



FY2022-2023 Audit Plan

Prepared by the
Internal Audit Office
September 1, 2022

City of El Paso
Internal Audit Office
FY2022-2023 Annual Audit Plan

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 a risk-based Audit Plan for Fiscal Year 2022-2023. The Fiscal Year 2022-2023 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Office during the Fiscal Year.

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 Fiscal Year 2022-2023 Audit Plan. Members of the Financial Oversight and Audit Committee provided input, as did the City Manager, the Deputy City Managers, Managing Directors and Department Directors, where appropriate. The Financial Oversight and Audit Committee (FOAC) is comprised of the following members:

- Henry Rivera, Representative District 7 – FOAC Chair
- Cassandra Hernandez – Representative District 3
- Isabel Salcido, Representative District 5
- Cissy Lizarraga, Representative District 8

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 the City's Organizational Chart, prior Audit Plans, the Annual Comprehensive Financial Report, and prior Risk Assessments. The auditable areas were broken down into eight distinct areas:

1. Mayor & City Council
2. City Manager
3. City Attorney's Office
4. City of El Paso Employee's Retirement Trust
5. Senior DCM – Economic Development & Tourism
6. DCM – Support Services & CFO
7. DCM – Public Safety
8. DCM – Quality of Life

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The following describes our planning process used to prepare the Fiscal Year 2022-2023 Audit Plan. The 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.

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In addition, audits are completed under the guidance of the U.S. Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS). GAGAS provides 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 contains 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 2022-2023, the Internal Audit Office will be staffed with 8 full-time staff members as per the Staffing Table approved by the City Manager. As of September 1, 2022, the Internal Audit Office has a vacant part-time Financial Research Analyst position. The staff currently consists of the:

- Chief Internal Auditor,
- One Audit Manager,
- Two Auditor IV,
- One Auditor III,
- One Auditor II,
- Two Auditor I, and
- One Financial Research Analyst (Vacant: Part-Time).

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),
- 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, staff members have attained professional designations and/or Master Level Degrees:

- Certified Internal Auditor (CIA) – four staff members
- Certified Government Auditing Professionals (CGAP) – six staff members
- Certified Fraud Examiners (CFE) – one staff member
- Certified in Risk Management Assurance (CRMA) – one staff member
- Master Level Degrees – five staff members

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CALCULATION OF FY 2022-2023 AUDIT HOURS

The calculation of Available Audit Hours is included as **Attachments 3 & 4**. A total of 16,704 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	10,716 Hours
2. General Administration	3,180 Hours
3. Training and CPE Hours	480 Hours
4. Holidays	768 Hours
5. Vacation and Sick Leave	1,560 Hours
Total	16,704 Hours

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:

 August 31, 2022

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

Approved as submitted:

 10/24/2022

Tomas Gonzalez Date
City Manager
City of El Paso

Approved as submitted:

 10/20/22

Henry Rivera Date
City Representative District 7
Chairperson – Financial Oversight and Audit Committee
City of El Paso

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2022-2023 Audit Plan
-Attachment 1-

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
First Quarter				
(Carry Fwds) Follow-Up Audit: Parks Department - 2012 CIP Bond Audit (A2022-08)	50			
(Carry Fwds) Follow-Up Audit: SAM Fuel Card Audit (A2022-07)	50			
(CarryFwds) Accounts Receivable Program Audit (A2022-04)	50			
(CarryFwds) Water Parks Financial Review Audit (A2022-05)	50			
(Carry Fwds) Follow-Up Audit: EPPD - Municipal Vehicle Storage Facility Audit (A2022-10)	100			
(Carry Fwds) Follow-Up Audit: El Paso Children's Museum - Accounts Payable Audit (A2022-11)	250			
(CarryFwds) Municipal Court - Internal Control Review (P2022-06)	300			
(CarryFwds) Human Resources – Employee Insurance Benefit Review Audit (A2022-09)	250			
Civil Service Appeals Review	500			
Peer Review Program - Red Book Standards Self-Assessment	250			
Peer Review Program - Yellow Book Standards Self-Assessment	100			
Longevity Project	100			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
Citywide Sales Tax Analysis - Clearview	40			
Tax Office Refund Review Project	100			
City Employee Hotline	75			
Contingency Hours	248			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		480		
Auditor Training			120	
Vacation/Sick Leave/Holiday				582
Total for Quarter	2,663	795	120	582
Second Quarter				
Migrant Emergency Expenditures Review	500			
Follow-Up Audit: SAM - Transportation Management Division - Cyber Security Assessment (A2019-06)	250			
Sun Metro - Parking Garages Contract Review Audit	500			
Peer Review of the Internal Audit Office	500			
Longevity Project	100			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
Citywide Sales Tax Analysis - Clearview	40			
Tax Office Refund Review Project	100			
City Employee Hotline	75			
Contingency Hours	384			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		480		
Auditor Training			120	
Vacation/Sick Leave/Holiday				582
Total for Quarter	2,599	795	120	582

