



El Paso County
OFFICE OF THE COUNTY AUDITOR

09-03

September 5, 2025

The Honorable R. Angela Sommers
Constable Precinct 7
435 E. Vinton Rd.
Drawer 4
Anthony, Texas 79821

Dear Constable Sommers:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 7 office to determine if internal controls are adequate to ensure preparation of Constable 7 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 78 samples. There was one finding noted as a result of the audit procedures, a repeat finding. We wish to thank the management and staff of the Constable Precinct 7 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:LD:miu

cc: Ms. Betsy C. Keller, Chief Administrator





**EI PASO COUNTY
CONSTABLE PRECINCT 7 AUDIT
MAY 2024 – APRIL 2025
EXECUTIVE SUMMARY**

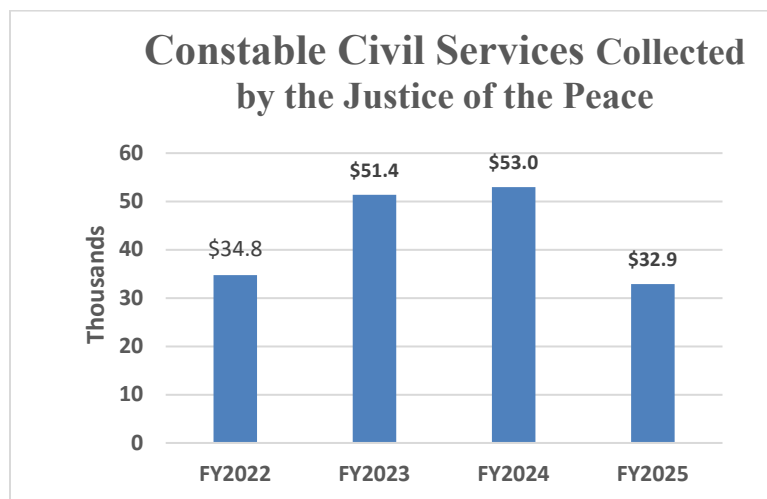
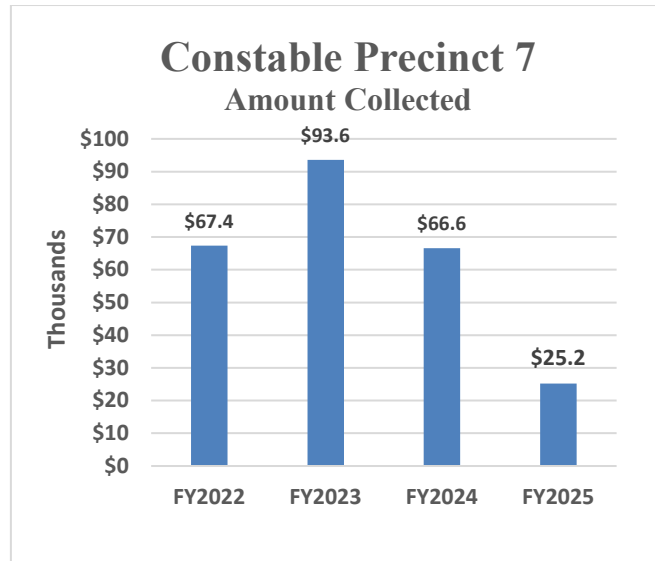
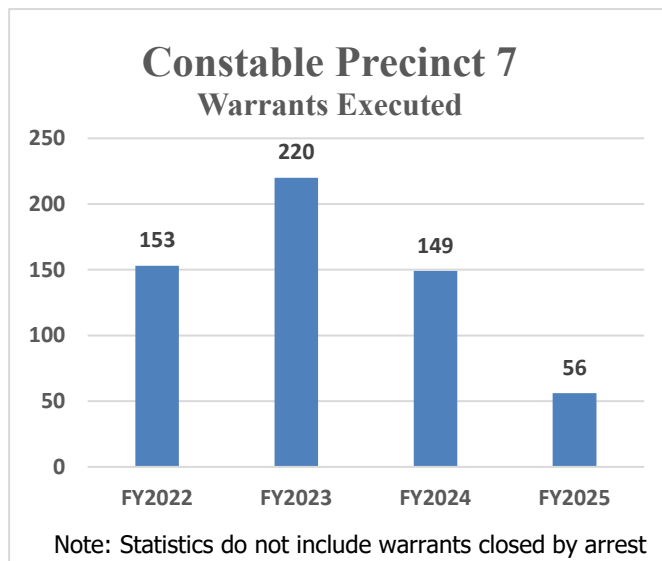


BACKGROUND

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 required by law to be present, or ensure one of their Deputy Constables are present, during hearings held by the Justice of the Peace. The current Constable has been in office since January 2009. Staff consists of one sergeant, two deputy constables and one administrative assistant. The audit was performed by Letty Dominguez, internal auditor certified I. The most recent prior audit report was issued on October 17, 2024, and had two findings.

