



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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10-23

October 29, 2024

The Honorable Richard D. Wiles  
El Paso County Sheriff  
3850 Justice Drive  
El Paso, Texas 79938

Dear Sheriff Wiles:

The County Auditor's Internal Audit division in conjunction with the County Purchasing Department performed an audit of the collection and disposal of the El Paso County Sheriff's abandoned evidence property on September 20, 2024, to determine if internal controls are adequate to ensure proper storage and disposal of monetary and physical abandoned evidence.

The audit report is attached. We tested one financial and reviewed six operational controls. There were no findings noted as a result of the audit procedures. We wish to thank the management and staff of the Sheriff's Office and the Purchasing department 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 Keller, Chief Administrator  
Ms. Jaqueline Pryor, Sheriff Property Evidence Supervisor  
Ms. Karen Davidson, Purchasing Agent



**The El Paso County Sheriff's Department**  
**Abandoned Evidence**  
**September 20, 2024**  
**EXECUTIVE SUMMARY**



## BACKGROUND

Abandoned evidence is stored by the El Paso County Sheriff's office for at least six months. After this time period all non-monetary items are either transferred to the El Paso County Purchasing department for in-person auction or to the contracted company, Propertyroom.com, for online auction. Further, all monetary items are transferred to the Auditor's office for deposit into the County's general fund. Transfers and monetary deposits are monitored by an internal auditor and a purchasing agent or other internal auditor to ensure a proper dual control process. All transfers are documented through chain of custody vouchers or through Commissioners Court approved orders. This audit was performed by James O'Neal, internal audit manager – senior. The most recent prior audit report was issued on July 8, 2022, with one reported finding which has since been resolved.

## AUDIT OBJECTIVES

The audit evaluated the adequacy of controls and processes to achieve key business objectives related to the disposal of abandoned evidence held by the Sheriff's Office. Following are the business objectives, related control assessment and a summary of good and weak controls noted in the audit.

Business Objective	Control Assessment
1. Establish and document current policies and procedures	Satisfactory
2. Appropriate controls during transfer of items from Sheriff's Office to Purchasing department	Satisfactory
3. Functioning appropriate cash controls by Sheriff's Evidence Room staff	Satisfactory
4. Proper securement and storage of monetary items by Sheriff's Evidence Room staff	Satisfactory
5. Proper recording and chain of custody documentation for evidence accepted or transferred by Sheriff's Evidence staff	Satisfactory
6. Proper recording and transfer of monetary items to the Auditor's office	Satisfactory
7. Proper disposal of unusable items and storage of auction ready items by purchasing agents	Satisfactory

## SCOPE

The scope of the audit includes abandoned evidence stored by El Paso County Sheriff's Office submitted for transfer approval by Commissioners Court on August 30, 2024, with items being physically transferred to the County Purchasing and County Auditor departments on September 20, 2024.

## METHODOLOGY

To achieve the audit objectives, we:

- Requested and reviewed current policies and procedures
- Accompanied the purchasing agent to the Sheriff's evidence warehouse to collect abandoned evidence and property.
- Verified all monetary and non-monetary items with inventory listing submitted by Sheriff's evidence clerk.
- Tested a sample of case numbers to ensure proper chain of custody documentation for monetary and non-monetary items accepted and/or transferred by Sheriff's Evidence department staff.
- Transported all non-monetary items to Purchasing warehouse for auctions to be held at a later date.
- Verified personal property such as clothing, pierced jewelry and items of no value were disposed of. Any items collected containing sensitive information (social security numbers, driver's license numbers, dates of birth, etc.) were shredded.
- Separated and delivered monetary items to the bank via a purchasing agent and an internal auditor or two internal auditors.

## RESULTS

On September 20, 2024, the El Paso County Sheriff's abandoned evidence was turned over to the Purchasing department and this office for disposal. The abandoned evidence resulted in a total monetary collection of \$12,704.99, which consisted of \$12,558.79 in United States currency and MXN 2,910 converted at an exchange rate of .05024 per peso resulting in \$146.20. A total of MXN 8,287.50 (MXN 7,500 in bills and MXN 787.50 in coins)



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was not accepted by the local banking institution due to their foreign currency exchange policies. Alternative conversion facilities will be researched and an attempt to exchange these funds will be made at a later time. Further, some bills totaling \$7 were deemed as mutilated currency and not accepted by the local banking institution. Due to the small dollar amount and condition of the bills, these bills were deemed not monetarily feasible for possible reimbursement by the United States Bureau of Engraving and Printing and disposed of under dual control. An overage of \$0.72 cents was noted. Listed below are control and findings summaries, there were no findings for this audit. Please see the *Findings and Action Plans* section of this report for the status of the prior audit findings.

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"><li>• Adequate and up-to-date policies and procedures (Obj. 1)</li><li>• Transfer signatures acquired from all departments during transfer of property. (Obj. 2)</li><li>• Functioning appropriate cash controls (Obj. 3)</li><li>• Adherence to Sheriff's Evidence Room securement and storage policies and procedures (Obj. 4)</li><li>• Documentation showing proper chain of custody for evidence items accepted by departmental staff (Obj. 5)</li><li>• Transfer of monetary items to County Auditor's Office (Obj. 6)</li><li>• Disposal of unusable items and storage of auction ready items by the Purchasing department. (Obj. 7)</li></ul>	
Findings Summary	
1. 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 Sheriff's Office Evidence and Property Division continues to implement improvements in their operations and have met all the objectives of this audit. Previous findings were addressed and resolved and therefore, no recommendations were provided in this report.



**The El Paso County Sheriff's Department  
Abandoned Evidence  
September 20, 2024  
FINDINGS AND ACTION PLANS**



**Prior Audit Findings Summarized with Current Status**

**Status**



**Closed**

**Finding:** Outdated Policies and Procedures. While reviewing the current policies and procedures, we noted they did not include policies and procedures involving the transfer of property to the online auction process. Outdated policies and procedures may weaken the office internal controls, lead to non-compliance of new laws and regulations and fail to offer proper guidance to office staff members.

**Recommendation:** Office policies and procedures should be updated to address the operating process mentioned above. Further, management should periodically review and update the office policies and procedures as necessary.

**Action Plan:** Evidence supervisor agrees with recommendation and is in the process of reviewing and updating the current policies and procedures with staff and upper management. ***Resolved.***