



El Paso County
OFFICE OF THE COUNTY AUDITOR

07-12

October 21, 2025

The Honorable Luis Aguilar
Constable Precinct 4
2350 George Dieter, Suite A-2
El Paso, Texas 79936

Dear Constable Aguilar:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 4 office to determine if internal controls are adequate to ensure preparation of Constable Precinct 4 financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested five operational and four financial controls with a total of 202 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 4 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,

Barbara Parker
County Auditor

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cc: Ms. Betsy C. Keller, Chief Administrator
Mr. Noe Juarez, Sergeant Deputy Constable, Precinct 4





**EI PASO COUNTY CONSTABLE PRECINCT 4
APRIL 2024 – APRIL 2025
EXECUTIVE SUMMARY**

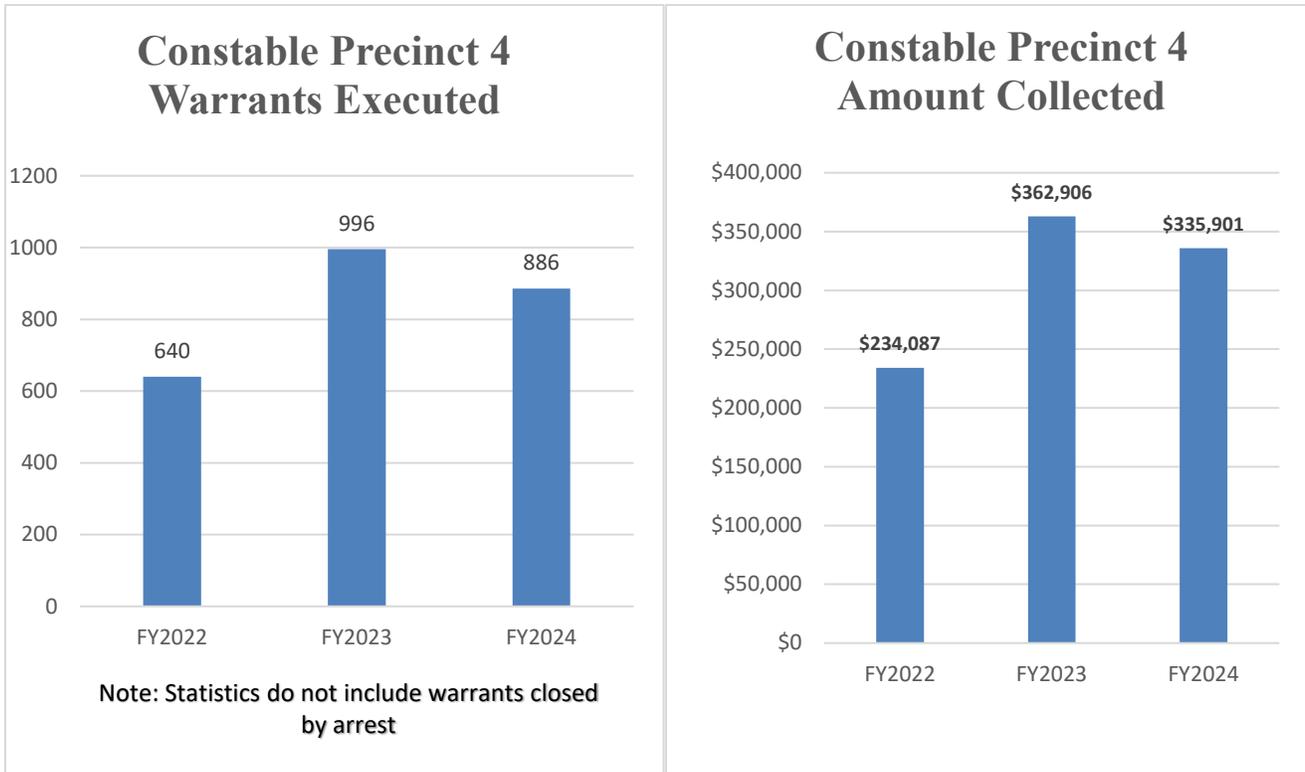


BACKGROUND

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 2009. Staff during the scope of this audit consisted of one sergeant, four deputy constables, and two administrative specialists. The audit was performed by James O’Neal, internal auditor manager – senior. The previous audit report was issued on August 1, 2024, and had no findings.

FINANCIAL REPORTING

Financial and statistical reports are generated from Enterprise Justice, formerly Odyssey, and internal reporting from the County Auditor’s Office. The following charts represent statistical and financial data for Constable Precinct 4 office.



Source: Enterprise Justice (Odyssey) System

OBJECTIVES

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 4 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>	Needs Improvement
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	Satisfactory



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Business Objective	Control Assessment
7. Review of fuel card usage, documentation and controls	Satisfactory
8. Compliance with weapons proficiency requirements <i>Occupations Code §1701.355</i>	Satisfactory
9. Proper segregation of duties during procurement of supplies and services	Satisfactory

SCOPE

The scope of the audit is April 2024 through April 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.
- Requested 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, 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*.
- Tested a sample of procurement transactions to ensure proper segregation of duties.

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 related details and management action plans, as well as 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) • Mailed-in foreign civil fee controls, documentation and timely Odyssey input (Obj. 4) • Manual receipt book log documentation and controls (Obj. 5) • County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 6) • Fuel card usage, documentation and controls (Obj. 7) • Weapons proficiency requirement compliance (Obj. 8) • Proper segregation of duties during procurement of supplies and services (Obj. 9) 	<ul style="list-style-type: none"> • Approved civil fee collection compliance (Obj. 3)
Finding Summary	
<p>1. Civil fees collected were not in compliance with approved fee schedule.</p>	



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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 4 office met eight of the nine 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.



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APRIL 2024 – APRIL 2025
FINDINGS AND ACTION PLANS**



Current Audit Findings & Action Plans

Finding #1		Risk Level H								
<p>Incorrect Civil Fee Collections – Every calendar year, the El Paso County Commissioners Court, in accordance with the provisions of Texas Local Government Code, Sub Chapter F, Section 118.131 sets and approves civil processing and other fees to be charged by the offices of the Sheriff and Constables. These fees are to be effective January 1st of the corresponding year. In a sample of six civil collections, two (33%) fees were assessed and collected the incorrect amount resulting in a shortage of \$20.</p> <p>After further questioning and research, it was determined the incorrect fee schedule was used in assessing the civil services provided. Improper assessment and collection of civil fees could lead to statutory non-compliance and possible theft, fraud, or misuse of funds.</p>										
<p>Recommendation</p> <p>Constable Precinct 4 should ensure updated and current fee schedules are used when assessing and collecting all fees. Further, at the beginning of each calendar year, copies of the updated fee schedule should be presented to all staff members and receipt of said fee schedule should be documented.</p>										
<p>Action Plan</p> <table border="1"> <thead> <tr> <th>Person Responsible</th> <th>Constable, Precinct 4</th> <th>Estimated Completion Date</th> <th>Upon approval of new yearly fee schedule</th> </tr> </thead> <tbody> <tr> <td colspan="4"> <p>Constable agrees with recommendation. Constable had not updated administrative staff to new approved fees and staff assessed and collected the incorrect amount. Constable agrees to inform staff of new fee schedules once approved by Commissioners Court.</p> </td> </tr> </tbody> </table>			Person Responsible	Constable, Precinct 4	Estimated Completion Date	Upon approval of new yearly fee schedule	<p>Constable agrees with recommendation. Constable had not updated administrative staff to new approved fees and staff assessed and collected the incorrect amount. Constable agrees to inform staff of new fee schedules once approved by Commissioners Court.</p>			
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