



Atlantic Aviation Audit Report

Issued by the
Internal Audit Office
April 26, 2011

**City of El Paso
Internal Audit Office
Atlantic Aviation Audit**

EXECUTIVE SUMMARY

The Internal Audit Office has concluded its audit of the *Fixed Based Operators Lease and Operating Agreement* between the City of El Paso and Atlantic Aviation in effect as of September 1, 2003. Based on the results of the audit, seven (7) findings were identified.

Listed below is a summary of the findings identified in this report:

1. Atlantic Aviation did not submit an Annual Accountant's Report to the Airport when due for FY2009 as required per the Fixed Based Operators Lease and Operating Agreement.
2. Atlantic Aviation under reported fuel sold by 683,121.9 gallons. The underreported fuel totaled \$54,649.75 in Fuel Flowage fees due to the Airport. Interest due to the Airport from the underpaid fees would be \$13,206.08.
3. Atlantic Aviation under reported maximum gross landing weights by 6,053,370lbs which totaled \$13,259.59 in underpaid landing fees for FY09. Interest due to the Airport from the unpaid fees would be \$2,839.41.
4. Atlantic Aviation under reported line service fees by \$856.69 for FY09. Interest due to the Airport from the underpaid fees would be \$198.51.
5. Atlantic Aviation over reported fuel delivered into the fuel tanks by 4,802,467 gallons or \$28,521.89 in thru-put fees for FY09. Due to Atlantic Aviation overpaying the Airport on thru-put fees, Atlantic Aviation would be due interest of \$6,641.32.
6. The Airport overbilled Atlantic Aviation a net of \$28,085.97 in rents of the premises leased under three different leasing agreements. Due to the overpayment of lease rents, Atlantic Aviation would be due interest of \$23,843.82.
7. One of three companies subleasing office/hangar space from Atlantic Aviation did not have sub-leasing approval from the Airport to sublease the space. Instead, it had approval to sublease from another Fixed Based Operator at the Airport.

For a detailed explanation of the findings please refer to the body of this Audit Report.

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BACKGROUND

El Paso International Airport Management has instituted a process to review contract compliance of businesses operating as concessionaires or providing management services within Airport owned property. The Airport Director requested an audit of the *Fixed Based Operators Lease and Operating Agreement* between the City of El Paso and Atlantic Aviation in effect as of September 1, 2003. In addition, Atlantic Aviation is subject to three other lease agreements: *First Amendment to the Fuel Site and Facility Lease* effective November 1, 1998, *Fuel Site and Facility Lease* effective June 1, 1998, and the *Fuel Site Lease* effective July 1, 2003.

AUDIT OBJECTIVES

The objectives of this audit were to determine if Atlantic Aviation is adhering to the lease and operating agreement terms and conditions as established on the *Fixed Base Operators Lease and Operating Agreement* dated September 1, 2003, *First Amendment to the Fuel Site and Facility Lease* effective November 1, 1998, *Fuel Site and Facility Lease* effective June 1, 1998, and the *Fuel Site Lease* effective July 1, 2003.

AUDIT SCOPE

This is a limited scope audit and the time period covered is all transactions occurring during calendar year 2009. Atlantic Aviation's fiscal year is based on a calendar year from January 1st through December 31st.

AUDIT METHODOLOGY

To achieve our audit objectives we:

- Conducted interviews with El Paso International Airport (EPIA) administration;
- Conducted interviews with Atlantic Aviation staff;
- Conducted an analysis of the lease agreement and *Minimum Standards and Requirements for Commercial Aeronautical Service Providers at the El Paso International Airport*;
- Reviewed monthly revenue reports;
- Obtained a copy of *Annual Accountants Report* for the year ending December 31, 2009;
- Recalculated reported revenues;
- Performed tests of selected transactions; and,
- Reviewed other deliverables required to be submitted to the Airport by the lease agreement.

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*. 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.

This audit was also conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors.

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FINDINGS

The findings, which follow, relate to compliance and adherence to the terms and conditions of the *Fixed Based Operators Lease and Operating Agreement* effective September 1, 2003, *First Amendment to the Fuel Site and Facility Lease* effective November 1, 1998, *Fuel Site and Facility Lease* effective June 1, 1998, and the *Fuel Site Lease* effective July 1, 2003.

