



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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08-32

September 4, 2024

The Honorable Javier Garcia  
Constable Precinct 6  
190 N. San Elizario Rd.  
P.O. Box 661  
Clint, Texas 79836

Dear Constable Garcia:

The County Auditor's Internal Audit division performed an audit of the El Paso County Constable Precinct 6 office to determine if internal controls are adequate to ensure preparation of Constable 6 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 292 samples. There was one finding noted as a result of the audit procedures, it is repeat finding. We wish to thank the management and staff of the Constable Precinct 6 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 black ink, appearing to read "Barbara Parker", written over a white background.

for Barbara Parker

Barbara Parker  
County Auditor

BP:JO:ya

cc: Ms. Betsy C. Keller, County Chief Administrator



**EI PASO COUNTY  
CONSTABLE PRECINCT 6 AUDIT  
MAY 2023 – APRIL 2024  
EXECUTIVE SUMMARY**

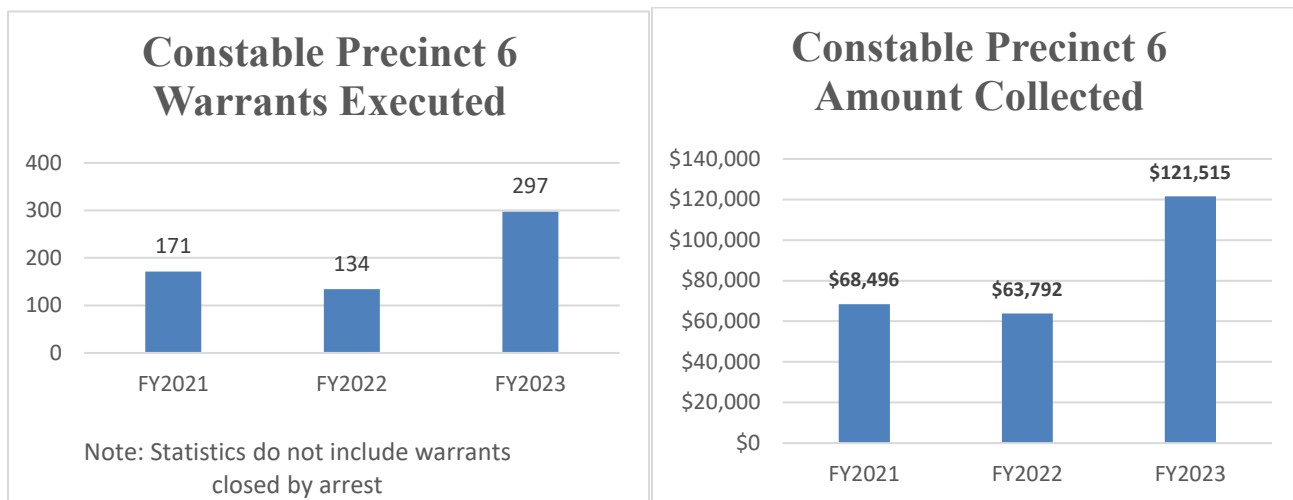


**BACKGROUND**

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 September 2012. Staff consists of one sergeant, seven deputy constables and two administrative assistants. The audit was performed by James O’Neal, internal auditor manager – senior. The most recent prior audit report was issued on September 20, 2023, with two findings, one of which is still unresolved.

**FINANCIAL REPORTING**

Financial and statistical reports are generated from the Courts and Justice Management System (Enterprise Justice) and internal reporting from the County Auditor’s Office. The following charts represent statistical and financial data for Constable Precinct 6 office.



Source: Enterprise Justice System

**OBJECTIVES**

The audit evaluated the adequacy of controls and processes used to achieve key business objectives related to the Constable Precinct 6 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. Maintenance and review of fuel card usage, documentation and controls	Satisfactory
7. Compliance with El Paso County Human Resources timekeeping and attendance policies and procedures	Needs Improvement
8. Compliance with weapons proficiency requirements <i>Occupations Code §1701.355</i>	Satisfactory
9. Proper segregation of duties and approvals during departmental procurement process.	Satisfactory
10. Compliance with inventory submission and approval requirements: <i>LGC §262.011</i>	Satisfactory



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**SCOPE**

The scope of the audit is May 2023 through April 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.
- Tested a sample of monthly fuel card statements to ensure proper usage, documentation and controls.
- Reviewed employee timecards to ensure proper compliance with El Paso County Human Resources compensatory, administrative, overtime and shift differential timekeeping policies and procedures.
- Reviewed weapons proficiency records for compliance with *Occupations Code §1701.355*.
- Tested a sample of procurement transactions to ensure proper segregation of duties and department head or elected official approval.
- Reviewed most recent inventory submission for compliance with *LGC §262.011*.

