



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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08-02

August 1, 2024

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 256 samples. There were no findings 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,

A handwritten signature in blue ink that reads "Barbara Parker".

Barbara Parker
County Auditor

BP:JO:ya

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



**EI PASO COUNTY CONSTABLE PRECINCT 4
APRIL 2023 – MARCH 2024
EXECUTIVE SUMMARY**

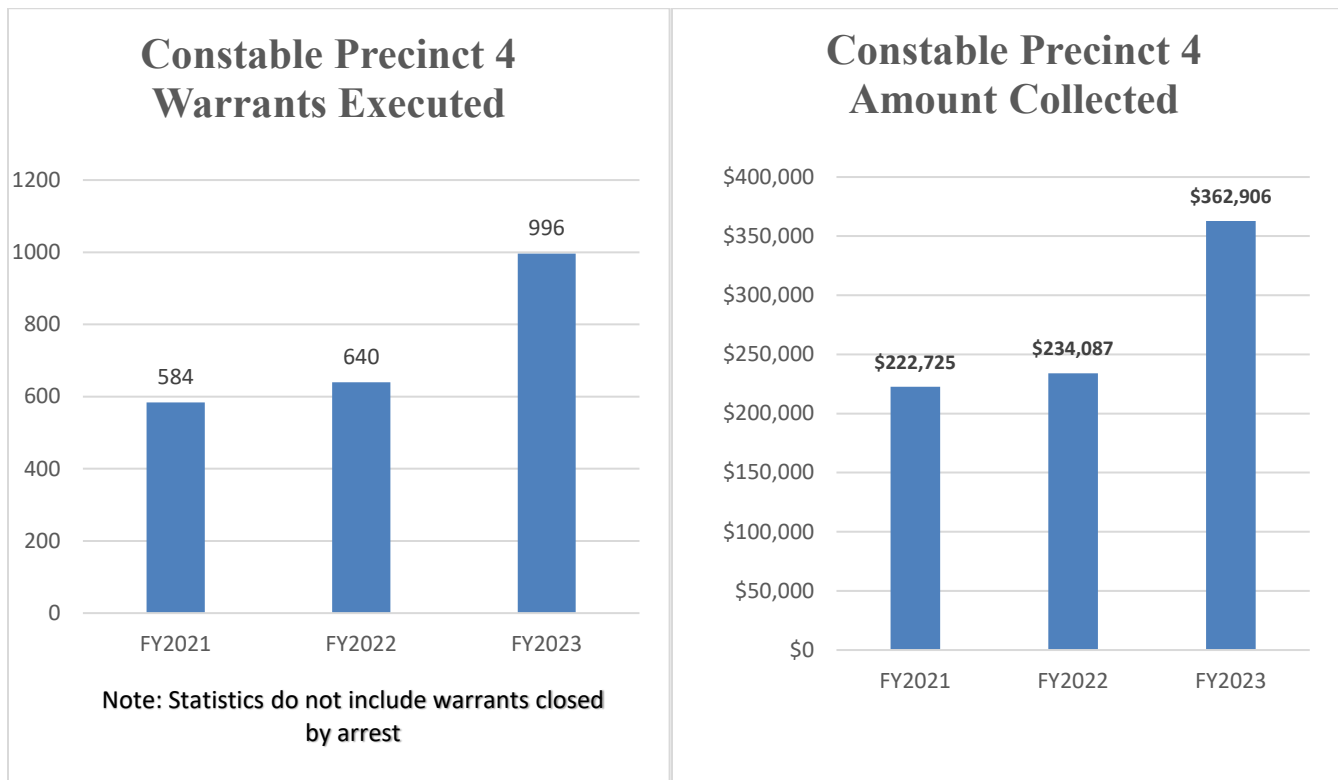


BACKGROUND

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 July 10, 2023, and had two findings.

FINANCIAL REPORTING

Financial and statistical reports are generated from the 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. The increase in both executed warrants and collections over the past fiscal year is due to an additional administrative and deputy position.



Source: Odyssey Judicial Reporting System



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CONSTABLE PRECINCT 4 AUDIT
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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 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>	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	Satisfactory
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 2023 through March 2024.

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.



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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 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) 	
Finding Summary	
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 El Paso County Constable Precinct 4 office met all nine objectives of this audit and is operating with effective internal controls.



EI PASO COUNTY CONSTABLE PRECINCT 4
APRIL 2023 – MARCH 2024
FINDINGS AND ACTION PLANS



Prior Audit Findings Summarized with Current Status

Status

H Closed

1. **Finding:** *El Paso County Timekeeping and Attendance Policy Adherence* – Non-adherence to County compensatory time and vacation leave usage.

Recommendation: Constable Precinct 4 should communicate the importance of proper timekeeping coding and policy adherence. Those employees with high compensatory balances should work with the Constable in scheduling the use of such time in accordance with County policies. Further, these policies should be incorporated into the office policies and procedures for future reference and policy compliance.

Action Plan: Constable agrees with recommendation. The high compensatory balances were mainly a result of the precinct deputies working off-site COVID vaccination sites during the early months of calendar year 2021 and the Constable's office continuing to operate during the County wide stay-at-home order. Constable should monitor any future timekeeping and attendance policy amendments, especially those dealing with overtime and compensatory hours, to ensure office polies and procedures are kept up-to-date and most recent information is available to staff. The Constable will continue to communicate to his deputies the importance of proper timekeeping coding and policy adherence and update office policies and procedures referencing County timekeeping and attendance policies. **Resolved**

H Closed

2. **Finding:** *Segregation of Duties during Procurement Process* – Lack of segregation of duties during procurement process

Recommendation: Constable Precinct 4 should counsel staff on the importance of proper segregation of duties procedures during the procurement process. Further, this should be documented in the office policies and procedures to ensure proper reference for current and future departmental staff.

Action Plan: Constable agrees with recommendation. Constable has increased his staff by one deputy and one administrative specialist. These two staff members were enrolled in County sponsored Enterprise ERP, formerly Munis, training sessions; however, these training sessions were canceled, and Constable will re-enroll staff members once training sessions become available. Upon completion of these training sessions, these two staff members will be involved in the procurement process to ensure proper segregation of duties. **Resolved**