



2018-2019 Audit Plan

Prepared by the
Internal Audit Office
September 1, 2018

OVERVIEW

In accordance with *The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing*, Standard 2010 – Planning, the Internal Audit Office has prepared an Audit Plan for Fiscal Year 2018-2019. The 2018-2019 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Office in Fiscal Year 2018-2019.

By periodically reporting the Internal Audit Office's actions to the Financial Oversight and Audit Committee (FOAC) and the City Manager, the Internal Audit Office helps support the City of El Paso's Strategic Plan Goals 6.6 and 6.8;

- Goal 6.6: Ensure continued financial stability and accountability through sound financial management, budgeting and reporting.
- Goal 6.8: Support transparent and inclusive government.

The process of preparing the Audit Plan included identifying those areas that are considered the most important and ensuring that activities with the greatest risk are audited. The Financial Oversight and Audit Committee reviewed and approved the 2018-2019 Audit Plan. Members of the Financial Oversight and Audit Committee provided input, as did the City Manager, the Deputy City Managers, and Managing Director, where appropriate. The Financial Oversight and Audit Committee (FOAC) is comprised of the following members:

- Dr. Sam Morgan, Representative District 4 – FOAC Chair
- Cassandra Hernandez, Representative District 3
- Claudia Ordaz Perez, Representative District 6
- Henry Rivera, Representative District 7

IDENTIFICATION OF THE AUDIT UNIVERSE AND RISK ASSESSMENT

The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing requires that internal auditors develop an audit plan based on the assignment of risk. The Audit Universe is a subjective assessment of auditable areas within the City of El Paso. To identify the Audit Universe, we reviewed prior audit plans, the annual financial report, and prior risk assessments. The auditable areas were broken down into ten distinct areas:

1. Mayor & City Council
2. City Manager
3. City Attorney's Office
4. El Paso City Employee's Pension Fund
5. Chief Financial Officer
6. DCM – Public Works
7. DCM – Economic Development & Tourism
8. Managing Director
–Aviation and International Bridges
9. DCM – Public Safety & Support Services
10. Fire Chief

City of El Paso
Internal Audit Office
2018-2019 Annual Audit Plan

The following describes our planning process used to prepare the 2018-2019 Audit Plan. The 2018-2019 Audit Plan can be found as **Attachment 1**.

The Audit Universe for the City of El Paso was identified by separating the Operational, Administrative, and Executive Management functions within the City of El Paso. The Risk Assessment was designed to measure certain risk factors necessary for the City of El Paso to meet its mission, strategic plan, and its goals and objectives. Our goal is to provide reasonable assurance that the concept of risk based auditing was practiced. The risk factors used were:

- **Management Interest** – Interest by management to have an area audited due to operational or internal control concerns.
- **Budget Risk** – The risk that the City of El Paso’s annual budget will be severely affected by factors that are not planned for or anticipated.
- **Strategic Risk** – The risk that poor business decisions or improper implementation of strategic goals will reduce the City of El Paso’s ability to meet those goals.
- **Reputation Risk** – The risk that the City of El Paso’s public image will be tarnished due to improper actions on the part of officials, management, or staff.
- **Compliance Risk** – The risk that failure to comply with laws and regulations, prudent ethical standards, and contractual obligations will harm the City of El Paso.
- **High Level of Decentralization** – The risk of internal control breakdowns due to the size of large-scale departments or operations.
- **Legal Claims** – The risk of the legal claims being filed against City departments while conducting their core operations.
- **Time last audited** – The risk that certain high risks areas within the City of El Paso are not audited on a periodic basis.
- **Change in Management** – The risk of new management being assigned to an area identified in the Audit Universe.

The Annual Risk Assessment can be found as **Attachment 2**.

SCOPE OF AUDITS

The Institute of Internal Auditor’s International Standards for the Professional Practice of Internal Auditing addresses the scope of work as follows:

- Review the **reliability and integrity of financial and operational information** and the means used to identify, measure, classify, and report such information.
- Review the systems established to ensure **compliance** with those policies, plans, procedures, laws, and regulations, which could have a significant impact on operations and reports, and should determine whether the organization is in compliance.
- Review the means of **safeguarding assets** and as appropriate verify the existence of such assets.
- Appraise the **effectiveness and efficiency** of operations within the organization.
- Review **operations or programs** to ascertain whether results are consistent with established goals and objectives, and whether the operations or programs are being implemented or performed as intended.
- Review the **Governance, Risk Management, and Control** environments within our organization during the risk assessment and audit planning process.

City of El Paso
Internal Audit Office
2018-2019 Annual Audit Plan

In addition, audits are completed under the guidance of the *U.S. Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS)*. GAGAS provide a framework for conducting high quality government audits with competence, integrity, objectivity, and independence. These standards are for use by auditors of government entities and entities that receive government awards. GAGAS contain requirements and guidance dealing with ethics, independence, auditors' professional competence and judgment, quality control, the performance of field work, and reporting. Audits performed under GAGAS provide information used for oversight, accountability, and improvements of government programs and operations. GAGAS contain requirements and guidance to assist auditors in objectively acquiring and evaluating sufficient, appropriate evidence and reporting the results. When auditors perform their work in this manner and comply with GAGAS in reporting the results, their work can lead to improved government management, better decision making and oversight, effective and efficient operations, and accountability for resources and results.

