



El Paso County
OFFICE OF THE COUNTY AUDITOR

08-16

August 26, 2025

The Honorable Danny Zamora
Constable Precinct 2
4641 Cohen, Suite A
El Paso, Texas 79924

Dear Constable Zamora:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 2 office to determine if internal controls are adequate to ensure preparation of Constable Precinct 2 financial reports. Policies, procedures and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested five operational and four financial controls with a total of 61 samples. There were three findings noted as a result of the audit procedures, with one being a repeat finding. We wish to thank the management and staff of the Constable Precinct 2 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: Ms. Betsy C. Keller, Chief Administrator





EL PASO COUNTY CONSTABLE PRECINCT 2

MAY 2024 – APRIL 2025

EXECUTIVE SUMMARY

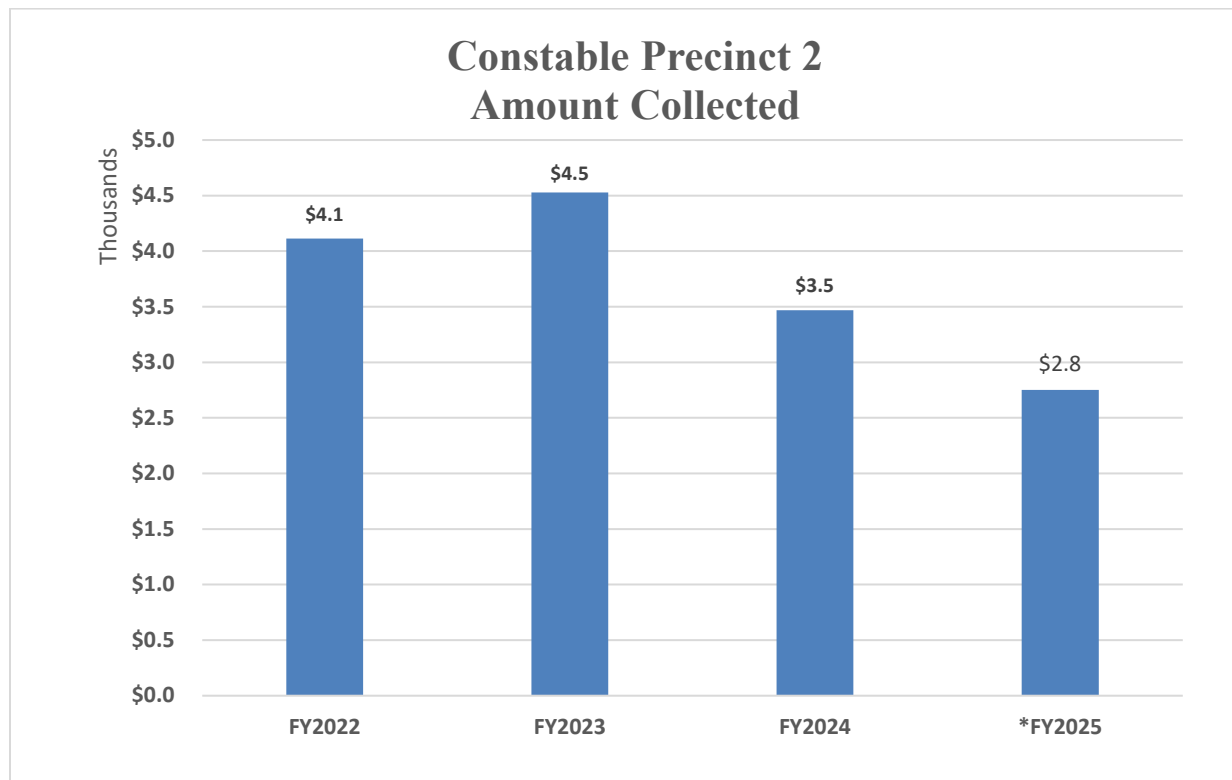


BACKGROUND

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. The current Constable has been in office since January 2021. Staff consists of one sergeant, two deputy constables and one administrative clerk. The audit was performed by Letty Dominguez, internal auditor certified I, and Kim Acosta, internal auditor certified I. The most recent audit report was issued in March 2024, with one finding noted.

