



El Paso County
OFFICE OF THE COUNTY AUDITOR

10-14

October 22, 2025

Ms. Maggie Morales-Aina
El Paso County Community Supervision
and Corrections Department
800 East Overland, Suite 100
El Paso, Texas 79901

Dear Ms. Morales-Aina:

The County Auditor's Internal Audit division performed an audit of the El Paso County Community Supervision and Corrections Department (EPC CSCD) financial records to determine if internal controls are adequate to ensure proper preparation of the EPC CSCD financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating, and efficient.

Issuance of the audit report was delayed due to extended response times from CSCD personnel, which impacted the timely completion of fieldwork, review of requested documentation, and scheduling of the exit conference for the audit. These delays affected the overall audit timeline and required adjustments to the original audit schedule.

The audit report is attached. We tested four operational and six financial controls using 357 samples. There were two findings noted as a result of the audit procedures, one was a repeat finding. We wish to thank the management and the EPC CSCD staff for their assistance and the 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:PH:ya

cc: The Honorable Anna Perez, Local Administrative District Judge
Ms. Maria Calderon, Audit Manager, EPC CSCD Fiscal Services-Audit Division





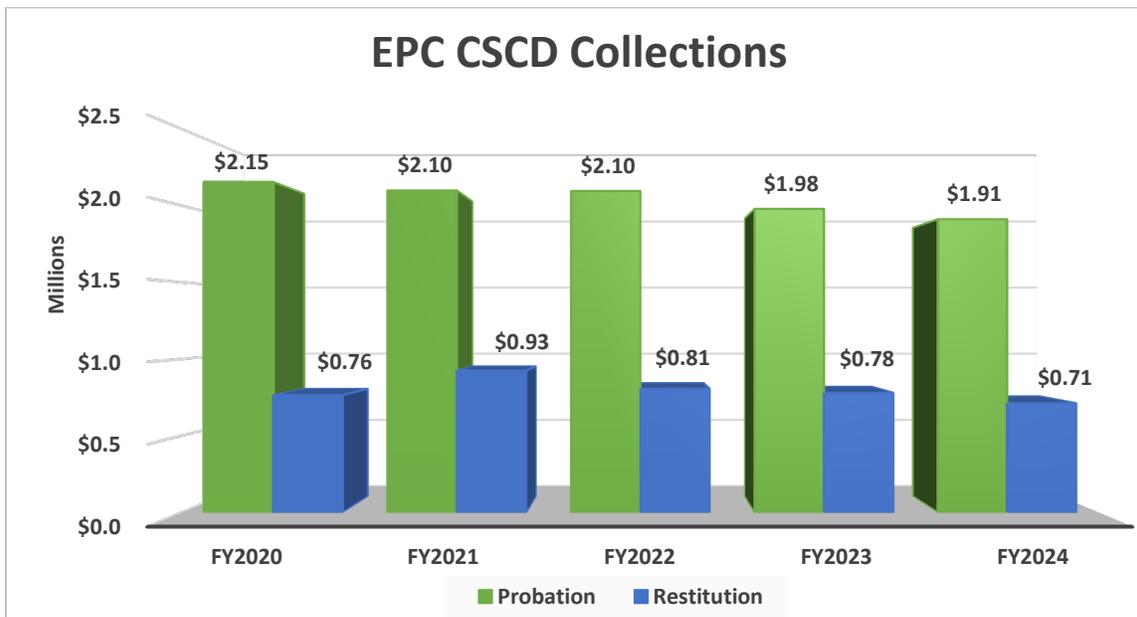
**EL PASO COUNTY COMMUNITY
SUPERVISION AND CORRECTIONS DEPARTMENT
SEPTEMBER 2023 – DECEMBER 2024
EXECUTIVE SUMMARY**