Finding 1

Annual Accountant's Report

Section 5.06 *Annual Accountants Report* states that the lessee shall furnish annually to the Airport, within 60 days following the close of each calendar year, a written statement by an independent Certified Public Accountant that the gross receipts and fuel flowage fees paid by the Lessee during the previous year were made in accordance with the terms of the lease.

Atlantic Aviation did not submit an Annual Accountant's Report to the Airport when due for FY2009 as required per the Fixed Based Operators Lease and Operating Agreement.

The Annual Accountant's Report was submitted 288 calendar days late. The Annual Accountant's Report was due to the Airport by March 1, 2010. At the request of the Internal Audit Office, the Airport received a copy of the Annual Accountant's Report on December 14, 2010.

Recommendation

Airport Management and appropriate Atlantic Aviation personnel should ensure that the Airport receives the written statements of gross receipts and fuel flowage fees when due as required by the Fixed Based Operators Lease and Operating Agreement.

Management's Response

Management has instructed all Properties staff to compare all leases to the Properties data base to ensure that lease information was recorded properly and all required submissions and adjustments are adhered to on a timely basis. In addition, Assistant Director of Aviation has directed staff to provide monthly Properties Trace Reports to him and reports are reviewed and discussed at weekly staff meetings. Staff did request Atlantic management to provide a copy of their written statement in the proper timeframe but new staff member was given this account and proper follow-up was not done.

Responsible Party

The original staff member responsible for this contract was Ceci Acevedo-Pilz, Land and Contract Administrator. Art Dahlberg, Economic Analyst, is now responsible for this account.

Implementation Date

In November 2010, new procedures to correct the data base were put into place just prior to the start of the audit.

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Finding 2

Fuel Flowage Fees

Section 5.02, *Fuel Flowage Fees*, of the Fixed Based Operators Lease and Operating Agreement states Lessee shall pay to Lessor a fuel flowage fee of \$0.08 for each gallon of aviation fuel sold by Lessee at the Airport during the term of the Lease and all option periods.

Section 5.09, *Unpaid Rent, Fees, and Charges*, of the Fixed Based Operators Lease and Operating Agreement states that any unpaid monies not received by the Airport by the 20th day of the month in which payment is due will bear interest as a rate equal to the lesser of the highest maximum rate by applicable law or 18% from the date it was due until paid in full.

Based on the recalculation of Fuel Flowage fees reported to the Airport, Atlantic Aviation under reported fuel sold by 683,121.9 gallons. The underreported fuel totaled \$54,649.75 in Fuel Flowage fees due to the Airport plus an additional \$13,206.08 due in interest charges from the unpaid fees. Total due to the Airport would be \$67,855.83 (\$54,649.75 + \$13,206.08).

The cutoff date used for calculating interest fees was December 14, 2010 as this was the date that Atlantic Aviation submitted the *Statement of Gross Revenues and Fuel Flowage* for Fiscal Year Ending December 31, 2009 to the Airport.

Recommendation

Airport Management and appropriate Atlantic Aviation personnel should ensure that the proper payment and reconciling of outstanding fees and interest charges due are made. Payments of gross receipts and fuel flowage fees should be made in accordance with the terms of the Fixed Based Operators Lease and Operating Agreement.

Management's Response

Management has instructed all Properties staff to compare all leases to the Properties database to ensure that lease information was recorded properly and all required submissions and adjustments are adhered to on a timely basis. In addition, Assistant Director of Aviation has directed staff to provide monthly Properties Trace Reports to him and reports are reviewed and discussed at weekly staff meetings. By not comparing the monthly submittals to the annual report the underreporting was not discovered.

Responsible Party

The staff member responsible for this contract was Ceci Acevedo-Pilz, Land and Contract Administrator. Art Dahlberg, Economic Analyst, is now responsible for this account.

Implementation Date

In November 2010, new procedures were put into place to try to prevent this from occurring again and were established just prior to the start of the audit.

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Finding 3

Landing Fees

Section 5.01, Subsection C, *Pass-Through Fees*, of the Fixed Based Operators Lease and Operating Agreement states that the Lessee agrees to collect and remit to the Airport all applicable landing fees as required by Title 14 of the El Paso Municipal Code for aircraft it handles or services.

