



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

11-10

November 19, 2025

Mr. Timothy Fulton  
El Paso County Parks and Recreation Director  
6900 Delta Dr.  
El Paso, Texas 79905

Dear Mr. Fulton:

The County Auditor's Internal Audit division performed an audit of the El Paso County Parks and Recreation Aquatics division for the 2024 summer season to determine if internal controls were adequate to ensure proper preparation of the division's 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 financial controls and one operating control with a total of 158 samples. There were no findings noted as a result of the audit procedures. We wish to thank the Parks and Recreation 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:HM:ya

cc: Mrs. Betsy Keller, Chief Administrator  
Mrs. Norma R. Palacios, Public Works Director





**Parks and Recreation Swimming Pools  
For the Period of April 2025 to September 2025**



**EXECUTIVE SUMMARY**

**BACKGROUND**

The Aquatics division of El Paso County Parks and Recreation Department consists of the Ascarate, Gallegos, and Fabens swimming pools. The Ascarate pool is an Olympic size outdoor pool and one of the few pools suitable for competitive swim events in El Paso County. There is also an enclosed picnic area shaded by tents that are available for rental and Pro-Shop that offers a wide range of merchandise and apparel. The other two pools are in Fabens and Canutillo, Texas. All pools are open from April through September each year and are available to the public, as well as for private party rentals. Revenues are from admissions, merchandise, and rental fees. Ascarate pool uses the RecWare cashiering system to account for collections. The other two locations use a sequential ticket system and cash box. The 2025 season was the first season to accept credit card payments at the Ascarate pool. Collections for 2023, 2024, and 2025 are illustrated below.



Source: Enterprise ERP

The audit was performed by Hadi Medina, internal auditor. The scope of the last audit performed was April 2024 to September 2024 and the related audit report was issued on December 20, 2024, with one finding.

**AUDIT OBJECTIVES**

The audit evaluated the adequacy of controls and processes to achieve key business objectives related to the Aquatic division’s financial reports. Following are the business objectives and related control assessments.

<b>Business Objective</b>	<b>Control Assessment</b>
1. Adherence to documented policies and procedures	<b>Satisfactory</b>
2. Functioning appropriate cash controls	<b>Satisfactory</b>
3. Accurate application of the approved fee schedule in RecWare	<b>Satisfactory</b>
4. Timely deposits of collections in accordance with <i>Local Government Code (LGC) §113.022</i>	<b>Satisfactory</b>
5. Timely posting of tent rentals and swim team practice deposits	<b>Satisfactory</b>
6. Functioning appropriate entry ticket controls	<b>Satisfactory</b>
7. Timely deposit of pool rental collections and adequate treatment of refunds	<b>Satisfactory</b>

**SCOPE**

The scope of the audit is April 2025 through September 2025.



**Parks and Recreation Swimming Pools  
For the Period of April 2025 to September 2025**



**EXECUTIVE SUMMARY**

**METHODOLOGY**

To achieve the audit objectives, we:

- Reviewed policies, procedures, and applicable statutes.
- Performed a surprise cash count in accordance with *LGC §115.0035*
- Reviewed all RecWare receipts sampled for accurate application of the latest Parks & Recreation fee schedule approved by Commissioners Court.
- Traced a sample of daily deposit slips to the financial accounting system for compliance with *LGC §113.022*.
- Tested all swim team practice invoices and tent rentals for accuracy and timeliness.
- Reviewed a sample of entry tickets for accurate sequential order and accountability.
- Tested a sample of party rental agreements and refunds processed to verify depositing and refunding timeliness and proper supporting documentation.

**RESULTS**

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

<b>Controls Summary</b>	
<b>Good Controls</b>	<b>Weak Controls</b>
<ul style="list-style-type: none"> <li>• Maintain and follow documented policies and procedures (Obj. 1)</li> <li>• Cash handling procedures (Obj. 2)</li> <li>• Revenue receipt controls (Obj. 3)</li> <li>• Timely deposit controls (Obj. 4)</li> <li>• Timely posting controls (Obj. 5)</li> <li>• Entry ticket controls (Obj. 6)</li> <li>• Processing of refund requests (Obj. 7)</li> </ul>	
<b>Findings Summary</b>	
None	

**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 Aquatics division continues to implement improvements in their operations and met all seven audit objectives. Therefore, no recommendations were provided in this report.



**Parks and Recreation Swimming Pools  
For the Period of April 2025 to September 2025**



**FINDINGS AND ACTION PLANS**

**Prior Audit Findings Summarized with Current Status**

**M Closed**

**Finding:** A review of 40 sample days (covering 5,372 entry bracelets) found that 103 bracelets were unaccounted for, with no documented management review. The sample included all bracelet colors used on each day, as well as the two days before and after. Current procedures require daily logging of bracelet colors and ranges by location, along with leftover counts. The lack of consistent oversight increases the risk of misappropriation or loss, potentially resulting in lost County revenue or supplies.

**Recommendation:** We recommend following current policies and procedures to ensure controls over revenue collection.

**Action Plan:** Management agrees with the recommendation to follow procedures. Management is in the process of setting up Tyler Cashiering system for cash handling in all locations. This will allow for the removal of the bracelet system and will also have a ticketing system as a backup plan. Management will work on developing and implementing new policies and procedures to include all the changes.