BACKGROUND

The El Paso County Community Supervision and Corrections Department (EPC CSCD) provides probation and community corrections services to 14 District Courts, 6 County Courts-at-law, 4 County Criminal Courts, 1 Jail Magistrate Court, and 2 County Courts in the region. This region includes El Paso, Culberson, and Hudspeth counties. The department’s goals are to promote public safety, reduce recidivism, and monitor compliance with court-ordered conditions. To facilitate the goals, EPC CSCD manages court ordered payments, such as probation fees and restitution payments, by accepting collections at the main fiscal office and its five satellite field offices. Additionally, the Texas Department of Criminal Justice - Community Justice Assistance Division (TDCJ-CJAD) provides the department with funding appropriated by the State Legislature and is responsible for developing various standards and procedures. The EPC CSCD director is appointed by the district and statutory county court judges responsible for the judicial district’s criminal cases; the current director has been in office since 2011. The audit was performed by Patrice Hills, CIA, CFE, internal auditor certified II. The most recent prior audit report was issued on June 13, 2023.

Financial reports are generated from the Enterprise Justice System showing all transactions occurring each month. The following chart is a comparison of adult probation and restitution fees collected at the EPC CSCD over the past five fiscal years. The decrease from fiscal year 2023 to fiscal year 2024 is mainly attributed to a 4.4% decrease in pre-trial intervention program fees.



Source: El Paso County Funds and Fees Reports

SCOPE

The scope of the audit is from September 2023 through December 2024.

OBJECTIVES

The audit evaluated the adequacy of controls and processes to achieve key business objectives related to EPC CSCD financial reports. Following are the business objectives and related control assessment.

Business Objective	Control Assessment
1. Established and documented policies and procedures.	Needs Improvement
2. Functioning appropriate cashing controls.	Satisfactory
3. Adequate documentation for voided and reversed Enterprise Justice entries.	Needs Improvement
4. Timely deposits in accordance with <i>Local Government Code (LGC) §113.022</i> .	Satisfactory



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Business Objective	Control Assessment
5. Timely and complete posting of manual receipts issued.	Satisfactory
6. Adequate disbursement controls for restitution payments in accordance with <i>Government Code (GC) §76.013(b)</i> .	Satisfactory
7. Appropriate review and approval of manual journal entries.	Satisfactory
8. Safeguarding of access to tangible assets.	Satisfactory
9. Adequate documentation related to non-expendable County inventory listing to maintain compliance with <i>LGC §262.011</i> .	Satisfactory

METHODOLOGY

To achieve the audit objectives, we:

- Reviewed policies and procedures.
- Performed a surprise cash count in accordance with *LGC §115.0035*.
- Tested a sample of voided payments and reversed transactions in Enterprise Justice to verify legitimacy.
- Tested a sample of daily deposits sent to verify compliance with *LGC §113.022*.
- Tested a sample of manual receipts issued to verify completeness and timely posting to Enterprise Justice.
- Tested a sample from check registry to verify completeness, accuracy, and timely input into Enterprise Justice.
- Tested manual journal entries for proper authorization and supporting documentation.
- Request documentation for testing and monitoring of the security alarm.
- Reviewed approved inventory listing to verify compliance with *LGC §262.011*.

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 details and management action plans and the status of any prior action plans.

Controls Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> • Functioning appropriate cash controls (Obj. 2) • Timely deposits of daily collections (Obj. 4) • Manual receipt timely posting to Enterprise Justice (Obj. 5) • Disbursement of restitution payments in compliance with <i>GC §76.013(b)</i> (Obj. 6) • Appropriate review and approval of manual journal entries (Obj. 7) • Safeguarding of access to tangible assets (Obj. 8) • Inventory listing in accordance with <i>LGC §262.011</i> (Obj. 9) 	<ul style="list-style-type: none"> • Documented policies and procedures (Obj. 1) • Void and reversed transactions (Obj. 3)
Findings Summary	
<ol style="list-style-type: none"> 1. Policies and procedures are outdated and do not reflect current practices and procedures. 2. Lack of supporting documentation for void and reversed transactions. Repeat finding. 	

INHERENT LIMITATIONS

This financial review was designed to provide reasonable assurance that the internal control structure is adequate to safeguard the EPC CSCD’s assets from loss, theft, or misuse. The EPC CSCD’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



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management. Because of the inherent limitations in any system of internal controls, errors, or irregularities may occur and not be detected.