Title 14 of the El Paso Municipal Code states that aircraft weighing over 60,000lbs will be assessed a landing fee per 1,000lbs of gross landing weight (GLW).

The approved maximum gross landing rates are documented on the City's *Schedule C – Departmental Fee List*. The landing rates applicable for January – December 2009 for Atlantic's FY09 were:

Time Period	Rate per 1,000lbs of Gross Landed Weight (GLW)	Type of Aircraft
Jan 1 – Aug 31	\$2.06	Non-Signatory Aircraft
Sep 1 – Dec 31	\$2.23	Non-Signatory Aircraft

First, based on our recalculation of Landing Fees, Atlantic Aviation under reported maximum gross landing weights by 6,053,370lbs, which totaled \$13,259.59 in underpaid landing fees for FY09. Interest due to the Airport from the unpaid fees would be \$2,839.41. Total due to the Airport would be \$16,099.00 (\$13,259.59 + \$2,839.41).

Second, based on data provided by Atlantic Aviation we discovered thirteen instances of landing fees assessed to aircraft not meeting the minimum landing weight requirement of 60,000lbs. The total amount of landing fees overcharged to the aircraft customers was \$721.55.

Recommendation

Airport Management and appropriate Atlantic Aviation personnel should ensure that the proper payment and reconciling of outstanding fees and interest charges due are made. Pass-through payments of landing fees should be made in accordance with the terms of the Fixed Based Operators Lease and Operating Agreement and Title 14 of the El Paso Municipal Code.

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Management's Response

After the a previous audit of another FBO, the airport implemented standardized reporting formatting with both FBO's and discussed the problem related to aircraft landed weights. A new reporting form was developed and the FBO's were informed that the aircraft weight should be based on Burns & McDonnell's Aircraft Characteristics book. Currently each month that the landed report is submitted, airport staff checks the report against the information contained in the book to assure that the landed weights are properly logged.

By not requesting the Audit, the monthly submittals were not able to be compared whereby the underreporting was not discovered.

Responsible Party

During the period that Atlantic was being audited, Ceci Acevedo-Pilz, Land and Contract Administrator, was responsible for this account. Art Dahlberg, Economic Analyst, is now responsible for this account.

Implementation Date

Since November of 2010 monthly reports are checked by staff to determine the correct landed weights are reported.

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Finding 4

Line Service Fees

Section 5.01, Subsection B, *Percentage Rent*, of the Fixed Based Operators Lease and Operating Agreement states that in consideration for the use of the Aircraft Parking Ramp, Lessee shall pay to Lessor an amount equal to 15% of its Gross Receipts from parking fees or associated line service fees charged to customers.

Section 5.09, *Unpaid Rent, Fees, and Charges*, of the Fixed Based Operators Lease and Operating Agreement states that any unpaid monies not received by the Airport by the 20th day of the month in which payment is due will bear interest as a rate equal to the lesser of the highest maximum rate by applicable law or 18% from the date it was due until paid in full.

Atlantic Aviation underpaid the Airport Line Service Fees for FY09. Atlantic Aviation underpaid fees by \$856.69 plus an additional \$198.51 due in interest charges from the unpaid fees. Total due to the Airport would be \$1,055.20 (\$856.69 + \$198.51).

The cutoff date we used for calculating interest fees was December 14, 2010 as this was the date that Atlantic Aviation submitted the *Statement of Gross Revenues and Fuel Flowage* for the Year Ended December 31, 2009 to the Airport.

Recommendation

Airport Management and appropriate Atlantic Aviation personnel should ensure that the proper payment and reconciling of outstanding fees and interest charges due are made. Payments of gross receipts and fuel flowage fees should be made in accordance with the terms of the Fixed Based Operators Lease and Operating Agreement.

Management's Response

Management has instructed all Properties staff to compare all leases to the Properties data base to ensure that lease information was recorded properly and all required submissions and adjustments are adhered to on a timely basis. In addition, Assistant Director of Aviation has directed staff to provide monthly Properties Trace Reports to him and reports are reviewed and discussed at weekly staff meetings.

By not requesting the Audit, the monthly submittals were not able to be compared whereby the underreporting was not discovered.