FINANCIAL REPORTING

Financial and statistical reports are generated from the Courts and Justice Management System (Enterprise Justice). The following charts represent statistical and financial data for the office of Constable Precinct 7. There is a 48% decrease in both collections and warrants executed between fiscal years 2023 and 2024. The number of collection attempts in FY25 has more than doubled compared to FY24; however, these efforts have not resulted in successful payment collection.



Sources: Enterprise Justice Reports. FY25 data reflects YTD to April.



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OBJECTIVES

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 7 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 <i>Local Government Code (LGC) §113.022</i>	Satisfactory
3. Compliance with Commissioner's 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
6. Maintenance and review of fuel card usage, documentation, and controls	Satisfactory
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	Satisfactory
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 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, 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 *Findings and Action Plans* section of this report for related details and management action plans.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none">• Documented policies and procedures (Obj. 1)• Timely deposit compliance (Obj. 2)• Approved civil fee collection compliance (Obj. 3)• Mailed-in foreign civil service payment timely input into Odyssey system (Obj. 4)• Manual receipt book log documentation and controls (Obj. 5)	<ul style="list-style-type: none">• County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 7)



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Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none">Fuel Card documentation and usage (Obj. 6)Proper segregation of duties during procurement process (Obj. 8)Compliance with weapons proficiency requirements (Obj. 9)Annual inventory review (Obj. 10)	
Finding Summary	
1. Non-compliance with County Human Resource timekeeping policies and procedures	

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 7 office met nine 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.



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FINDINGS AND ACTION PLANS**



Prior Audit Findings Summarized with Current Status

Closed (M)

1. **Finding:** Eight percent of fuel card transactions sampled had inconsistent odometer readings
Recommendation: Constable Precinct 7 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. Further, this should be documented in the office policies and procedures to ensure proper acknowledgement by department staff.
Action Plan: Constable agrees with recommendation and will begin reviewing the fuel card billing statements more closely to catch any inconsistencies dealing with odometer readings or fuel consumption. Further, Constable will relay and discuss these inconsistencies and the importance of proper odometer reading input during the fueling process with all deputies.
Status: *Resolved*

Open (M)
**See Current
Finding #1**

2. **Finding:** A sample of eight vacation pay codes sampled (20%) had instances in which vacation leave was used before accumulated compensatory time.
Recommendation: Constable Precinct 7 should ensure proper timekeeping coding and policy adherence. Further, these policies should be incorporated into the office policies and procedures for future reference and policy compliance.
Action Plan: Constable acknowledges finding. However, the use of vacation time over compensatory time was due to staff members risking the loss of accumulated vacation time. Constable agrees to reference County policy in communicating importance of proper vacation and compensatory time usage.
Status: *Unresolved*



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FINDINGS AND ACTION PLANS**



Current Audit Findings & Action Plans

Finding #1		Risk Level M	
<u>El Paso County Human Resource Timekeeping and Attendance Policy Adherence</u> – Timecard records for the audit scope for all four current employees were reviewed; the following was noted:			
<ul style="list-style-type: none">• A random sample of six of 30 (20%) vacation pays, consisting of three employees, was tested to ensure Human Resource compensatory usage policy adherence. Four pay codes sampled (67%) had instances in which vacation leave was used before accumulated compensatory time.• Four of five employees had a remaining compensatory balance at the end of the fiscal year without documented elected official approval. County Human Resource policy states compensatory time must be used prior to the use of vacation leave and all compensatory time must be exhausted within the same fiscal year unless a 90-day extension into the new fiscal year is approved and granted by department head or elected official.			
Proper coding and adherence to County Human Resources timekeeping and attendance policies will ensure proper time allocation, proper employee compensation, and reduced risk of fraud and possible wage-hour liability for the County. Although this is a repeat finding, there was an improvement in the usage of compensatory time.			
Recommendation			
Constable Precinct 7 should ensure proper timekeeping, coding and policy adherence. Further, these policies should be incorporated into the office policies and procedures for future reference and policy compliance.			
Action Plan			
Person Responsible	Constable, Precinct 7	Estimated Completion Date	8/21/25
Constable acknowledges finding. However, the use of vacation time over compensatory time was due to staff members risking the loss of accumulated vacation time. Constable agrees to reference County policy in communicating importance of proper vacation and compensatory time usage			