



El Paso County
OFFICE OF THE COUNTY AUDITOR

10-19

October 14, 2025

The Honorable Hector J. Bernal
Constable Precinct 3
500 E. San Antonio
3rd Floor, Suite 603 B
El Paso, Texas 79901

Dear Constable Bernal:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 3 office to determine if internal controls are adequate to ensure preparation of Constable Precinct 3 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 172 samples. There was one finding noted as a result of the audit procedures. We wish to thank the management and staff of the Constable Precinct 3 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,

Michael Lamas for Barbara Parker

Barbara Parker
County Auditor

BP:JO:ya

cc: Ms. Betsy C. Keller, Chief Administrator
Mr. Raymond Rocha, Constable Administrative Assistant, Precinct 3





**EL PASO COUNTY
CONSTABLE PRECINCT 3
JULY 2024 – JULY 2025
EXECUTIVE SUMMARY**

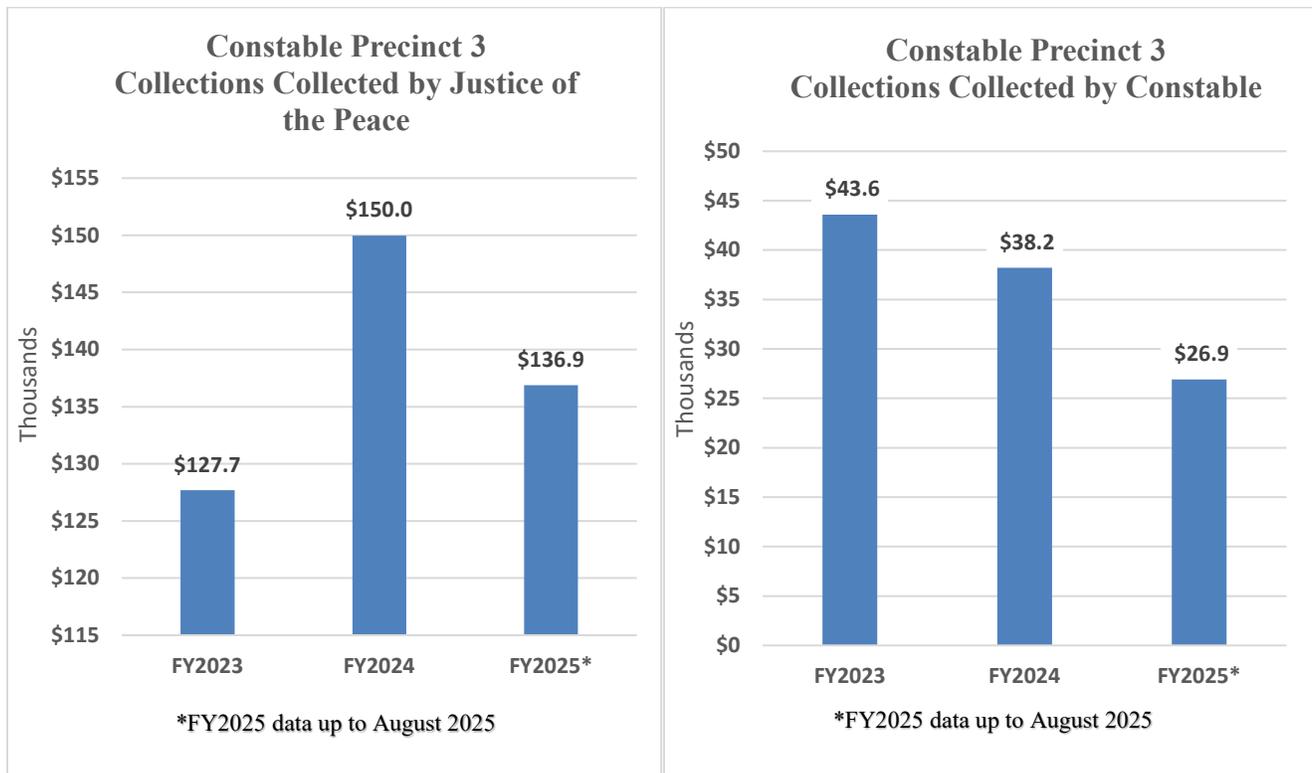


BACKGROUND

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 also required by law to be present, or ensure one of their Deputy Constables is present, during hearings held by the Justice of the Peace. The current Constable has been in office since January 1999. Staff consists of one sergeant, three deputy constables and one administrative assistant. The audit was performed by James O’Neal, internal auditor manager – senior. The prior audit report was issued October 16, 2024, and had no findings.