**RESULTS**

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

<b>Control Summary</b>	
<b>Good Controls</b>	<b>Weak Controls</b>
<ul style="list-style-type: none"> <li>• Documented policies and procedures (Obj. 1)</li> <li>• Timely deposit compliance (Obj. 2)</li> <li>• Approved civil fee collection compliance (Obj. 3)</li> <li>• Mailed-in foreign civil service payment timely input into Enterprise Justice system (Obj. 4)</li> <li>• Manual receipt book log documentation and controls (Obj. 5)</li> <li>• Fuel card documentation and usage (Obj. 6)</li> <li>• Compliance with weapons proficiency requirements (Obj. 8)</li> <li>• Proper segregation of duties and approvals during procurement process (Obj. 9)</li> <li>• Inventory compliance with <i>LGC § 262.011</i> (Obj. 10)</li> </ul>	<ul style="list-style-type: none"> <li>• County Human Resources timekeeping and attendance policies and procedures compliance (Obj. 7)</li> </ul>
<b>Finding Summary</b>	
<p>1. Non-compliance with County Human Resource timekeeping policies and procedures (repeat finding)</p>	

**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.



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EXECUTIVE SUMMARY**



**CONCLUSION**

The El Paso County Constable Precinct 6 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 6  
MAY 2023 – APRIL 2024  
FINDINGS AND ACTION PLANS



### Prior Audit Findings Summarized with Current Status

Open **H**  
(See Current  
Finding #1)

**Finding:** Timecard records for the audit scope for all seven current employees were reviewed. On February 9, 2021, Constable updated office policies and procedures with a directive to all personnel explaining the use of compensatory time before vacation time. Although improved, out of 26 pay codes sampled and tested, three (11%) still had instances in which vacation leave was used before compensatory time. County Human Resource policy and office directive both state compensatory time must be used prior to the use of vacation leave and a full 40-hours must be worked before any excess time is considered compensatory time. Proper coding and adherence to 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. Although a directive was issued to all Constable staff this remains an on-going issue and a repeat finding.

**Recommendation:** As previously recommended, Constable Precinct 6 should communicate the importance of proper timekeeping coding and policy adherence. Constable, and any authorized timecard approvers, should also increase awareness of possible policy violations while reviewing and before approving staff timecards. Further, the Constable should enforce any current directives referencing this on-going issue to ensure compliance.

**Action:** Constable agrees with recommendation. Although improved, Constable will continue to communicate the importance of following County timekeeping policies and procedures to all employees. Further, Constable will discuss one-on-one with all timecard approvers to ensure proper enforcement diligence when reviewing and approving employee timecards **Unresolved**

Closed **M**

**Finding:** In a sample of two monthly fuel card statements, containing a total of 99 transactions, nine transactions (9%) had inconsistent odometer readings and three of the nine transactions had odometer readings extremely out of sequence. The extremely out of sequence readings gives the impression of card sharing between vehicles and/or improper use.

**Recommendation:** Constable Precinct 6 should communicate the importance of proper fuel card usage and documentation to staff fueling vehicles. Odometer readings per vehicle assigned fuel cards should be consistent without deviation. Further, this should be documented in the office policies and procedures to ensure proper acknowledgement by department staff. This is a repeat finding.

**Action:** Constable agrees with recommendation. Constable to hold a department meeting scheduled for September 13, 2023, in order to relay the importance of proper fuel card usage. Constable will expand his current policies and procedures by creating a fuel card section, detailing proper fuel card usage with references to County fuel card policy and scheduled departmental meeting. **Resolved**



**EI PASO COUNTY CONSTABLE PRECINCT 6  
MAY 2023 – APRIL 2024  
FINDINGS AND ACTION PLANS**



**Current Audit Findings & Action Plans**

<b>Finding #1</b>		<b>Risk Level <span style="color: red; font-weight: bold;">H</span></b>	
<p><u>El Paso County Human Resource Timekeeping and Attendance Policy Adherence</u> – Timecard records for the audit scope for all nine current employees were reviewed. On February 9, 2021, Constable updated office policies and procedures with a directive to all personnel explaining the use of compensatory time before vacation time. Although improved, out of 27 pay codes sampled and tested, three (11%) still had instances in which vacation leave was used before compensatory time. County Human Resource policy and office directive both state compensatory time must be used prior to the use of vacation leave and a full 40-hours must be worked before any excess time is considered compensatory time.</p> <p>Further, out of the nine employees tested, five (56%) still had compensatory balances at the end of fiscal year 2023. County policy states compensatory time accrued must be taken within the same fiscal year it was earned, unless a ninety day extension is granted in writing by the department head or elected official. Written extension approval was not provided.</p> <p>Proper coding and adherence to County Human Resources timekeeping and attendance policies will aid in proper time allocation, proper employee compensation, policy adherence and reduced risk of fraud and possible wage-hour liability for the County. Although a directive was issued to all Constable staff, this remains an on-going issue and a repeat finding.</p>			
<b>Recommendation</b>			
<p>As previously recommended, Constable Precinct 6 should communicate the importance of proper timekeeping coding and policy adherence. Constable, and any authorized timecard approvers, should also increase awareness of possible policy violations while reviewing and before approving staff timecards. Further, the Constable should enforce any current directives referencing this on-going issue to ensure compliance.</p>			
<b>Action Plan</b>			
<b>Person Responsible</b>	<b>Constable, Precinct 6</b>	<b>Estimated Completion Date</b>	<b>9/15/2024</b>
<p>Constable agrees with recommendation. Constable and staff to 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>			