Responsible Party

The staff member responsible for this contract was Ceci Acevedo-Pilz, Land and Contract Administrator. Art Dahlberg, Economic Analyst, is now responsible for this account.

Implementation Date

In November 2010, new procedures were put into place.

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Finding 5

Thru-Put Fees

Section 5.01, Subsection B, *Thru-Put Fees*, of the Fuel Site and Facility Lease Agreement states that the Lessee shall pay the greater of \$1,500 per month or an amount equal to \$0.015/gallon for the first 150,000 gallons of fuel delivered into the fuel tanks, \$0.01/gallon for the next 100,000 gallons delivered into the fuel tanks, and \$0.005/gallon for each gallon over 250,000 gallons delivered into the fuel tanks covered under the lease.

Section 5.09, *Unpaid Rent, Fees, and Charges*, of the Fixed Based Operators Lease and Operating Agreement states that any unpaid monies not received by the Airport by the 20th day of the month in which payment is due will bear interest as a rate equal to the lesser of the highest maximum rate by applicable law or 18% from the date was due until paid in full.

The cutoff date we used for calculating interest fees was December 14, 2010 as this was the date that Atlantic Aviation submitted the *Statement of Gross Revenues and Fuel Flowage* for the Year Ended December 31, 2009 to the Airport.

Atlantic Aviation over reported fuel delivered into the aviation fuel tanks located in the General Aviation Area by 4,802,467 gallons or \$28,521.89 in thru-put fees. Atlantic would be due \$6,641.32 in interest charges from the overpaid fees. Total due to Atlantic Aviation would be \$35,163.21 (\$28,521.89 + \$6,641.32).

Recommendation

Airport Management and appropriate Atlantic Aviation personnel should ensure that the proper payment and reconciling of outstanding fees and interest charges due are made. Payments of thru-put fees should be made in accordance with the terms of the Fuel Site and Facility Lease Agreement.

Management's Response

Management has instructed all Properties staff to compare all leases to the Properties data base to ensure that lease information was recorded properly and all required submissions and adjustments are adhered to on a timely basis. In addition, Assistant Director of Aviation has directed staff to provide monthly Properties Trace Reports to him and reports are reviewed and discussed at weekly staff meetings.

By following this procedure the Annual Accountant's Report would have been available for staff to review report numbers with monthly submittals.

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Responsible Party

The staff member responsible for this contract was Ceci Acevedo-Pilz, Land and Contract Administrator. Art Dahlberg, Economic Analyst, is now responsible for this account.

Implementation Date

In November 2010, new procedures were put into place which was just prior to the start of the audit.

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Finding 6

Billing of Premises Leased

Four issues were identified relating to the billing of the monthly rents due to the Airport. Atlantic Aviation is currently considered a “lessee” in 3 lease agreements with the Airport.

First issue: The FBO and Operating Agreement effective September 1, 2003 initially called for an annual rent for the premises of \$25,313.40 per year (or \$2,109.45 per month). The lease states that an increase of rent will be performed on each 5th anniversary of commencement of rent not on the effective date. The Airport prematurely increased the amount of rent due for the FBO ground lease by \$421.89 on September 1, 2008 instead of March 1, 2011. According to Airport records, Atlantic Aviation has overpaid the Airport \$11,391.03 in ground rental fees and is due \$2,195.82 in interest fees from the overpayment. Total due to Atlantic Aviation would be \$13,586.85 (\$11,391.03 + \$2,195.82).

Second issue: Initially the rent due for the FBO Fuel Site Lease dated June 1, 1998 was set by the lease agreement at \$13,776.00 per year (or \$1,147.17 per month). An amendment to the lease agreement effective November 1, 1998 removed a parcel of land and lowered the annual amount due to \$8,036.00 per year (or \$669.66 per month). The original lessee was Oasis Aviation, on March 1, 1999 the lease was assigned to Superior Aviation, and finally on April 12, 2005 the lease was assigned to Atlantic Aviation (the current tenant). The Airport continued to charge the FBO companies \$1,147.17 per month. According to Airport records, the two previous FBO tenants have overpaid the Airport \$52,526.10 in FBO fuel site lease payments with \$42,981.08 due in interest fees from the overpayment. Total due to Atlantic Aviation would be \$95,507.18 (\$52,526.10 + \$42,981.08).

