



**El Paso County**  
**OFFICE OF THE COUNTY AUDITOR**

06-04

June 6, 2025

Ms. Donna Teague  
Director of Financial Operations  
320 S. Campbell Street, Suite 140  
El Paso, Texas 79901

Dear Mr. Teague:

The County Auditor's Internal Audit division performed an audit of the Oaths of Office records compliance to determine if internal controls are adequate to ensure signed oaths of office are appropriately filed as mandated by the *Texas Local Government Code, 154.043(b)* and *Article XVI of the Texas Constitution*. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested five operating controls with a total of 78 samples. There was a finding noted as a result of the audit procedures. We wish to thank the management and staff of County Auditor Payroll Division, County Human Resources Department, and County Clerk's 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 department, as defined by AICPA professional standards. However, our audit was performed with objectivity and due professional care.

Respectfully,

Barbara Parker  
County Auditor

BP:HM:ya

cc: The Honorable Anna Perez, Local Administrative District Judge  
Mrs. Betsy Keller, County Administrator  
Mrs. Delia Briones, County Clerk  
Mr. Sam Trujillo, Interim Chief Human Resources Officer  
Mr. Michael Lamas, County Auditor First Assistant  
Mr. Nick McCarthy, Audit Manager, Payroll & Benefits Reporting Audit





# County Clerk's Office Oaths of Office Record Oaths of Office Administered as of January 2025



## EXECUTIVE SUMMARY

### BACKGROUND

*Local Government Code §154.043 (b)* states that a payment cannot be made from a salary fund to an employee before an oath of office, if applicable, has been filed with the county clerk and county auditor. *Article XVI* of the *Texas Constitution* mandates that all elected and appointed officials should take the official oath of office before the performance of their duties. Renewal of the oath of office must be made every time an officer is re-elected or re-appointed as well as any designated personnel required to take the oath when the official starts a new term. As indicated in *Texas Government Code §601.008*, failure to comply with an oath of office by an official that has the power to exercise jurisdiction can lead to avoidance of the official's jurisdictional actions. To ensure compliance with *Local Government Code 154.043*, the County Auditor's Office uses TrackNet to verify filing of oaths of office with the County Clerk's Office for applicable employees before making payment from a salary fund to such employees.

The audit was performed by Hadi Medina, internal auditor. The scope of the last audit performed was as of January 2023 and the report was issued on April 11, 2023.

### AUDIT OBJECTIVES

The audit evaluated the adequacy of controls and processes to achieve key business objectives related to the County's compliance with employee's oath of office requirements. Following are the business objectives and related control assessments.

Business Objective	Control Assessment
1. Adherence to documented policies and procedures	Needs Improvement
2. Compliance with oath requirements of the <i>Article XVI of the Texas Constitution</i> .	Satisfactory
3. Compliance with oath requirements of the <i>Local Government Code (LGC) §154.043 (b)</i>	Needs Improvement
4. Compliance with oath requirements of the <i>Government Code (GC) §53.008</i>	Needs Improvement
5. Compliance with oath requirements of the <i>GC §52.045</i>	Needs Improvement

### SCOPE

The scope of the audit reflects oaths administered as of January 2025.

### METHODOLOGY

To achieve the audit objectives, we:

- Reviewed policies, procedures, and applicable statutes.
- Conducted interviews with County Clerk's Administrative Manager, Payroll & Benefits Reporting Audit division (Payroll) personnel, the Council of Judges Office Manager, and Human Resources (HR) personnel to determine current processes and controls related to oath of office filing records.
- Tested a sample of currently employed County elected/appointed officials' oaths of office to determine compliance with *LGC §154.043 (b)* and *Article XVI of the Texas Constitution*.
- Tested all newly elected County officials' oaths of office to determine compliance with *LGC §154.043 (b)* and *Article XVI of the Texas Constitution*.
- Tested a sample of currently employed County Bailiff officials' oaths of office to determine compliance with *GC §54.008*.
- Tested a sample of currently employed County Court Reporter officials' oaths of office to determine compliance with *GC §52.045*.

### RESULTS

Listed below are controls and findings summaries, with findings listed from highest to lower risk. Please see the *Findings and Action Plans* section of this report for details and management action plans for the current findings.



County Clerk's Office Oaths of Office Record  
Oaths of Office Administered as of January 2025



EXECUTIVE SUMMARY

Controls Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"><li>Newly elected/appointed oath of office controls (Obj. 2)</li></ul>	<ul style="list-style-type: none"><li>Maintain and follow department policies and procedures (Obj. 1)</li><li>Currently elected/appointed oath of office controls (Obj. 3)</li><li>Currently employed bailiff oath of office controls (Obj. 4)</li><li>Currently employed court reporter oath of office controls (Obj. 5)</li></ul>
Findings Summary	
1. There were multiple oaths of office either not completed or not filed with County Clerk's Office.	

INHERENT LIMITATIONS

This operational review was designed to provide reasonable assurance that the internal control structure is adequate to maintain the County employees' oath of office records on file. 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 current Oaths of Office procedures need improvement to ensure compliance with the oath requirements of the *Texas Local Government Code §154.043 (b)* and *Article XVI of the Texas Constitution*. Implementation of the recommendation provided in this report should assist in mitigating the risk of non-compliance with *Texas Local Government Code §154.043 (b)* and *Article XVI of the Texas Constitution* by strengthening the existing internal control structure.



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FINDINGS AND ACTION PLANS

Current Audit Findings & Action Plans

Finding #1

Risk Level **M**

**Oaths of office on file:** Elected or appointed officials who have been re-elected to office are not renewing or filing their oaths of office. Consequently, their designated personnel are also failing to renew or file their oaths of office. A stratified sample was selected to review re-elected County officials. The first set was for oaths of office records for re-elected officials, the second was for active bailiffs, and the third for active court reporters. The table below illustrates the results.

Category	Sample Size	Percentage Sampled	Oaths Not Filed or Signed	Missing Oaths After Review
Re-Elected/Appointed	30	50%	4	0
Active Bailiffs	20	51%	9	0
Active Court Reporters	20	54%	3	0

- Four unfiled or unsigned oaths were from re-elected or re-appointed County officials, nine from active bailiffs, and one from active court reporters. All were verified by the auditor and filed once they were contacted by our office.

Local Government Code 154.043 (b) states “**A payment may not be made from the salary fund to an employee for a service performed before the person has taken the constitutional oath of office, if applicable, and the person's authorized appointment and oath, if any, have been filed for record with the county clerk and the county auditor, if the county has a county auditor.**” Both *Government Code (GC) §53.008* and *GC §52.045* also require bailiffs and court reporters to take and sign the oath of office. Furthermore, procedures were created in 2021 to assist elected officials with oath of office requirements. Upon receiving notice of a new hire, rehire, or employee entering a position which requires an oath of office, the HR Recruitment section is responsible for notifying elected officials and providing the required paperwork. The Payroll division is then responsible for verifying if an oath of office has been uploaded to TrackNet prior to issuing a payment from the salary fund to the elected official. If no oath is found, a follow up email is sent to HR. To ensure compliance with the applicable statutes, it is important that all oaths are signed and filed with County Clerk's Office.

Recommendation

We recommend the Human Resources Department and the County Auditor's Office Payroll division conduct a review of the current procedures and make any necessary changes that will help improve the efficiency and efficacy of the controls over the filing of oaths of office.

Action Plan

Person Responsible	County Auditor Payroll Manager	Estimated Completion Date	September 2025
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The Auditor's Office will coordinate with HR to review and update the Oath of Office procedures to clarify roles and responsibilities, strengthen enforcement mechanisms, and enhance overall compliance.