



El Paso County
OFFICE OF THE COUNTY AUDITOR

09-11

September 17, 2025

The Honorable Francisco Almada
Constable Precinct 1
424 Executive Center, Suite 100
El Paso, Texas 79902

Dear Constable Almada:

The County Auditor's Internal Audit division conducted an audit of the El Paso County Constable Precinct 1 office to determine if internal controls are adequate to ensure preparation of Constable 1 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 controls and four financial controls using 166 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 1 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

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cc: Ms. Betsy C. Keller, Chief Administrator





EL PASO COUNTY CONSTABLE PRECINCT 1 AUDIT JANUARY 2025 – JULY 2025



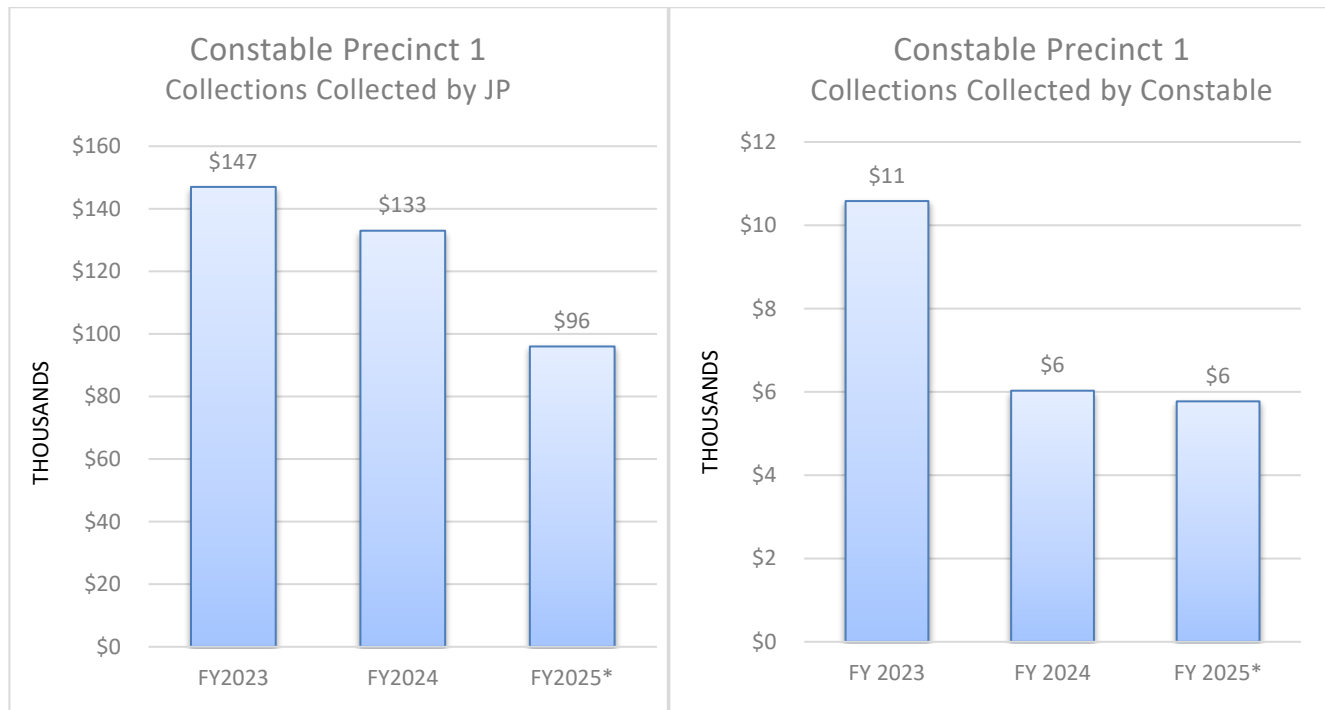
EXECUTIVE SUMMARY

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 (JP). The current Constable has been in office since January 2025, replacing the previous Constable whose term ended in December 2024, after being elected to County Sheriff. Staff consists of one sergeant, five deputy constables, and two administrative assistants. The audit was performed by James O'Neal, internal auditor manager – senior. The prior audit report was issued February 19, 2025, and had no findings.

FINANCIAL REPORTING

Financial reports are generated from the Enterprise Justice System. The following charts represent financial data for the Constable Precinct 1 office. The first financial chart shows collections of services performed by Constable's office collected at a Justice of the Peace office. The second financial chart shows the actual collections of warrant and foreign civil processing fees collected by the Constable's office.



Source: Enterprise Justice System

*Data reported up to July 2025

OBJECTIVES

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 1 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



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Business Objective	Control Assessment
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 and approvals during procurement of supplies and services	Satisfactory

SCOPE

The scope of the audit is January 2025 through July 2025.

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 (Enterprise Justice) input.
- Reviewed office manual receipt book log for proper documentation and control review.
- Reviewed UKG Workforce Central employee timekeeping reports to ensure proper compliance with El Paso County Human Resources compensatory, administrative, 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 and department head or elected official approval.

RESULTS

Listed below are control and finding summaries, with findings listed from highest to lowest risk (if applicable). Please see the *Findings and Action Plans* section of this report for related details and management action plans (if applicable) as well as 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 Enterprise Justice 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 accountability of assigned County property (Obj. 9)• Proper segregation of duties and approvals during procurement process (Obj. 10)	



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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 1 office met all ten objectives of this audit.