Third issue: The term of the FBO Fuel Site Lease was 5 years with the Lessor having a 5-year extension option. The FBO was required to notify the Airport in writing with its intent of exercising the 5-year extension option before the lease expired. The original lease term was June 1, 1998 through May 31, 2003. The Airport has no record that the extension option was requested at the end of the lease. The FBO Fuel Site Lease provides for a ‘holding over’ period of the leased premises where the lease is construed as a month-to-month rental at a rate of one and-one-half times the current rental rate. At the time the lease expired, the monthly rental rate should have been \$669.66 and the ‘holding over’ rate should have been \$1,004.49 per month (\$669.66 X 1.5 rate). Therefore according to Airport records, the FBO companies (Superior and Atlantic Aviation) underpaid the Airport by \$30,134.70 and the Airport would be due \$20,135.10 in interest fees from the underpayment. Total due to the Airport would be \$50,269.80 (\$30,134.70 + \$20,135.10).

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Fourth issue: Initially the rent due for the Cargo Fuel Site Lease was set by the lease agreement at \$15,714.38 per year (or \$1,309.53 per month). The lease for the cargo area fuel site calls for a readjustment of rent at each 5th year anniversary of the lease. The term of the lease is for a period of 30 years commencing on July 1, 2003. Therefore the first readjustment of rent should have been performed on July 1, 2008. The Airport did not perform a readjustment of rent as per contract terms. The lease outlines the procedures to readjust the rate and states that the rental rate shall not increase by more than 15% of the previous rate in effect. We calculated the amount due from Atlantic Aviation for the missed readjustment of rent. Atlantic Aviation underpaid the Airport \$5,696.46 in cargo fuel site lease rent and the Airport is due \$1,197.98 in interest from the underpayment. Total due to the Airport would be \$6,894.44 (\$5,696.46 + \$1,197.98).

To recap, based on the payment data available from the Airport and the initial lives' of each of the three leases described above for which Atlantic Aviation is considered the current "Lessee", the Airport owes Atlantic Aviation (and vice versa) the following:

RENT LEASE CLARIFICATION	Rent Due To (From) Atlantic	Interest Due To (From) Atlantic	Sub-Totals
FBO Ground Lease	\$11,391.03	\$2,195.82	\$13,586.85
FBO Fuel Site Lease- Overcharge of Rent	\$52,526.10	\$42,981.08	\$95,507.18
FBO Fuel Site Lease- Holdover Period	(\$30,134.70)	(\$20,135.10)	(\$50,269.80)
Cargo Fuel Site Lease	(\$5,696.46)	(\$1,197.98)	(\$6,894.44)
TOTALS	\$28,085.97	\$23,843.82	\$51,929.79

The net amount due to Atlantic Aviation is \$51,929.79 (\$28,085.97 in rents plus \$23,843.82 in interest).

Recommendation

Airport Management and appropriate Atlantic Aviation personnel should ensure that the proper payment and reconciling of outstanding fees and interest charges due are made.

Management's Response

Management has instructed all Properties staff to compare all leases to the Properties data base to ensure that lease information was recorded properly and all required submissions and adjustments are adhered to on a timely basis. In addition, Assistant Director of Aviation has directed staff to provide monthly Properties Trace Reports to him and reports are reviewed and discussed at weekly staff meetings.

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Responsible Party

The staff member responsible for this contract was Ceci Acevedo-Pilz, Land and Contract Administrator. Art Dahlberg, Economic Analyst, is now responsible for this account.

In November 2010, new procedures were put into place which was just prior to the start of the audit (after a previous audit of an FBO). All billings have been corrected and are in effect for the August 2011 billing.

Implementation Date

In November 2010, new procedures were put into place which was just prior to the start of the audit (after a previous audit of an FBO). All billings have been corrected and are in effect for the August 2011 billing.

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Finding 7

Subleasing

Section 10.06 – *Subleasing*, of the Fixed Based Operators Lease and Operating Agreement states that the lessee (Atlantic Aviation) shall not sublease any part of the premises without the prior written approval from the Airport. Any subleasing without the consent of the Airport would cause the lease to be void. Any approved subleasing would be for the same purposes permitted under the contract and subject to the same conditions set forth.