FINANCIAL REPORTING

Financial and statistical reports are generated from the Enterprise Justice System and internal reporting from the County Auditor's Office. The following chart represents statistical and financial data for Constable Precinct 2 office. Collections fluctuate depending on the type and number of local and out of town writs. One warrant was executed in fiscal year 2022 and no warrants have been executed since then. Financial information related to collections is presented below.



Source: Enterprise Justice System.

*Data reflects up to FY25 YTD April.

OBJECTIVES

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 2 office. The 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 Local Government Code (LGC) §113.022	Satisfactory
3. Compliance with Commissioners Court approved civil collection fees; LGC §118.131	Satisfactory



EI PASO COUNTY CONSTABLE PRECINCT 2
MAY 2024 – APRIL 2025
EXECUTIVE SUMMARY



Business Objective	Control Assessment
4. Maintenance and review of foreign civil service payment documentation and controls	Satisfactory
5. Maintenance of manual receipt book log documentation and controls	Satisfactory
6. Maintenance and review of fuel card usage, documentation and controls	Needs Improvement
7. Compliance with El Paso County Human Resources timekeeping and attendance policies and procedures	Needs Improvement
8. Proper segregation of duties during procurement of supplies and services	Needs Improvement
9. Compliance with weapons proficiency requirements; <i>Occupations Code §1701.355</i>	Satisfactory
10. Maintenance and review of annual inventory records	Satisfactory

SCOPE

The scope of the audit is May 2024 through April 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 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 System) input.
- Requested office manual receipt book log for proper documentation and control review.
- Tested a sample of monthly fuel card statements to ensure proper usage, documentation and controls.
- Reviewed employee timecards to ensure proper compliance with El Paso County Human Resources compensatory, administrative and shift differential timekeeping policies and procedures.
- Tested a sample of procurement transactions to ensure proper segregation of duties.
- Reviewed weapons proficiency records for compliance with *Occupations Code §1701.355*.
- Reviewed annual inventory records for completeness

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 related details and management action plans, 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 of key clerical 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) • Weapons proficiency requirements compliance (Obj. 9) • Annual inventory review (Obj. 10) 	<ul style="list-style-type: none"> • County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 7) • Proper segregation of duties during procurement of supplies and services (Obj. 8) • Fuel card usage, documentation, and controls (Obj. 6)
Finding Summary	
<ol style="list-style-type: none"> 1. Non-compliance with County Human Resource timekeeping policies and procedures. (repeat finding) 2. Non-compliance with proper segregation of duties during procurement 3. Improper fuel card usage, documentation, and controls 	



EI PASO COUNTY CONSTABLE PRECINCT 2
MAY 2024 – APRIL 2025
EXECUTIVE SUMMARY



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 2 office met seven of the ten 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 2
MAY 2024 – APRIL 2025
FINDINGS AND ACTION PLANS**



Prior Audit Findings Summarized with Current Status

Status

H Open

**See current
finding # 1**

1. **Finding:** *El Paso County Human Resource Timekeeping and Attendance Policy Adherence* – Non-compliance with El Paso County Human Resource timekeeping and attendance policies.

Recommendation: Constable Precinct 2 should communicate the importance of policy compliance. To avoid policy non-compliance, employees should work with the Constable in exhausting compensatory balances by fiscal year end or obtain written approval granting the policy designated 90-day extension. Further, although casually referenced in the Constable policies and procedures, actual copies of the County policies should be incorporated into the office policies and procedures for easy access and reference.

Action Plan: Constable agrees with recommendation. Constable staff is working on proper policy compliance and usage of compensatory time. Further, Constable will reference time keeping policies in the current office policies and procedures.

Status: *Unresolved*. Policies and procedures have been updated.



