



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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08-33

September 4, 2024

Mr. Robin D. Sully  
Facilities Director  
500 E. San Antonio, Suite M1  
El Paso, Texas 79901

Dear Mr. Sully:

The County Auditor's Internal Audit division performed an audit of the County Parking Garage financial records to determine if internal controls are adequate to ensure proper preparation of the Parking Garage financial reports. Policies, procedures and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested seven financial controls and two operating controls with a total of 84 samples. There were no findings noted as a result of the audit procedures. We wish to thank the management and staff of the Facilities Management-Parking Garage 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 A. Parker".

for Barbara Parker

Barbara A. Parker  
County Auditor

cc: Ms. Betsy Keller, Chief Administrator  
Ms. Norma Palacios, Executive Director, Public Works Department  
Ms. Viviana Hernandez, Facility Services Manager



**Facilities Management, Parking Garage Audit  
For the Period of March 2023 thru February 2024**

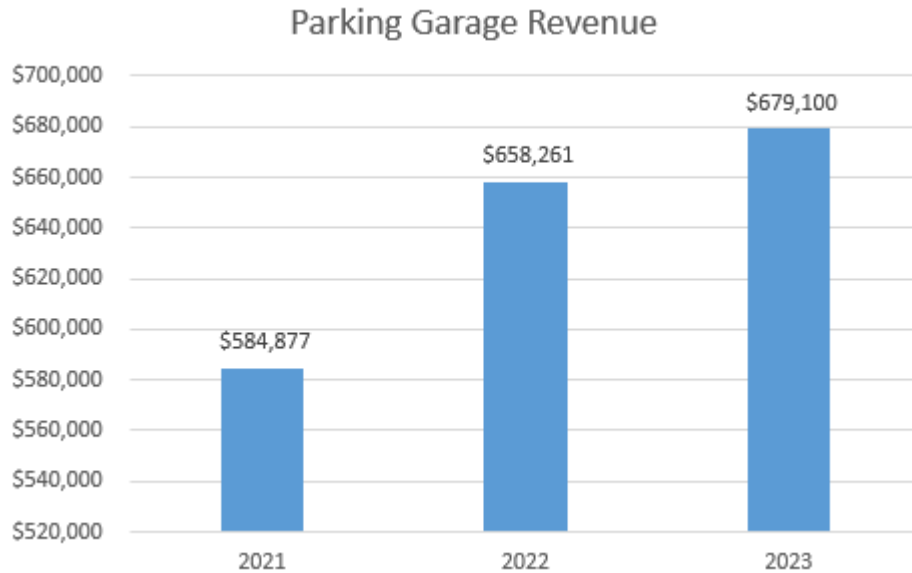


**EXECUTIVE SUMMARY**

**BACKGROUND**

The County owns two parking garages. One is open to the public for hourly, daily or monthly parking. This parking garage is also for citizens summoned for jury duty. The second parking garage is for County employees, other government entities and non-profit organizations with fees charged monthly. The Facilities Management Office oversees the parking garage operations and administers monthly parking including leases, access cards, monthly billing, and monthly parking lease payments. The parking garage manager handles the daily operating activities of both parking garages. Due to reporting limitations and faulty equipment, the parking garage implemented new equipment in September 2018. The new equipment and software offer access controls for both parking garages such as the capability to grant and customize access as needed and remote access to rolling gates and arm gates. Additional software is expected to be purchased and implemented that will allow the Facilities Management Office to receive payments, print receipts and run financial reports for monthly, employee and public parking. This modernized software will replace RecWare and will be linked to the new parking garage equipment. The Facilities Management Office is currently looking for a cost-effective alternative. This audit was performed by Letty Dominguez, internal auditor certified I. The most recent prior audit was in April 2022, with six findings.

Financial reports are generated from RecWare showing all transactions occurring each month. The following chart is a comparison of fees collected by Facilities Management-Parking Garage for the past three fiscal years as recorded in Enterprise ERP, the County’s financial system. There is a 16% increase in revenue from FY 2021 to FY 2023.



Source: Enterprise ERP

**SCOPE**

The scope of the audit includes financial records from March 2023 through February 2024.