BUDGET AND STAFFING

The Available Audit Hours Budget for the Internal Audit Office was prepared in accordance with the City of El Paso's wage and hour guidelines and approved by the City Manager.

For Fiscal Year 2018-2019, the Internal Audit Office will be staffed with 9 staff members as per the Staffing Table approved by the City Manager, thereby making 18,720 audit hours available for the Fiscal Year. The staff currently consists of the Chief Internal Auditor, an Auditor IV, two Auditor III, three Auditor II, one Auditor I, and a Financial Research Analyst. Staff development continues to be a strategic goal of the Internal Audit Office. Staff members have been encouraged to attend professional training opportunities offered by the Institute of Internal Auditors (IIA), the Association of Local Government Auditors (ALGA), Association of Government Accountants (AGA), Association of Certified Fraud Examiners (ACFE) and the Association of Airport Internal Auditors (AAIA). Because of the philosophy of encouraging professional development, four staff members have attained the professional designation of Certified Internal Auditor (CIA). Six staff members are Certified Government Auditing Professionals (CGAP). One staff member has obtained the Certified Fraud Examiners (CFE) professional designation. Another staff member is Certified in Risk Management Assurance (CRMA). Four staff members have obtained Master Level degrees.

CALCULATION OF FY 2018-2019 AUDIT HOURS

The calculation of Available Audit Hours is included as Attachments 3 & 4. A total of 18,720 hours will be available for the Audit Year. The calculation of Available Audit Hours was divided into five categories. The five categories are:

1. Audits and Projects	12,523 Hours
2. General Administration	3,477 Hours
3. Training and CPE Hours	540 Hours
4. Holidays	576 Hours
5. Vacation and Sick Leave	1,604 Hours
Total	18,720 Hours

**City of El Paso
Internal Audit Office
2018-2019 Audit Plan**

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
First Quarter				
(CarryFwds) El Paso City Employee's Pension Fund Confirmation Project	400			
(CarryFwds) Zoo Department - CIP Projects Audit	500			
(CarryFwds) Office of Management and Budget Audit	500			
Workplace Investigation Review	500			
Follow-Up Audit - Airport Warehouse Inventory - Internal Controls Audit A2017-08	250			
U-Matter Gift Card Review	100			
Hotel Occupancy Tax Audits	100			
Citywide Department Overtime Review	50			
Fire Medicare Compliance Review	75			
Tax Office Refund Review Project	100			
P-Card Reviews: City Council & City Manager's Office - P-Card & Travel Review	250			
Ethicsline	75			
Contingency Hours	199			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Auditor IV		90		
Administrative Duties - Staff Auditors		554		
Auditor Training			135	
Vacation/Sick Leave/Holiday				577
Total for Quarter	3,099	869	135	577
Second Quarter				
Follow-Up Audit - Controls over Account Access Audit A2017-02	250			
Follow-Up Audit - City Insurance Program – Dependent Eligibility Coverage Audit A2017-09	250			
Animal Services - Chip Program Audit	500			
Environmental Services Dept. - Environmental Liens Review Audit	500			
Sun Metro Route Review	500			
Longevity Project	250			
Hotel Occupancy Tax Audits	100			
Citywide Department Overtime Review	50			
Tax Office Refund Review Project	100			
Ethicsline	75			
Contingency Hours	404			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Auditor IV		90		
Administrative Duties - Staff Auditors		554		
Auditor Training			135	
Vacation/Sick Leave/Holiday				625
Total for Quarter	2,979	869	135	625

**City of El Paso
Internal Audit Office
2018-2019 Audit Plan**

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
Third Quarter				
Follow-Up Audit - Sun Metro Overtime Audit A2017-10	250			
Follow-Up Audit - Community Development - First Time Homebuyer's Program Audit A2018-01	250			
Follow-Up Audit - Facilities Maintenance Program Audit A2018-02	250			
Parks and Recreation Dept. - Rental of Park Facilities Audit	500			
Economic & International Dept. - Real Estate Division - Leases Portfolio Audit	500			
Sales Tax Analysis & Reporting Service (STARS) Administration	250			
Longevity Project	250			
Hotel Occupancy Tax Audits	100			
Citywide Department Overtime Review	50			
Fire Department Medicare Compliance Review	75			
Tax Office Refund Review Project	100			
P-Card Reviews	250			
Ethicsline	75			
Contingency Hours	359			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Auditor IV		90		
Administrative Duties - Staff Auditors		554		
Auditor Training			135	
Vacation/Sick Leave/Holiday				489
Total for Quarter	3,259	869	135	489
Fourth Quarter				
Follow-Up Audit - Tax Office - Internal Controls Audit A2018-08	250			
Follow-Up Audit - Zoo Controlled Substances Internal Controls Audit A2017-05	250			
Peer Review Program - Red Book Standards Self Assessment	250			
Peer Review Program - Yellow Book Standards Self Assessment	250			
Community and Human Development Dept. - Review of Outstanding Loans Audit	500			
Streets and Maintenance Dept. - Transportation Management Div. - IT Center Security	500			
Fire Department - Billing Audit	500			
Hotel Occupancy Tax Audits	100			
Citywide Department Overtime Review	50			
Tax Office Refund Review Project	100			
Ethicsline	75			
Contingency Hours	362			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Auditor IV		90		
Administrative Duties - Staff Auditors		554		
Auditor Training			135	
Vacation/Sick Leave/Holiday				489
Total for Quarter	3,187	869	135	489
Grand Total	12,524	3,476	540	2,180