EL PASO COUNTY CONSTABLE PRECINCT 2
MAY 2024 – APRIL 2025
FINDINGS AND ACTION PLANS



Current Audit Findings & Action Plans

Finding #1			Risk Level H
<p><u>El Paso County Human Resource Timekeeping and Attendance Policy non-compliance</u> – A sample of timecard records for the audit scope for all five employees was tested and the following was noted:</p> <ul style="list-style-type: none">As of the fiscal year ending September 30, 2024, four out of the five employees (80%) had compensatory balances transferred from one fiscal year to another without written department head approval. Per County policy, compensatory time accrued must be taken within the same fiscal year it was earned, unless otherwise approved in writing by the department head which would grant the employee a 90-day extension.Out of nine incidents of vacation leave sampled and tested, three (33%) had instances in which vacation leave was used before compensatory time. County Human Resource policy states compensatory time must be used prior to the use of vacation leave. <p>Adherence to the County Human Resources timekeeping and attendance policies will ensure proper time allocation, appropriate employee compensation, policy adherence and reduced risk of fraud and possible wage-hour liability for the County. This is a repeat finding.</p>			
Recommendation			
<p>As previously recommended, Constable Precinct 2 should communicate the importance of policy compliance. To avoid policy non-compliance, employees should work with the Constable to exhaust compensatory balances by fiscal year end or obtain written approval granting the policy designated 90-day extension. Further, Constable should ensure compensatory time is used prior to the use of vacation leave. This review should be done during the timecard approval process and relevant policies and procedures should be followed.</p>			
Action Plan			
Person Responsible	Constable, Precinct 2	Estimated Completion Date	8/7/25
<p>Employees were informed of the order time off needs to be taken, with compensation time first, followed by vacation time. All employees were also advised that compensation time must be depleted by the end of the fiscal year that the compensation time was earned as stated in the policies and procedures.</p>			



EL PASO COUNTY CONSTABLE PRECINCT 2
MAY 2024 – APRIL 2025
FINDINGS AND ACTION PLANS



Finding #2			Risk Level H
<u>Segregation of Duties during Procurement Process</u> – 16 sampled purchase orders issued during the audit scope were tested to ensure proper segregation of duties during the procurement process. 15 of the 16 (94%) purchase orders indicate the same individual as both the authorizing and receiving agent of procured items. Only 44% of the invoices tested had approved packing slips. It is best practice to have proper segregation of duties when authorizing, recording, and accepting all procured items. Improper segregation of duties may lead to an increased risk of fraud, theft, or misuse of County funds and property.			
Recommendation			
Constable Precinct 2 should communicate the importance of proper procedures for segregation of duties. The administrative assistant should be trained on the ERP application to ensure proper segregation of duties during the procurement process. Further, if staffing does not allow for segregation of duties, written approval and signature should be obtained from Constable management and attached to the receiving record in ERP enterprise. Further, this should be documented in the office policies and procedures to ensure proper reference for current and future departmental staff.			
Action Plan			
Person Responsible	Constable, Precinct 2	Estimated Completion Date	8/15/25
Management concurs with the recommendation. All invoices will be signed by a different person that did not create the requisition for a service or item. Sgt. Pascale and Guadalupe Osorno had training scheduled with Auditors on 8/15/25 to gain access to and learn the RQ approving workflow process.			

Finding #3			Risk Level H
<p><u>Departmental Fuel Cards</u> – In a sample of two monthly fuel card statements containing a total of 47 transactions, two of the 47 transactions (4%) had inconsistent odometer readings. Fueling requires odometer readings and fuel card pin numbers be entered to begin the fueling process. Eight of the 47 transactions (17%) had inconsistent MPG readings. Lastly, one of five vehicles in the sampled statement had an inconsistent odometer and MPG reading. The vehicle had two different odometer readings recorded, and the statement showed that it was fueled seven times during the month. Inconsistent or incorrect information entry could lead to possible fraud, misuse, or loss of County funds. Further, the lack of correct data entry could lead to incorrect or misleading departmental fuel consumption statistics.</p>			
<p>Recommendation</p> <p>Constable Precinct 2 should communicate the importance of policy compliance. To avoid policy non-compliance, employees should be trained in and understand the importance of proper use and documentation of fuel card usage. Further, Constable 2 should have a proper review and approval process to prevent inaccuracies from occurring. There are no official documented policies and procedures regarding the use of fuel cards.</p>			
<p>Action Plan</p>			
Person Responsible	Constable, Precinct 2	Estimated Completion Date	8/7/25
<p>Management concurs with the recommendation. Sgt. Pascale has discussed with the deputies the importance of triple checking the mileage they input when pumping gas and will also be reviewing the gas card statements periodically to ensure accuracy and compliance.</p>			