



**Environmental Services Solid Waste Lien
Follow-Up Audit Report
A2020-06**

Issued by the
Internal Audit Office
July 20, 2020

**City of El Paso
Internal Audit Office
Environmental Services Solid Waste Lien Follow-Up Audit A2020-06**

EXECUTIVE SUMMARY

The Internal Audit Office conducted a Follow-Up Audit of the Environmental Services Solid Waste Lien Audit Report dated April 25, 2019. The original Audit Report contained one (1) finding. Upon completion of the audit fieldwork, we have determined the status of the recommendation for the audit finding as outlined in the table below:

Finding No.	Description of Original Finding	Status
1	The Environmental Services Department (ESD) Standard Operating Procedures currently do not include specific procedures regarding the following: <ul style="list-style-type: none">• Data entry to the Accela database regarding Solid Waste Liens.• Obtaining a Writ of Entry to abate a property.• ESD does not have a documented flowchart that details the complete Solid Waste Lien process.	Implemented

For a detailed explanation of the current observation, please refer to the finding contained in the body of this Audit Report.

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BACKGROUND

The *Generally Accepted Government Auditing Standards* (Standard 8.30) states that auditors should evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements. The *International Standards for the Professional Practice of Internal Auditing* (Performance Standard 2500.A1) require that the Chief Audit Executive establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.

AUDIT OBJECTIVES

The audit objective was to ensure that corrective action was taken by management to address the recommendations detailed in the original Audit Report dated April 25, 2019.

AUDIT SCOPE

The audit period covered Environmental Services Department (ESD) Standard Operating Procedures dated June 6, 2019 and the Accela Tutorial dated July 11, 2019.

AUDIT METHODOLOGY

To achieve our audit objectives, we:

- Conducted interviews with ESD Management and staff.
- Verified if ESD's Standard Operating Procedures document:
 - How to enter Solid Waste Lien entries into the Accela database.
 - Obtaining a Writ of Entry for property abatement.
- Verified if ESD developed, documented and distributed a flowchart to help City departments involved in the Solid Waste Lien Process understand their role.

We conducted this audit in accordance with *Generally Accepted Government Auditing Standards* and the *International Standards for the Professional Practice of Internal Auditing*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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CURRENT OBSERVATION AND STATUS

Based on the follow-up audit results, the original finding recommendation will be designated with one of the following four status categories:

<i>Implemented</i>	The finding has been addressed by implementing the original corrective action or an alternative corrective action.
<i>In Progress</i>	The corrective action has been initiated but is not complete.
<i>Not Applicable</i>	The recommendation is no longer applicable due to changes in procedures or changes in technology.
<i>Not Implemented</i>	The recommendation was ignored, there were changes in staffing levels, or management has decided to assume the risk.

Finding 1

Current Observation

The Internal Audit Office reviewed the Environmental Services Department (ESD) Standard Operating Procedures dated June 6, 2019 and the Accela Tutorial for Solid Waste Lien entries dated July 11, 2019. The following was determined:

- ESD created a step-by-step tutorial for entering Solid Waste Lien cases into the Accela database.
- ESD updated their Standard Operating Procedures to include specific procedures for obtaining the Writ of Entry for the property abatement process.
- On June 11, 2020, ESD completed a flowchart outlining the complete Solid Waste Lien process for all the City departments involved. The flowchart has been distributed to ESD management and staff and is in the process of being distributed to the other City departments involved in the Solid Waste Lien Process.

Status

Implemented

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INHERENT LIMITATIONS

Because of the inherent limitations of internal controls, errors or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods beyond the Audit Report date are subject to the risk that procedures may become inadequate due to changes in conditions, management override of internal controls, or that the degree of compliance with the procedures may deteriorate. This was a limited scope audit which only reviewed the areas stated in the Audit Objectives during the Audit Scope period. No representations of assurance are made to other areas or periods not covered by this audit.

CONCLUSION

We have concluded our audit work on the objectives of the Environmental Services Solid Waste Lien Follow-Up Audit. The audit evidence used in the analysis is sufficient and appropriate for addressing the objectives and supporting the observations and conclusion. In accordance with *Generally Accepted Government Auditing Standards*, we are required to conclude on whether the Environmental Services Department met the objectives of this Follow-Up Audit. Based on our audit work, we have determined that the Environmental Services Department (ESD) met the audit objectives in the following areas:

- Creating a step-by-step tutorial to serve as a guide when entering Solid Waste Lien cases into the Accela database.
- Documenting the process for obtaining a Writ of Entry for property abatement in their Standard Operating Procedures.
- Developing and documenting a flowchart to help City departments involved understand the Solid Waste Lien Process.

We wish to thank ESD management and staff for their assistance and courtesies extended during the completion of this Follow-Up Audit.

Signature on File

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