**City of El Paso
Internal Audit Office
2018-2019 Audit Plan
Risk Assessment
Attachment 2**

Weighting 15% to 5-High 15% to 5-High 15% to 5-High 10% to 5-High 10% to 5-High 5% to 5-High 5% to 5-High 100%

Description	15% to 5-High		15% to 5-High		15% to 5-High		10% to 5-High		10% to 5-High		5% to 5-High		5% to 5-High		Raw Total	Weighted Total
	1-1	1-1	1-1	1-1	1-1	1-1	1-1	1-1	1-1	1-1	1-1	1-1	1-1			
Mayor & City Council																
Council District #1 Office	1	1	4	4	5	4	4	1	1	1	1	2	2	20	22	
Council District #2 Office	1	1	4	4	5	4	4	1	1	1	1	4	4	22	24	
Council District #3 Office	1	1	4	4	5	4	4	1	1	1	1	4	4	22	24	
Council District #4 Office	1	1	4	4	5	4	4	1	1	1	1	4	4	22	24	
Mayor's Office	1	1	4	4	5	4	4	1	1	1	1	4	4	22	24	
Council District #5 Office	1	1	4	4	5	4	4	1	1	1	1	1	1	19	22	
Council District #6 Office	1	1	4	4	5	4	4	1	1	1	1	1	1	19	22	
Council District #7 Office	1	1	4	4	5	4	4	1	1	1	1	4	4	22	24	
Council District #8 Office	1	1	4	4	5	4	4	1	1	1	1	4	4	22	24	

City Attorney Office																
Administration	4	3	4	4	4	4	5	2	5	5	5	5	5	37	37	
Transactional	2	3	4	4	4	4	5	2	5	5	5	5	5	35	35	
Trial	2	3	3	3	4	4	5	2	5	5	5	5	5	34	37	

El Paso City Employees' Pension Fund																
Pension Fund	5	5	5	5	5	5	5	5	1	3	3	1	1	35	40	

City Manager																
Internal Audit Office	5	3	5	5	5	5	5	1	1	1	3	1	1	29	34	
City Manager's Office	4	3	4	4	5	5	5	1	1	1	1	1	1	25	30	
Assistant to the City Manager																
Executive Assistant to the City Manager																
Public Information/Marketing Mgr	3	2	2	4	4	2	2	1	1	1	1	5	5	21	26	
U-Matter Employee Recognition	5	2	5	5	5	3	3	4	1	1	1	5	5	31	36	
City Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City Clerk Office	3	3	3	3	3	5	3	3	1	5	5	5	5	31	34	
Elections	3	3	3	3	4	5	5	3	1	5	5	5	5	32	34	
Records & Archival Mgt & Analysis	2	3	3	3	3	5	5	3	1	5	5	5	5	30	31	
Coordination Title VI	3	3	3	3	3	5	5	3	1	5	5	5	5	31	31	

