



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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11-44

November 21, 2023

Mr. Timothy Fulton
El Paso County Parks and Recreation Assistant Director
6900 Delta Dr.
El Paso, Texas 79905

Dear Mr. Fulton:

The County Auditor's Internal Audit division performed an audit of the El Paso County Parks and Recreation Aquatics Division for the 2023 summer season to determine if internal controls were adequate to ensure proper preparation of the 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 six financial controls and one operating control with a total of 164 samples. There were no findings noted as a result of the audit procedures. We wish to thank the Parks and Recreation department 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 "Barbara Franco".

Barbara Franco
County Auditor

BP:HM:ya

cc: Mrs. Betsy Keller, Chief Administrator
Mrs. Norma R. Palacios, Public Works Director



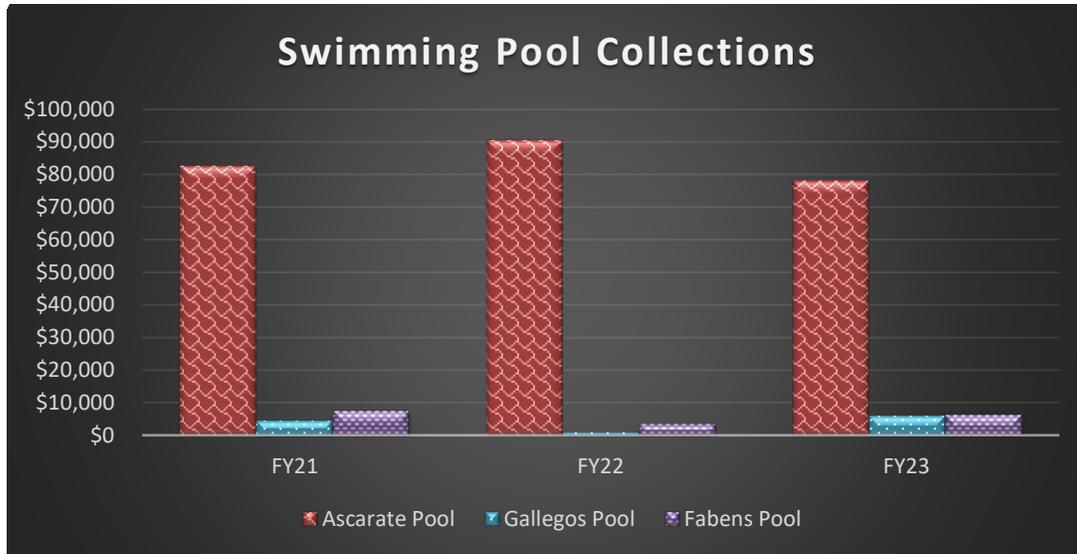
Parks and Recreation Swimming Pools
For the period of April 2023 to September 2023



EXECUTIVE SUMMARY

BACKGROUND

The aquatics division of El Paso County Parks and Recreation Department consists of the Ascarate, Gallegos and Fabens swimming pools. The Ascarate pool is an Olympic size outdoor pool and one of the few pools suitable for competitive swim events in El Paso County. There is also an enclosed picnic area shaded by tents that are available for rental and the Pro-Shop offers a wide range of merchandise and apparel. The other two pools are located in Fabens and Canutillo, Texas. All pools are open from April through September each year and are available to the public as well as for private party rentals. Revenues are from admissions, merchandise and rental fees. Ascarate pool uses RecWare cashiering system to account for collections. The other two locations use a sequential bracelet system and cash box. Collections for 2021, 2022 and 2023 are illustrated below.



Source: MUNIS

The audit was performed by Hadi Medina, internal auditor. The scope of the last audit performed was April 2022 to September 2022 and the related audit report was issued on December 6, 2022, with no findings.

AUDIT OBJECTIVES

The audit evaluated the adequacy of controls and processes to achieve key business objectives related to the swimming pool's 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. Accurate application of the approve fee schedule in RecWare	Satisfactory
4. Timely deposits of collections in accordance with <i>Local Government Code 113.022</i>	Satisfactory
5. Timely posting of tent rentals and swim team practice deposits	Satisfactory
6. Functioning appropriate entry bracelet controls	Satisfactory
7. Timely deposit of pool rental collections and adequate treatment of refunds	Satisfactory

SCOPE

The scope of the audit is April 2023 through September 2023.



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EXECUTIVE SUMMARY

METHODOLOGY

To achieve the audit objectives, we:

- Reviewed policies, procedures and applicable statutes.
- Performed a surprise cash count in accordance with *Local Government Code (LGC) §115.0035*.
- Reviewed all RecWare receipts sampled for accurate application of the latest Parks & Recreation fee schedule approved by Commissioners Court.
- Traced a sample of daily deposit slips to the financial accounting system for compliance with *LGC §113.022*.
- Tested all swim team practices and tent rentals for accuracy and timeliness.
- Reviewed a sample of bracelets for accurate sequential order and accountability.
- Tested all party rental agreements and refunds processed to verify depositing and refunding timeliness and proper supporting documentation.

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 documented policies and procedures (Obj. 1) • Cash handling procedures (Obj. 2) • Revenue receipt controls (Obj. 3) • Timely deposit controls (Obj. 4) • Timely posting controls (Obj. 5) • Entry bracelet controls (Obj. 6) • Processing of refund requests (Obj. 7) 	
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 Aquatics Division met all the audit objectives presented in this report and continue producing complete and accurate financial reports.