



El Paso County
OFFICE OF THE COUNTY AUDITOR

08-13

August 20, 2025

The Honorable Javier Garcia
Constable Precinct 6
190 N. San Elizario Rd.
P.O. Box 661
Clint, Texas 79836

Dear Constable Garcia:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 6 office to determine if internal controls are adequate to ensure preparation of Constable 6 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 243 samples. There were three findings noted as a result of the audit procedures. We wish to thank the management and staff of the Constable Precinct 6 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,

A handwritten signature in blue ink that reads "Barbara Parker".

Barbara Parker
County Auditor

BP:JO:ya

cc: Ms. Betsy C. Keller, County Chief Administrator





**EI PASO COUNTY
CONSTABLE PRECINCT 6 AUDIT
MAY 2024 – MAY 2025
EXECUTIVE SUMMARY**

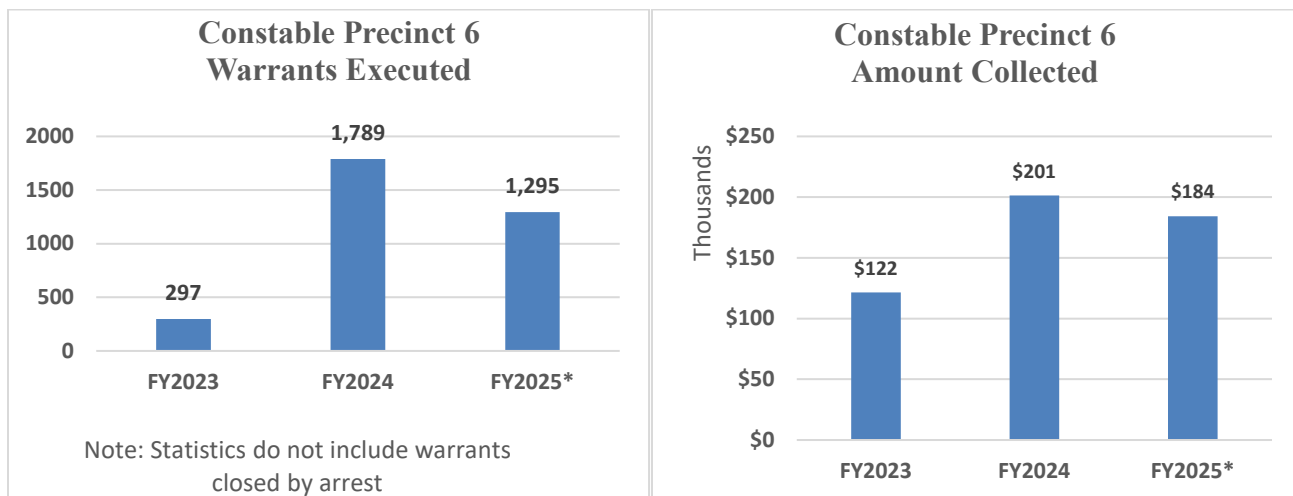


BACKGROUND

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 September 2012. Staff consists of one sergeant, seven deputy constables and two administrative assistants. The audit was performed by James O'Neal, internal auditor manager – senior. The most recent prior audit report was issued on September 4, 2024, with one finding, which was resolved.

FINANCIAL REPORTING

Financial and statistical reports are generated from the Courts and Justice Management System (Enterprise Justice) and internal reporting from the County Auditor's Office. The following charts represent statistical and financial data for Constable Precinct 6 office.



Source: Enterprise Justice System

*Information up to May 2025

OBJECTIVES

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 6 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>	Needs Improvement
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. 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	Satisfactory
8. Compliance with weapons proficiency requirements <i>Occupations Code §1701.355</i>	Satisfactory
9. Proper segregation of duties and approvals during departmental procurement process.	Needs Improvement
10. Compliance with inventory submission and approval requirements: <i>LGC §262.011</i>	Satisfactory



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SCOPE

The scope of the audit is May 2024 through May 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.
- 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, overtime, and shift differential timekeeping policies and procedures.
- Reviewed weapons proficiency records for compliance with *Occupations Code §1701.355*.
- Tested a sample of procurement transactions to ensure proper segregation of duties and department head or elected official approval.
- Reviewed most recent inventory submission for compliance with *LGC §262.011*.

RESULTS

Listed below are control and finding summaries, with findings summarized from highest to lowest risk. Please see the *Detail Findings and Action Plans* section of this report for related details and management action plans and the status of the prior audit findings.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none">• Documented policies and procedures (Obj. 1)• Timely deposit compliance (Obj. 2)• Mailed-in foreign civil service payment timely input into Enterprise Justice system (Obj. 4)• Manual receipt book log documentation and controls (Obj. 5)• County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 7)• Compliance with weapons proficiency requirements (Obj. 8)• Inventory compliance with <i>LGC § 262.011</i> (Obj. 10)	<ul style="list-style-type: none">• Non-compliance approved civil fee collection (Obj. 3)• Fuel card documentation and usage (Obj. 6)• Proper segregation of duties and approvals during procurement process (Obj. 9)
Finding Summary	
<ol style="list-style-type: none">1. Incorrect civil fee assessment and collection2. Inconsistent fuel card usage and documentation3. Improper segregation of duties during procurement process	

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.