**City of El Paso
Internal Audit Office
2018-2019 Audit Plan
Risk Assessment
Attachment 2**

Description	Weighting		15% 5-High to 1-Low		15% 5-High to 1-Low		15% 5-High to 1-Low		10% 5-High to 1-Low		10% 5-High to 1-Low		5% 5-High to 1-Low		5% 5-High to 1-Low		100%	
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total							
Chief Financial Officer																		
Comptroller's Office																		
Sales Tax	5	5	5	5	5	3	1	5	3	-	5	3	3	37	40			
Systems Accounting Mgt	4	5	4	4	5	4	1	5	3	3	35	39	39	39	40			
Hotel Occupancy Tax	5	5	5	5	5	4	3	1	3	3	37	40	38	38	35			
Procurement Card	5	5	5	5	4	3	1	1	3	3	33	38	35	36	28			
Financial/Fiscal Operations	5	5	5	5	4	4	3	1	3	3	32	35	32	36	36			
Grant Accounting	5	4	4	4	4	3	1	1	3	3	32	36	28	36	36			
Financial Reporting	5	3	3	3	4	3	1	1	3	3	26	28	36	36	36			
Payroll	5	4	5	5	4	3	1	1	3	3	31	36	30	30	22			
Treasury Management	4	3	3	3	1	3	2	3	3	3	25	30	22	21	21			
City Cashiers	3	1	2	3	1	3	1	1	3	3	17	21	21	21	21			
Capital Asset Management	2	2	2	2	1	3	1	1	3	3	16	21	21	21	21			
City Auctions	2	1	2	2	1	3	1	1	3	3	16	21	21	21	21			
Office of Management & Budget																		
Annual Budget Management	5	5	5	5	5	4	1	5	5	5	40	41	41	41	41			
Non-Departmental	3	3	3	3	5	1	1	5	2	2	26	28	28	28	28			
Tax Office																		
Collections + Refunds + Disbursements	5	5	5	5	5	3	3	5	5	5	38	40	40	40	40			
Administration	4	5	3	5	5	3	1	5	3	3	34	38	38	38	38			
Utility Franchise Oversight																		
	5	5	4	4	5	1	1	5	1	1	31	33	33	33	33			
DCM - Public Works Portfolio																		
Capital Improvement Department																		
Capital Projects	5	5	5	5	5	4	1	1	5	5	36	37	37	37	37			
Environmental Services																		
Recycling Program	4	4	4	4	4	3	1	5	1	1	30	32	32	32	32			
Code Compliance Division	5	3	5	5	5	2	4	5	1	1	35	40	40	40	40			
Landfill Division	3	3	4	4	5	2	1	5	1	1	28	30	30	30	30			
Collections Division	3	4	4	4	4	2	1	3	1	1	26	28	28	28	28			
Administration - Purchasing	3	3	3	2	3	2	1	4	1	1	22	24	24	24	24			
Training & Public Programs Div	3	3	2	2	3	2	1	5	1	1	22	24	24	24	24			

City of El Paso
Internal Audit Office
2018-2019 Audit Plan
Risk Assessment
Attachment 2

Description	15% 5-High to 1-Low		15% 5-High to 1-Low		15% 5-High to 1-Low		15% 5-High to 1-Low		10% 5-High to 1-Low		10% 5-High to 1-Low		5% 5 for 2014 to 1 for 2018		5% 5 for 2014 to 1 for 2018		100% 5 for 2014 to 1 for 2018	
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total							
Mass Transit - Sun Metro	1	2	3	4	5	6	7	8	9									
Administration & Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounting & Admin	5	5	5	5	5	3	1	4	1	34	39							
Planning/Program Mgt	5	5	5	4	3	2	1	4	1	30	34							
Community Relations	4	4	4	3	3	2	1	4	1	26	27							
Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-							
Transit Operations	5	5	5	5	5	4	1	1	1	32	37							
Lift (Paratransit) Services	4	4	4	4	4	2	1	5	3	31	32							
Maintenance	3	3	2	2	2	2	1	4	1	20	24							
Parks and Recreation/ Parks Maintenance																		
Administration	5	4	5	5	5	3	1	5	1	34	39							
Recreation	4	3	4	4	2	2	1	5	1	26	30							
Sports	4	3	3	3	2	2	1	5	1	24	28							
Land Management	5	5	4	4	2	2	1	5	1	29	33							
Facilities Maintenance	4	3	2	3	2	2	1	2	1	20	23							
Streets and Maintenance																		
Streets	-	-	-	-	-	-	-	-	-	-	-							
Street Construction	4	4	4	5	4	2	1	2	4	30	32							
Pavement Maintenance System	4	4	4	5	4	2	1	2	4	30	32							
Street Operations	5	5	5	5	5	2	1	2	4	34	39							
Traffic Engineering	4	2	5	5	4	2	1	5	4	32	36							
Anti Graffiti Program	3	2	1	1	2	2	1	5	4	21	21							
Maintenance (Facilities & Fleet)																		
Building Maintenance	4	5	5	5	4	3	1	2	4	33	37							
Street Light Maintenance	5	4	5	5	4	2	1	5	4	35	37							
Fleet Service	3	4	3	3	3	2	1	5	4	28	32							
Records Management	3	2	2	2	2	1	1	5	4	22	22							
- Liaison to:																		
Metropolitan Planning Org.	4	3	4	3	3	4	1	5	4	31	33							
PSB Coordination	3	3	3	3	3	2	1	5	2	25	26							
Regional Mobility Authority	4	4	4	5	3	4	2	1	5	32	34							

City of El Paso
Internal Audit Office
2018-2019 Audit Plan
Risk Assessment
Attachment 2