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**EXECUTIVE SUMMARY**

**OBJECTIVES**

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

<b>Business Objective</b>	<b>Control Assessment</b>
1. Functioning and appropriate cash controls	<b>Satisfactory</b>
2. Voids are properly justified, approved and documented	<b>Satisfactory</b>
3. Compliance with timely deposit law <i>Local Government Code (LGC) §113.022</i> and complete deposit documentation	<b>Satisfactory</b>
4. Manual receipts are reviewed for proper documentation and completeness	<b>Satisfactory</b>
5. Accuracy of parking tickets	<b>Satisfactory</b>
6. Parking validation billings are complete and accurate	<b>Satisfactory</b>
7. Completeness of the mail log and timely posting to RecWare	<b>Satisfactory</b>
8. Adequate safe access controls	<b>Satisfactory</b>
9. Procurement process has proper segregation of duties	<b>Satisfactory</b>
10. Documentation of updated policies and procedures	<b>Satisfactory</b>

**METHODOLOGY**

To achieve the audit objectives, we:

- Performed a surprise cash count in accordance with *LGC §115.0035*
- Tested a sample of void transactions for justification, management approval and proper documentation
- Tested a sample of daily deposit documentation for completeness and compliance with *LGC §113.022*
- Tested manual receipts for proper documentation, completeness and posting to RecWare
- Tested a sample of daily deposit reports and compared it to daily tickets collected for accuracy
- Tested a sample of parking validation billings for completeness and appropriate billings
- Tested a sample of mailed payment log entries for completeness, compliance with *LGC §113.022* and timely posting to RecWare
- Reviewed safe access controls
- Reviewed purchase requisition workflow for management approval and segregation of duties
- Reviewed policies and procedures for completeness and updates
- Reviewed previous audit action plans for implementation



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**EXECUTIVE SUMMARY**

**RESULTS**

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

<b>Control Summary</b>	
<b>Good Controls</b>	<b>Weak Controls</b>
<ul style="list-style-type: none"> <li>• Cash handling controls (Obj. 1)</li> <li>• Void transaction controls (Obj. 2)</li> <li>• Complete deposit documentation (Obj. 3)</li> <li>• Manual receipt completeness (Obj. 4)</li> <li>• Parking tickets accuracy (Obj. 5)</li> <li>• Billings of parking validations (Obj. 6)</li> <li>• Mailed payment controls (Obj. 7)</li> <li>• Safe access controls (Obj. 8)</li> <li>• Procurement process controls (Obj. 9)</li> <li>• Documentation of policies and procedures (Obj. 10)</li> </ul>	
<b>Findings Summary</b>	
None.	

**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**

Facilities Management-Parking Garage met all objectives of this audit. Documented processes appear to be operating efficiently.



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**FINDINGS AND ACTION PLANS**

**Prior Audit Findings Summarized with Current Status**

**Status**

- H Closed** 1. **Finding:** Voided transaction controls are not implemented.  
**Recommendation:** All voided transactions should be approved by management and a void log should be implemented.  
**Action Plan:** A voids log has been implemented. Management will discuss and document the parking garage voided transaction procedures. **Resolved.**
  
- H Closed** 2. **Finding:** Daily deposits were not verified by a second person, logged in the Miracle Delivery log, and deposited in accordance with *LGC §113.022*.  
**Recommendation:** Daily deposits from the parking garage and the facilities office should be reviewed and verified by a second person. Procedure should be documented in the policies and procedures manual. All deposits should be logged in the Miracle delivery log. Deposits should be made according to *LGC §113.022*.  
**Action Plan:** Management concurs with the recommendation. **Resolved**
  
- H Closed** 3. **Finding:** Lack of segregation of duties in the ordering and receiving functions with the Facilities Management-Parking Garage office.  
**Recommendation:** The Enterprise ERP purchase requisition workflow should be updated to include management approval.  
**Action Plan:** Purchase requisition approval workflow will be set up. **Resolved**
  
- H Closed** 4. **Finding:** Paid invoices did not have documented management approval.  
**Recommendation:** Implementation of approval workflow as recommended in finding #3.  
**Action Plan:** Management concurs with the recommendation. **Resolved**
  
- M Closed** 5. **Finding:** Mail log reviews are not documented.  
**Recommendation:** Documented reviews of the mail log should be done.  
**Action Plan:** The facility services manager will conduct weekly documented reviews of the mail log. **Resolved**
  
- L Closed** 6. **Finding:** Documented policies and procedures need to be updated.  
**Recommendation:** The written policies and procedures should be updated to reflect current procedures and policies in use.  
**Action Plan:** Management concurs with the recommendation. **Resolved**