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CONCLUSION

The El Paso County Constable Precinct 6 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 6
MAY 2024 – MAY 2025
FINDINGS AND ACTION PLANS



Prior Audit Findings Summarized with Current Status

Closed 

Finding: Timecard records for the audit scope for all nine current employees were reviewed. On February 9, 2021, Constable updated office policies and procedures with a directive to all personnel explaining the use of compensatory time before vacation time. Although improved, out of 27 pay codes sampled and tested, three (11%) still had instances in which vacation leave was used before compensatory time. County Human Resource policy and office directive both state compensatory time must be used prior to the use of vacation leave and a full 40-hours must be worked before any excess time is considered compensatory time.

Further, out of the nine employees tested, five (56%) still had compensatory balances at the end of fiscal year 2023. County policy states compensatory time accrued must be taken within the same fiscal year it was earned, unless a ninety (90) day extension is granted in writing by the department head or elected official. Written extension approval was not provided.

Proper coding and adherence to County Human Resources timekeeping and attendance policies will aid in proper time allocation, proper employee compensation, policy adherence and reduced risk of fraud and possible wage-hour liability for the County. Although a directive was issued to all Constable staff, this remains an on-going issue and a repeat finding.

Recommendation: As previously recommended, Constable Precinct 6 should communicate the importance of proper timekeeping coding and policy adherence. Constable, and any authorized timecard approvers, should also increase awareness of possible policy violations while reviewing and before approving staff timecards. Further, the Constable should enforce any current directives referencing this on-going issue to ensure compliance.

Action: Constable agrees with recommendation. Constable and staff to develop an employee compensatory time log showing all compensatory time balances. This log will be updated weekly and shall be referenced whenever vacation time is requested to ensure compensatory time is used before approving vacation usage. Further, this log will be reviewed monthly to affirm all compensatory time is used by end of the fiscal year per County policy.



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Current Audit Findings & Action Plans

Finding #1			Risk Level H
<p><u>Civil Fee Collections</u> – Every calendar year, the El Paso County Commissioners Court, in accordance with the provisions of <i>Texas Local Government Code, Sub Chapter F, Section 118.131</i>, set and approve civil processing and other fees to be charged by the offices of the Sheriff and Constables. These fees are to be effective January 1st of the corresponding year. In a sample of four civil collections, two (50%) fees were incorrectly assessed resulting in a collection shortage of \$60.</p> <p>After further questioning and research, it was determined the incorrect fee schedule was used in assessing the civil services provided. Improper assessment and collection of civil fees could lead to statutory non-compliance and possible theft, fraud, or misuse of funds.</p>			
Recommendation			
Constable Precinct 6 should ensure updated and current fee schedules are used when assessing and collecting all fees. Further, at the beginning of each calendar year, copies of the updated fee schedule should be presented to all staff members and receipt of said fee schedule should be documented.			
Action Plan			
Person Responsible	Constable, Precinct 6	Estimated Completion Date	Upon approval of new yearly fee schedule
Constable agrees with recommendation. Constable had not updated administrative staff to new approved fees and staff assessed and collected the incorrect amount. Constable agrees to inform staff of new fee schedules once approved by Commissioners Court.			

Finding #2			Risk Level H
<p><u>Departmental Fuel Cards</u> – In a sample of three monthly fuel card statements, containing a total of 143 transactions, six of the 143 transactions (4%) had inconsistent odometer readings or unacceptable time frames between fuel purchases. Fueling requires odometer readings and fuel card pin numbers be entered to begin the fueling process. Inconsistent or incorrect information entry and unacceptable fueling time frames 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>			
Recommendation			
Constable Precinct 6 should communicate the importance of proper fuel card usage and documentation to staff fueling vehicles. Odometer readings per vehicle assigned fuel cards should be consistent without deviation and a proper time allotment between fuel purchases should be consistent and reasonable. Further, this should be documented in the office policies and procedures to ensure proper acknowledgement by current and future departmental staff.			
Action Plan			
Person Responsible	Constable, Precinct 6	Estimated Completion Date	Immediately
Constable accepts responsibility for inconsistent odometer readings and plans to inform staff of the importance of proper fuel card usage and documentation. However, Constable addressed issues with improper time frames between fuel purchases as an issue with certain fueling pumps and fueling stations. Some fueling stations run too slow and transactions must be canceled and restarted for proper fueling speed to be obtained. This was later			



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confirmed by County Fleet Services Manager, Mr. Hopeton Staple. Regarding a remedy for the situation, Mr. Staple stated the County will be moving forward with a new fuel provider by the beginning of the new fiscal year and no action would be taken.

Finding #3

Risk Level M

Segregation of Duties during Procurement Process – A sample of four out of 21 (20%) closed purchase orders issued during the audit scope were tested to ensure proper segregation of duties during the procurement process. Three out of the four (75%) purchase orders tested showed the same individual as both the authorizing and receipting agent of procured items. 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 or misuse of County funds and property.

Recommendation

Constable Precinct 6 should counsel staff on the importance of proper segregation of duties procedures during the procurement process. 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 6

Estimated Completion Date

Immediately

Constable agrees with recommendation. Constable will begin issuing a two-step approval method by administrative staff for all procurements beginning immediately.