CONCLUSION

EPC CSCD has met eight of ten objectives of this audit. Implementation of the recommendations provided in this report should assist in producing complete and accurate financial reports by strengthening their internal control structure.



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FINDINGS AND ACTION PLANS**



Prior Audit Findings Summarized with Current Status

Status

H Open

- Finding:** Void transactions review is not documented as required by procedures.
Recommendation: We recommend retraining employees on fiscal policies manual and/or update fiscal policies manual to reflect current practice. Consider adding supervisory review.
Action Plan: Support staff for all field offices will receive additional training to ensure void/adjustment/reversal transactions are in accordance with existing procedures. Additionally, a review of fiscal policies and procedures will be conducted to determine if modifications and supervisory review are necessary. *Unresolved.*

Current Audit Findings & Action Plans

Finding #1	Risk Level H								
<p>REPEAT FINDING - Void, Reversal, and Adjustment/Lack of Supporting Documentation - 56.8% of the sampled transactions followed the EPC CSCD fiscal policies manual, however 43.2% (18 of 41 voids and 1 of 3 adjustments) did not provide rationale/documentation on the Enterprise Justice Contact tab as detailed in the manual. Although the entries did not follow the policies and procedures outlined in the manual, all transactions documented the rationale for the modification on tabs other than the Contact tab of Enterprise Justice.</p> <p>Although the void/adjustment/reversal transactions are being posted accurately, the addition of supporting documentation in the designated location ensures a proper paper trail has been established and transactions are legitimate. Further, the risk of loss due to misappropriation of funds, manipulation of records, and accounting errors may increase if rationale and supporting documentation is not provided.</p>									
<p>Recommendation</p> <p>We recommend updating the fiscal policies manual. Review the procedures concerning rationale/documentation to ensure it is adequate and efficient. Additionally, once updated, retrain employees on fiscal policies manual.</p>									
<p>Action Plan</p> <table border="1"> <thead> <tr> <th>Person Responsible</th> <th>Deputy Director Aguilar</th> <th>Estimated Completion Date</th> <th>December 31, 2025</th> </tr> </thead> <tbody> <tr> <td colspan="4"> <p>Management agrees with the recommendation. Support staff for all field offices will receive additional training to ensure void/adjustment/reversal transactions are in accordance with existing procedures. Additionally, a review of the existing procedures will be conducted to improve efficiency and check for possible systems issues that may occur with the upcoming integration of Enterprise Supervision.</p> </td> </tr> </tbody> </table>		Person Responsible	Deputy Director Aguilar	Estimated Completion Date	December 31, 2025	<p>Management agrees with the recommendation. Support staff for all field offices will receive additional training to ensure void/adjustment/reversal transactions are in accordance with existing procedures. Additionally, a review of the existing procedures will be conducted to improve efficiency and check for possible systems issues that may occur with the upcoming integration of Enterprise Supervision.</p>			
Person Responsible	Deputy Director Aguilar	Estimated Completion Date	December 31, 2025						
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Finding #2	Risk Level H
<p>Outdated Policies and Procedures – Actual policies and procedures have changed. The most current version of the fiscal policies and procedures manual was last updated in 2018 and the audit detected changes in policies and procedures regarding voids and restitution payments.</p> <p>Documented and up to date policies and procedures are fundamental to the functioning of a department. Policies, procedures, and process flow should provide a roadmap for the day-to-day operations. Documented policies and procedures assist with training, risk management, and compliance with regulations. Adherence to documented policies promotes consistency and efficiency.</p>	



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Recommendation			
We recommend updating the fiscal policies manual to reflect current practices and procedures. Retrain employees on updates fiscal policies manual as necessary.			
Action Plan			
Person Responsible	Deputy Director Aguilar	Estimated Completion Date	December 31, 2025
Management agrees to implement the recommendation. Upon finalization of the revised fiscal policies and procedures manual, a copy will be submitted to the Auditor’s Office.			