Prior approval from the Airport is required before Atlantic Aviation enters into any subleases of the premises. Airport Management has a procedure in place where sublease approvals are granted by City Council action. The approval process helps the Airport ensure that the sublessees:

- agree to accept and abide by all the terms, covenants, and conditions of the lease;
- acknowledge that the subleased premises will not be used for any activity other than as an office and/or in support of sublessee's aircraft stored in Lessee's hangar; and,
- has provided the Airport with a certificate of insurance that complies with the requirements of the lease.

One of three companies subleasing office/hangar space from Atlantic Aviation did not have approval from the Airport to sublease the space. The sublease with the Texas Department of Public Safety was approved with another FBO at the Airport.

Recommendation

Airport Management and appropriate Atlantic Aviation personnel should ensure that all of Atlantic's sublessees have proper approval on file as required by the Fixed Based Operators Lease and Operating Agreement.

Management's Response

Communication lines between the FBO and staff have been improved. A meeting was held; separate for the audit meeting date, with Atlantic Aviation to remind them of their responsibility to inform staff of any subleases. Additionally staff is requesting a letter to be submitted semi-annually providing a list of all subleases so staff can compare it to notifications property made of new subleases during the year.

Responsible Party

Ceci Acevedo-Pilz, Land and Contract Administrator was responsible for this account during the timeframe of the audit. Art Dahlberg, Economic Analyst is now responsible for this account.

Implementation Date

In November 2010, new procedures were put into place which was just prior to the start of the audit (after a previous audit of an FBO).

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INHERENT LIMITATIONS

Because of the inherent limitations of Atlantic Aviation’s procedures and controls, subjective interpretation of the lease agreement, errors or irregularities may occur and not be detected. Also, projections of compliance with terms and conditions to future periods are subject to the risk that the FBO’s procedures may become non-compliant due to changes in conditions or that the degree of compliance with the Fixed Based Operators Lease and Operating Agreement may deteriorate.

CONCLUSION

We have concluded work on the audit objectives of the Atlantic Aviation Audit. In accordance with Generally Accepted Government Auditing Standards we are required to conclude on whether the Atlantic Aviation Audit met the objectives of this audit. The following is our conclusion.

There are several variations in the adherence to the terms and conditions of the following lease agreements between the City of El Paso and Atlantic Aviation.

- *Fixed Based Operators Lease and Operating Agreement* effective September 1, 2003,
- *First Amendment to the Fuel Site and Facility Lease* effective November 1, 1998,
- *Fuel Site and Facility Lease* effective June 1, 1998, and
- *Fuel Site Lease* effective July 1, 2003.

We have determined that the following fees and interest charges are owed to the Airport and to Atlantic Aviation. Overall, the Airport owes Atlantic Aviation \$2,082.97. Please refer to the table below.

FINDING	Monies Owed To/(From) Airport	Fees Due To (From) Airport	Interest Due To (From) Airport	Sub-Totals
2	Fuel Flowage Fees	\$54,649.75	\$13,206.08	\$67,855.83
3	Landing Fees	\$13,259.59	\$2,839.41	\$16,099.00
4	Line Service Fees	\$856.69	\$198.51	\$1,055.20
5	Thru-Put Fees	(\$28,521.89)	(\$6,641.32)	(\$35,163.21)
6	FBO Ground Lease	(\$11,391.03)	(\$2,195.82)	(\$13,586.85)
6	FBO Fuel Site Lease-Overcharge of Rent	(\$52,526.10)	(\$42,981.08)	(\$95,507.18)
6	FBO Fuel Site Lease-Holdover Period	\$30,134.70	\$20,135.10	\$50,269.80
6	Cargo Fuel Site Lease	\$5,696.46	\$1,197.98	\$6,894.44
	TOTALS	\$12,158.17	(\$14,241.14)	(\$2,082.97)

The appropriate Atlantic Aviation personnel should work in conjunction with Airport Management in order to address the contract requirements described in this report and also ensure deliverables are made when due. Adherence to contract terms is maintained when payments are due. Finally ensure future adherence to the lease terms and conditions.

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We wish to thank Atlantic Aviation management and staff for their assistance and numerous courtesies extended during the completion of this audit.

Signature on File

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Chief Internal Auditor

Signature on File

Miguel Montiel, CIA, CGAP
Lead Auditor

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