FINANCIAL REPORTING

Financial reports are generated from the Enterprise Justice Reporting System (Enterprise Justice). The following charts represent financial data for Constable Precinct 3 office. The first financial chart shows collections of services performed by Constable’s office collected at a Justice of the Peace office. The second financial chart shows the actual collections of warrant and foreign civil processing fees collected by the Constable’s office.



Source: Enterprise Justice



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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 3 office. 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 Commissioners 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. Compliance with El Paso County Human Resources timekeeping and attendance policies and procedures	Needs Improvement
7. Maintenance and review of fuel card usage, documentation, and controls	Satisfactory
8. Compliance with weapons proficiency requirements <i>Occupations Code §1701.355</i>	Satisfactory
9. Requested and reviewed most recent signed inventory report submission for proper accountability.	Satisfactory
10. Proper segregation of duties during procurement of supplies and services	Satisfactory

SCOPE

The scope of the audit is July 2024 through July 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.
- Reviewed office manual receipt book log for proper documentation and control review.
- Reviewed employee timecards to ensure proper compliance with El Paso County Human Resources compensatory, administrative, overtime, and shift differential timekeeping policies and procedures.
- Tested a sample of monthly fuel card statements to ensure proper usage, documentation and controls.
- Reviewed weapons proficiency records for compliance with *Occupations Code §1701.355*.
- Requested and reviewed most recent signed inventory report submission to ensure assigned County property is properly accounted for.
- Tested a sample of procurement transactions to ensure proper segregation of duties.



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EXECUTIVE SUMMARY**



RESULTS

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

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> Established and documented policies and procedures (Obj. 1) Timely deposit compliance (Obj. 2) Approved civil fee collection compliance (Obj. 3) Mailed-in foreign civil fee controls, documentation and timely Enterprise Justice input (Obj. 4) Manual receipt book log documentation and controls (Obj. 5) Fuel card usage, documentation, and controls (Obj. 7) Weapons proficiency requirement compliance (Obj. 8) Current documented inventory submission (Obj. 9) Proper segregation of duties during procurement of supplies and services (Obj. 10) 	<ul style="list-style-type: none"> County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 6)
Finding Summary	
<ol style="list-style-type: none"> 1. Non-compliance with El Paso County timekeeping and attendance 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 3 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.



**EL PASO COUNTY
CONSTABLE PRECINCT 3
JULY 2024 – JULY 2025
FINDINGS AND ACTION PLANS**



Current Audit Findings & Action Plans

Finding #1	Risk Level H		
<p><u>El Paso County Human Resource Timekeeping and Attendance Policy Adherence</u> – Non-adherence to County compensatory time and vacation leave policies. Timecard records for the audit scope for all five eligible employees were reviewed; the following was noted:</p> <ul style="list-style-type: none"> Three of nine vacation pay codes sampled (33%) had instances in which vacation leave was used in lieu of compensatory time, violating County policy. Per policy, compensatory time must be used prior to the use of vacation leave. Four of the five employees (80%) had compensatory balances transferred from one fiscal year to another without written department head approval. Per County policy, compensatory time accrued must be taken within the same fiscal year it was earned, unless otherwise approved in writing by the department head which would grant the employee a 90-day extension. <p>Proper coding and adherence to the County Human Resources timekeeping and attendance policies will ensure proper time allocation, proper employee compensation, policy adherence and reduced risk of fraud and possible wage-hour liability for the County.</p>			
Recommendation			
<p>Constable Precinct 3 should communicate the importance of proper timekeeping coding and policy adherence. Compensatory balances must be used prior to the use of vacation leave and any compensatory balances transferred from one fiscal year to another must be approved in writing by the Constable granting a 90-day extension. Further, these policies should be incorporated into the office policies and procedures for future reference and policy compliance.</p>			
Action Plan			
Person Responsible	Constable, Precinct 3	Estimated Completion Date	11/01/2025
<p>Constable agrees with recommendation. Constable will meet with staff to stress the importance of County policy adherence. Further, Constable and staff will develop an employee compensatory time log showing all compensatory time balances. This log will be updated weekly and shall be referenced whenever vacation time is requested to ensure compensatory time is used before approving vacation usage. Further, this log will be reviewed monthly to affirm all compensatory time is used by end of fiscal year per County policy.</p>			