Description	Weighting		15% to 5-High		15% to 5-High		15% to 5-High		10% to 5-High		10% to 5-High		5% to 5-High		5% to 5-High		5% to 5-High		100%	
	15% to 1-Low	5-High to 1-Low	15% to 1-Low	5-High to 1-Low	15% to 1-Low	5-High to 1-Low	10% to 1-Low	5-High to 1-Low	10% to 1-Low	5-High to 1-Low	10% to 1-Low	5-High to 1-Low	5% to 1-Low	5-High to 1-Low	5% to 1-Low	5-High to 1-Low	5% to 1-Low	5-High to 1-Low	Raw Total	Weighted Total
	1	2	3	4	5	6	7	8	9											
DCM - Economic Development & Tourism Portfolio																				
Community & Human Development																				
Grant Administration	5	5	5	5	5	4	1	2	5	-	-	-	-	-	-	-	-	-	-	-
Neighborhood Redevelopment	4	4	4	4	5	3	1	3	5	3	3	1	3	5	5	5	5	5	33	35
Housing	5	4	5	5	5	4	1	1	5	4	4	1	1	5	5	5	5	5	35	40
Public Services	2	3	3	3	3	2	1	5	5	2	2	1	5	5	5	5	5	5	27	30
Economic Development																				
380 Agreements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Leases	5	5	5	5	5	3	1	2	4	3	3	1	2	4	4	4	4	35	38	40
Economic Development Activities	4	5	5	4	4	1	1	1	4	1	1	1	1	4	4	4	4	29	33	33
Economic Development Admin	3	3	3	2	2	1	1	5	5	1	1	1	5	5	5	5	5	25	25	28
Libraries																				
Branches	4	3	4	5	2	1	1	2	5	1	1	1	2	5	5	5	5	27	27	29
Main	4	3	4	5	2	1	1	2	5	1	1	1	2	5	5	5	5	27	27	29
Administration - Purchasing	4	3	4	3	2	1	1	2	4	1	1	1	2	5	5	5	5	25	25	27
Trans Pecos System	2	3	3	2	2	1	1	5	5	1	1	1	5	5	5	5	5	24	24	26
Technical Services	2	3	2	2	2	1	1	5	5	1	1	1	5	5	5	5	5	23	23	25
Museums & Cultural Affairs																				
Museum of History	3	3	4	4	3	2	1	5	5	-	-	-	-	-	-	-	-	-	-	-
Museum of Art	3	3	4	5	3	2	1	1	4	2	2	1	5	5	5	5	5	30	30	31
Museum of Archaeology	3	3	3	3	3	2	1	1	3	2	2	1	5	5	5	5	5	27	29	29
Cultural Affairs	3	3	4	4	3	2	1	3	4	2	2	1	3	1	1	1	1	24	24	24
Planning & Inspections																				
Building Permits & Inspections	5	5	5	5	5	3	1	1	5	3	3	1	1	5	5	5	5	35	35	37
Outside Contracts	4	4	3	3	4	2	1	5	4	2	2	1	5	5	5	5	5	31	31	31
Development Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning	4	4	3	3	4	2	1	3	4	2	2	1	3	5	5	5	5	29	29	29
One Stop Shop	4	4	3	3	4	2	1	3	4	2	2	1	3	5	5	5	5	29	29	29
Development Assistance Cir	4	4	3	2	3	2	1	3	3	2	2	1	3	5	5	5	5	27	27	27
Zoo																				
Animal Health	5	5	5	5	5	3	1	4	5	3	3	1	4	1	1	1	1	34	34	39
Animal Collections	3	3	3	4	5	1	1	5	3	1	1	1	5	5	5	5	5	26	26	26
Administration	5	4	5	5	5	4	1	5	5	4	4	1	5	5	5	5	5	35	35	40
Facilities Maintenance	2	2	3	2	2	1	1	3	2	2	1	1	5	5	5	5	5	19	19	19

City of El Paso
Internal Audit Office
2018-2019 Audit Plan
Risk Assessment
Attachment 2

Description	Weighting		15% to 5-High		15% to 5-High		15% to 5-High		10% to 5-High		10% to 5-High		5% to 5-High		5% to 5-High		100%						
	15% to 1-Low	5-High to 1-Low	15% to 1-Low	5-High to 1-Low	15% to 1-Low	5-High to 1-Low	15% to 1-Low	5-High to 1-Low	10% to 1-Low	5-High to 1-Low	10% to 1-Low	5-High to 1-Low	5% to 1-Low	5-High to 1-Low	5% to 1-Low	5-High to 1-Low	10% to 1-Low	100% to 1-Low					
	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total	
Overnight: Destination El Paso																							
Ball Park Baseball	5	5	5	5	4	3	2	2	2	4	3	2	1	4	34	37							
Plaza Theater	3	3	3	4	2	2	1	5	4	2	2	1	5	4	27	29							
Civic Center	3	3	3	4	2	2	1	5	4	2	2	1	5	4	27	29							
Abraham Chavez Theatre	3	3	3	3	2	2	1	5	4	2	2	1	5	4	26	28							
McKelligon Canyon Theatre	3	3	3	3	2	2	1	5	4	2	2	1	5	4	26	28							
- Managing Director																							
Airport																							
Revenue Income Streams	5	5	5	5	5	5	5	5	5	5	5	5	5	5	33	35							
Operations & Security	5	5	5	5	5	4	1	2	1	5	4	1	2	1	33	38							
Administration	5	5	5	5	5	4	1	2	1	5	4	1	2	1	33	37							
Foreign Trade Zone No. 68	1	2	3	2	3	2	1	5	1	20	22												
Development	1	2	2	2	3	2	1	5	1	19	21												
International Bridges																							
Parking Meters	5	5	5	5	5	3	1	2	4	5	3	2	4	35	37								
Bridge Toll Collections	4	4	4	4	5	3	1	3	4	5	3	2	4	32	34								
DCM - Public Safety & Support Services Portfolio																							
Health Department																							
Food Program	3	4	3	4	4	2	1	5	1	27	30												
Dental Clinic	3	4	3	4	4	2	1	5	1	27	30												
Immunization Clinics	3	4	3	4	4	2	1	5	1	27	30												
STD Clinic	3	4	3	4	4	2	1	5	1	27	30												
TB Clinic	3	4	3	4	4	2	1	5	1	27	30												
211 Call Center	3	2	2	2	3	2	1	5	1	21	22												
Human Resources & Risk Management																							
Employee Records	5	5	5	5	5	1	1	5	1	33	34												
Insurance & Benefits	5	5	5	5	5	1	3	2	5	36	39												
Recruitment/Hiring/Termination	5	3	4	5	4	1	3	5	2	32	36												
Risk Management	5	4	5	5	5	2	5	3	5	39	41												
HR Information System	4	3	4	3	3	1	1	5	1	25	27												
Payroll Process	5	5	5	5	5	4	5	5	1	40	41												
EEOC & FMLA Compliance	5	4	5	5	5	2	5	5	1	37	41												
Training	4	3	4	4	3	1	1	3	1	24	26												
Civil Service Commission	5	4	5	5	5	2	5	5	1	37	41												
Administration	2	2	3	2	2	1	1	3	1	17	19												

