



El Paso County
OFFICE OF THE COUNTY AUDITOR

07-11

July 17, 2025

The Honorable Oscar Ugarte
El Paso County Sheriff
3850 Justice Drive
El Paso, Texas 79938

Dear Sheriff Ugarte:

The County Auditor's Internal Audit division in conjunction with the County Purchasing Department performed an audit of the collection and disposal of the El Paso County Sheriff's abandoned evidence property on July 2, 2025, to determine if internal controls are adequate to ensure proper storage and disposal of monetary and physical abandoned evidence.

The audit report is attached. We tested one financial and reviewed six operational controls. There were no findings noted as a result of the audit procedures. We wish to thank the management and staff of the Sheriff's Office and the Purchasing 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,

Michael Lamas for Barbara Parker

Barbara Parker
County Auditor

BP:JO:ya

cc: Ms. Betsy Keller, Chief Administrator
Ms. Jaqueline Pryor, Sheriff Property Evidence Supervisor
Ms. Karen Davidson, Purchasing Agent





EL PASO COUNTY SHERIFF'S DEPARTMENT
ABANDONED EVIDENCE
JULY 2, 2025
EXECUTIVE SUMMARY



BACKGROUND

Abandoned evidence is stored by the El Paso County Sheriff's office for at least six months. After this time period all non-monetary items are either transferred to the El Paso County Purchasing department for in-person auction or to the contracted company, Propertyroom.com, for online auction. Further, all monetary items are transferred to the Auditor's office for deposit into the County's general fund. Transfers and monetary deposits are monitored by an internal auditor and a purchasing agent or other internal auditor to ensure a proper dual control process. All transfers are documented through chain of custody vouchers or through Commissioners Court approved orders. This audit was performed by James O'Neal, internal audit manager – senior. The most recent prior audit report was issued on October 29, 2024, with no reported findings.

AUDIT OBJECTIVES

The audit evaluated the adequacy of controls and processes to achieve key business objectives related to the disposal of abandoned evidence held by the Sheriff's Office. Following are the business objectives, related control assessment and a summary of good and weak controls noted in the audit.

Business Objective	Control Assessment
1. Establish and document current policies and procedures	Satisfactory
2. Appropriate controls during transfer of items from Sheriff's Office to Purchasing department	Satisfactory
3. Functioning appropriate cash controls by Sheriff's Evidence Room staff	Satisfactory
4. Proper securement and storage of monetary items by Sheriff's Evidence Room staff	Satisfactory
5. Proper recording and chain of custody documentation for evidence accepted or transferred by Sheriff's Evidence staff	Satisfactory
6. Proper recording and transfer of monetary items to the Auditor's office	Satisfactory
7. Proper disposal of unusable items and storage of auction ready items by purchasing agents	Satisfactory

SCOPE

The scope of the audit includes abandoned evidence stored by El Paso County Sheriff's Office submitted for transfer approval by Commissioners Court on June 30, 2025, with items being physically transferred to the County Purchasing and County Auditor departments on July 2, 2025.

METHODOLOGY

To achieve the audit objectives, we:

- Requested and reviewed current policies and procedures.
- Accompanied the purchasing agent to the Sheriff's evidence warehouse to collect abandoned evidence and property.
- Verified all monetary and non-monetary items with inventory listing submitted by Sheriff's evidence clerk.
- Tested a sample of case numbers to ensure proper chain of custody documentation for monetary and non-monetary items accepted and/or transferred by Sheriff's Evidence department staff.
- Transported all non-monetary items to Purchasing warehouse for auctions to be held at a later date.
- Verified personal property such as clothing, pierced jewelry, and items of no value were disposed of. Any items collected containing sensitive information (social security numbers, driver's license numbers, dates of birth, etc.) were shredded.
- Separated and delivered monetary items to the bank via a purchasing agent and an internal auditor or two internal auditors.



**EL PASO COUNTY SHERIFF'S DEPARTMENT
ABANDONED EVIDENCE
JULY 2, 2025
EXECUTIVE SUMMARY**



Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none">• Adequate and up-to-date policies and procedures (Obj. 1)• Transfer signatures acquired from all departments during transfer of property. (Obj. 2)• Functioning appropriate cash controls (Obj. 3)• Adherence to Sheriff's Evidence Room securement and storage policies and procedures (Obj. 4)• Documentation showing proper chain of custody for evidence items accepted by departmental staff (Obj. 5)• Transfer of monetary items to County Auditor's Office (Obj. 6)• Disposal of unusable items and storage of auction ready items by the Purchasing department. (Obj. 7)	
Findings Summary	
1. No findings	

RESULTS

On July 2, 2025, the El Paso County Sheriff's abandoned evidence was turned over to the Purchasing department and this office for disposal. The abandoned evidence resulted in a total monetary collection of \$4,868.37. An overage of \$2.81 cents was noted.

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 Sheriff's Office Evidence and Property Division continues to implement improvements in their operations and have met all the objectives of this audit.