current Status

Status

M Closed

- Finding: El Paso County Timekeeping and Attendance Policy Adherence** – Non-adherence to County compensatory time and vacation leave usage policies.
Recommendation: Constable Precinct 3 should communicate the importance of proper timekeeping coding and policy adherence. Further, these policies should be incorporated into the office policies and procedures for future reference and policy compliance.
Action Plan: Constable agrees with recommendation. Constable to issue an interoffice memorandum to all staff members detailing the importance of proper timekeeping usage, coding and policy adherence. Further, the Constable will incorporate the County policies in the Constable's office policies and procedures.