City of El Paso
Internal Audit Office
2018-2019 Audit Plan
Risk Assessment
Attachment 2

Description	Weighting		15% to 5-High to 1-Low		15% to 5-High to 1-Low		15% to 5-High to 1-Low		10% to 5-High to 1-Low		10% to 5-High to 1-Low		5% to 5-High to 1-Low		5% to 5-High to 1-Low		5% to 5-High to 1-Low		100%	
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total									
Information Technology																				
Wireless Telecom Contract	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	37
Public Safety Technology	4	4	4	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	35
IT Security	5	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	38
Licensing	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	30
Systems Software	4	4	3	4	4	3	4	4	4	4	3	3	3	3	3	3	3	3	3	29
Administration & Purchasing	4	2	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	27
Information Services	3	2	3	3	4	3	3	3	4	3	3	3	3	3	3	3	3	3	3	27
E-Commerce	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	18
Geographic Information Systems	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	18
Mailroom	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	15
Municipal Court																				
Municipal Court Admin	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	34
Police Department																				
Chief of Police Office	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	23
Police HR	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	19
Internal Affairs Division	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	20
Director of Public Affairs	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	17
Administrative Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property & Evidence Program	5	3	5	5	5	3	5	5	5	5	3	4	4	4	4	4	4	4	4	34
Vehicle Storage Facility	5	5	5	5	5	1	5	5	5	5	1	1	1	1	1	1	1	1	1	31
Finance Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll & Overtime	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	36
Facility Mgmt	3	3	3	3	2	2	3	3	2	2	2	1	5	1	1	1	1	1	1	25
Fleet Management	3	3	3	3	2	2	3	3	2	2	2	1	5	1	1	1	1	1	1	25
Grants	5	5	5	5	5	5	5	5	5	5	5	3	5	1	1	1	1	1	1	43
Records	1	2	3	3	4	1	3	3	4	4	1	1	5	1	1	1	1	1	1	23
Uniform Police Services Bureau 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Downtown Police Services	3	3	4	3	3	2	3	3	3	3	2	1	5	1	1	1	1	1	1	26
Patrol Program 1	3	3	4	3	3	2	3	3	3	3	2	1	5	1	1	1	1	1	1	26
Community Services Program	3	3	4	3	3	2	3	3	3	3	2	1	5	1	1	1	1	1	1	26
Traffic/DWI Program	3	3	4	3	3	2	3	3	3	3	2	1	5	1	1	1	1	1	1	26
Uniform Police Services Bureau 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Patrol Program 2	3	3	4	3	3	2	3	3	3	3	2	1	5	1	1	1	1	1	1	26
Training Program	3	3	4	3	3	2	3	3	3	3	2	1	5	1	1	1	1	1	1	26
Specialized Incident Teams	3	3	4	3	3	2	3	3	3	3	2	1	5	1	1	1	1	1	1	26
Investigations Bureau	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investigation Services Program	3	3	4	4	4	2	4	4	4	4	2	1	5	1	1	1	1	1	1	27
El Paso Fusion Center	3	3	3	2	3	2	2	3	3	3	2	1	5	1	1	1	1	1	1	24

City of El Paso
Internal Audit Office
2018-2019 Audit Plan
Risk Assessment
Attachment 2

Description	Weighting		15% to 5-High to 1-Low		15% to 5-High to 1-Low		15% to 5-High to 1-Low		10% to 5-High to 1-Low		10% to 5-High to 1-Low		5% to 5-High to 1-Low		5% to 5-High to 1-Low		5% to 5-High to 1-Low		100%	
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total									
Purchasing	5	4	5	4	4	3	3	1	5	30	35									
Performance Office	3	3	3	3	1	1	1	5	2	22	23									
-Fire Chief																				
Fire Department																				
Emergency Operations Respon	5	4	5	5	5	4	4	1	3	36	40									
Payroll & Overtime	5	5	5	5	5	5	1	1	3	34	36									
Health & Safety Division	3	3	4	4	5	1	1	5	3	29	33									
Fire Medical Research Division	5	3	4	4	5	1	1	5	3	31	35									
Aircraft Rescue Division	3	3	4	4	5	1	1	5	3	29	33									
Communication Division	3	3	4	4	5	1	1	5	3	29	33									
Fire Prevention Division	3	3	3	3	4	1	1	5	3	26	30									
Planning & Development Division	3	3	3	3	4	1	1	5	3	26	30									
Professional Development Train	3	3	3	3	4	1	1	5	3	26	30									
Operations Research Program	3	3	2	3	4	1	1	5	3	25	29									
Special Operations Division	3	3	2	3	4	1	1	5	3	25	29									
Logistics Division	3	3	3	3	4	1	1	3	3	24	28									
Fire Chief Office	2	3	2	5	1	1	1	5	3	23	27									
Administrative Division	2	3	2	3	1	1	1	4	3	20	24									
911/311 Communications	4	3	4	4	4	1	1	5	3	29	33									
Animal Services	5	3	5	5	4	4	4	2	5	37	40									

City of El Paso
 Internal Audit Office
 2018-2019 Audit Plan
 Available Audit Hours

	Chief Internal Auditor		Audit Supervisor		7 Staff Members'		Total	
	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent
Audit and Project Work	860	41.3%	1,400	67.3%	10,263.4	70.5%	12,523.4	66.9%
General Administration	900	43.3%	360	17.3%	2,216.6	15.2%	3,476.6	18.6%
Training & CPE ²	60	2.9%	60	2.9%	420	2.9%	540	2.9%
Holidays	64	3.1%	64	3.1%	448	3.1%	576	3.1%
Vacation & Sick Leave	196	9.4%	196	9.4%	1,212	8.3%	1,604	8.6%
	<u>2,080</u>	<u>100.0%</u>	<u>2,080</u>	<u>100.0%</u>	<u>14,560</u>	<u>100.0%</u>	<u>18,720</u>	<u>100.0%</u>

1-Staff Members are budgeted at 2,080 hours x 7 positions = 14,560

2-Training is allocated at 60 hours for Certified Staff & Non-Certified Staff Members.

Leave Entitlement per Staff Member w/less than 5 years (2 staff)	
Days	Hours
Vacation	96
Sick leave	120
Holidays	72
<u>Totals</u>	<u>288</u>

Calculations based on 8-hour days.

Leave Entitlement per Staff Member w/more than 5 years (7 staff)	
Days	Hours
Vacation	136
Sick leave	120
Holidays	72
<u>Totals</u>	<u>328</u>

City of El Paso
Internal Audit Office
2018-2019 Audit Plan
Calculation of Available Audit Hours

Workdays														
1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Total Hrs/ Employee	Employee Birthdays	Total Work Hours
September	19 Days	504 Hrs.	December	16 Days	456 Hrs.	March	21 Days	512 Hrs.	June	20 Days	512 Hrs.	1,992 Hrs.		
October	23 Days		January	21 Days		April	22 Days		July	22 Days				
November	21 Days		February	20 Days		May	22 Days		August	22 Days				
Total Qtr.	63 Days	504 Hrs.	Total Qtr.	57 Days	456 Hrs.	Total Qtr.	65 Days	520 Hrs.	Total Qtr.	64 Days	512 Hrs.			
50 Workdays x 8 Hrs. =		504 Hrs.	45 Workdays x 8 Hrs. =		456 Hrs.	52 Workdays x 8 Hrs. =		520 Hrs.	51 Workdays x 8 Hrs. =		512 Hrs.			1,984 Hrs.

Holidays												
1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Holiday Hrs/ Emp
September	1 Day		December	1 Day		March	0 Days		June	0 Days		
October	0 Days		January	2 Days		April	0 Days		July	1 Day		
November	1 Day		February	0 Days		May	1 Day		August	0 Days		
Total Qtr.	2 Days		Total Qtr.	3 Days		Total Qtr.	1 Day		Total Qtr.	1 Day		
2 Holidays x 8Hrs =		16 Hrs	Xmas Break Leave =		32 Hrs	1 Holidays x 8Hrs =		8 Hrs	1 Holiday x 8Hrs =		8 Hrs	
			3 Holidays x 8Hrs =		24 Hrs							
Work + Holiday Hrs	520 Hrs		Work + Holiday Hrs	512 Hrs		Work + Holiday Hrs	528 Hrs		Work + Holiday Hrs	520 Hrs		TOTAL 2,080 Hrs

2,080 Hours available per staff member.

Calculations based on 8-hour days.

**City of El Paso
Internal Audit Office
5 Year Audit Plan**

Auditable Areas	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	#
Mayor & City Council	P	P	P+P	-	P+P	6
City Attorney Office	-	-	-	-	-	-
El Paso City Employees' Pension Fund	P	-	P	-	-	2
City Manager	P	-	-	-	P	2
Internal Audit Office	A	-	P	A	-	3
Assistant to the City Manager	-	-	-	-	-	-
Executive to the City Manager	-	-	-	-	-	-
Public Information/Marketing Mgr.	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-
Title VI - Coordination	-	-	-	-	-	-
Chief Financial Officer	-	-	-	-	-	-
Comptroller's Office	P	P+A	A	A	A+A+A+A	9
Office of Management & Budget	-	-	-	-	-	-
Tax Office	P+P+P+P	P+P+P+P	P+P+P+P	P+P+P+P	A+P+P+P+P	21
Utility Franchise Oversight	-	-	-	-	-	-
DCM - Public Works	-	-	-	-	-	-
Capital Improvement Department	-	A+P+P	P+P+P+P	F	F	9
Environmental Services	F	-	A+F+P	A	F	6
Mass Transit - Sun Metro	A+F	F	-	-	A+P+P+P	7
Parks & Recreation/Parks Maintenance	-	-	-	P	P+P	3
Streets and Maintenance	-	-	-	-	F+P+P+P+A	5
- Streets	P	-	-	P	-	2
- Facility Maintenance	A	F	A	-	-	3
Liason to:	-	-	-	-	-	-
Metropolitan Planning Org.	-	-	-	-	-	-
PSB Coordination	-	-	-	-	-	-
Regional Mobility Authority	-	-	-	P	-	1
DCM - Economic Development & Tourism	-	-	-	-	-	-
Community & Human Development	-	A	F	P	A	4
Economic Development	F+P	-	A	F	P	5
Libraries	-	F	-	-	-	1
Museum & Cultural Affairs	A+P	P+F	A	-	F	6
Planning and Inspections	F+P+P	P	A	-	F	6
Zoo	-	-	-	A	-	1
Oversight: Destination El Paso	-	-	-	A	-	1
-Managing Director	-	-	-	-	-	-
Aviation	A+P	A	A	A	F	6
International Bridges	-	A	-	F	F	3
DCM - Public Safety & Support Services	-	-	-	-	-	-
Health	-	-	-	-	P	1
Human Resources & Risk Management	F+P	-	P	P+P	A+P	7
Information Technology	A	A	A+F+F+P	P	F+P	9
Municipal Court	-	-	P	P	-	2
Police Department	A	P+P+P+P	A+F+P+P+P+P	A+P+P+P+P+F	F+P+F	20
Purchasing	-	A	F	-	-	2
Performance Office	-	-	-	-	-	-
-Fire Chief	-	-	-	-	-	-
Fire Department	A+P+P+P+P	P+P+P+P+A	P+P+P+P+F	P+P+P+P	A+P	21
911/311 Communications	-	-	-	-	-	-
Animal Services	-	-	A+P	F	-	3

Note: Reflects organizational chart structure as of 06/21/2018

177

Legend:


- A = Audit completed that Fiscal Year
- F = Follow-Up Audit completed that Fiscal Year
- P = Project completed that Fiscal Year

Number of Audits/Projects Completed by Fiscal Year				
2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Audits - 8	Audits - 8	Audits - 9	Audits - 7	Audits - 10
Follow-Up-5	Follow-Up- 4	Follow-Up- 7	Follow-Up- 5	Follow-Up- 10
Projects-19	Projects- 18	Projects- 24	Projects-20	Projects- 21

5 YEAR AUDIT PLAN

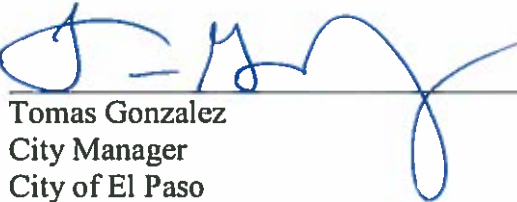
A schedule has been prepared to document a 5 Year Audit Plan (Refer to Attachment 5). This schedule will list Audits, Follow-up Audits, and Projects completed in the previous 5 Fiscal Years. The 5 Year Audit Plan will assist in future planning and scheduling of Audits, Follow-up Audits and Projects.

Respectfully submitted:

 11-15-2018

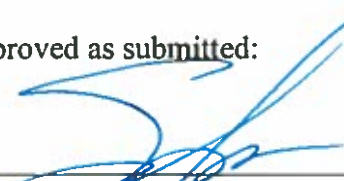
Edmundo S. Calderon, CIA, CGAP, CRMA Date
Chief Internal Auditor
City of El Paso

Approved as submitted:

 12/13/18

Tomas Gonzalez Date
City Manager
City of El Paso

Approved as submitted:

 11/15/2018

Dr. Sam Morgan Date
City Representative District 4
Chairperson – Financial Oversight and Audit Committee
City of El Paso