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Third Quarter				
(CarryFwds) Follow-Up Audit: Fire Department Billing Audit	250			
Tax Office - Internal Control Review	400			
Sun Metro Money Room - Internal Control Review	400			
Follow-Up Audit: MV Transportation, Inc Audit (A2022-02)	250			
Street and Maintenance - Permit Review Audit	500			
P-Card Reviews: City Council & City Manager's Office - P-Card & Travel Review	250			
Longevity Project	100			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
Citywide Sales Tax Analysis - Clearview	40			
Tax Office Refund Review Project	100			
City Employee Hotline	75			
Contingency Hours	212			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		480		
Auditor Training			120	
Vacation/Sick Leave/Holiday				582
Total for Quarter	2,727	795	120	582
Fourth Quarter				
Pension Office Disaster Recovery Plan Review Audit (NIST Framework)	500			
Planning & Inspections - Permit Review Audit	500			
Employee Vehicle Allowance Review	400			
Property Control IT Scope Review	400			
Longevity Project	100			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
Citywide Sales Tax Analysis - Clearview	40			
Tax Office Refund Review Project	100			
City Employee Hotline	75			
Contingency Hours	462			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		480		
Auditor Training			120	
Vacation/Sick Leave/Holiday				582
Total for Quarter	2,727	795	120	582
Grand Total	10,716	3,180	480	2,328

Note: Budgeted hours estimate based on 8 fulltime staff members.

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Risk Assessment
-Attachment 2-

Weighting	15%	15%	15%	15%	10%	10%	10%	5%	5%	100%
	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5 for 2018 to 1 for 2022	1 for 2018 to 5 for 2022	

	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt		
Mayor & City Council											
Council District #1 Office	4	2	4	5	4	1	1	1	5	27	27
Council District #5 Office	4	2	4	5	4	1	1	1	5	27	27
Council District #6 Office	4	2	4	5	4	1	1	1	5	27	27
Council District #8 Office	4	2	4	5	4	1	1	1	5	27	27
Council District #2 Office	4	2	4	5	4	1	1	1	3	25	25
Council District #3 Office	4	2	4	5	4	1	1	1	3	25	25
Council District #4 Office	4	2	4	5	4	1	1	1	3	25	25
Mayor's Office	4	2	4	5	4	1	1	1	3	25	25
Council District #7 Office	4	2	4	5	4	1	1	1	3	25	25
City Manager											
<i>Internal Audit Office</i>	5	3	5	5	5	5	1	4	1	34	39
<i>City Manager's Office</i>	5	4	5	5	5	3	1	1	1	30	35
<i>Strategic Communications Director:</i>	-	-	-	-	-	-	-	-	-	-	-
Public Affairs:	3	2	2	4	2	1	1	4	2	21	24
Records & Archival Mgt & Analysis	2	3	3	3	5	3	1	5	2	27	31
U-Matter Employee Recognition	2	2	5	5	3	4	1	3	2	27	31
<i>City Clerk Office:</i>	2	3	3	3	5	3	1	5	1	26	29
Elections	3	3	3	4	5	3	1	5	1	28	30
City Attorney's Office											
Trial	5	5	4	5	5	3	5	1	1	34	39
Transactional	3	5	4	5	5	2	5	1	1	31	33
Administration	2	4	4	4	5	2	5	1	1	28	31
Ethics Commission	2	4	5	5	4	2	4	1	1	28	30
CoEP Employee's Retirement Trust											
Pension Fund	5	5	5	5	5	5	1	2	1	34	38

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Weighting 15% 15% 15% 15% 10% 10% 10% 5% 5% 100%

5-High 5-High 5-High 5-High 5-High 5-High 5-High 5 for 2018 1 for 2018

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1-Low 1-Low 1-Low 1-Low 1-Low 1-Low 1-Low 1 for 2022 5 for 2022

	1	2	3	4	5	6	7	8	9		
Description	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
Deputy City Manager - Mario D' Agostino											
911/311 Communications	2	3	4	4	4	1	1	5	5	29	33
Animal Services	3	4	4	5	4	3	4	1	5	33	36
Fire Department:	-	-	-	-	-	-	-	-	-	-	-
Administrative Division	5	5	5	5	5	1	4	5	5	40	40
Emergency Operations Respon	3	5	5	5	5	4	3	1	5	36	38
Health & Safety Division	5	4	5	4	5	1	1	5	5	35	38
Payroll & Overtime	3	4	4	3	5	5	1	5	5	34	35
Communication Division	3	3	4	4	5	1	1	5	5	31	34
Fire Medical Research Division	4	3	4	4	5	1	1	5	5	32	33
Aircraft Rescue Division	3	3	4	4	5	1	1	5	5	31	33
Logistics Division	3	3	3	3	4	1	1	5	5	28	29
Fire Prevention Division	3	3	3	3	4	1	1	5	5	28	28
Professional Development Train	3	3	3	3	4	1	1	5	5	28	28
Operations Research Program	3	3	2	3	4	1	1	5	5	27	28
Planning & Development Division	2	3	3	3	4	1	1	5	5	27	28
Special Operations Division	3	3	2	3	4	1	1	5	5	27	28
Fire Chief Office	2	3	2	5	1	1	1	5	5	25	26
Municipal Court:	-	-	-	-	-	-	-	-	-	-	-
Municipal Court Admin	5	5	5	5	5	3	3	5	1	37	40
Office of Emergency Management	5	5	3	4	4	2	1	5	5	34	38
Public Health Department:	-	-	-	-	-	-	-	-	-	-	-
Immunization Clinics	5	4	5	5	5	2	1	5	5	37	39
Food Program	5	4	5	5	4	2	1	5	5	36	36
STD Clinic	3	4	3	4	4	2	1	5	5	31	34
Dental Clinic	3	4	3	4	4	2	1	5	5	31	33
TB Clinic	3	4	3	4	4	2	1	5	5	31	31
211 Call Center	3	2	2	2	3	2	1	5	5	25	27

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Weighting	15%	15%	15%	15%	10%	10%	10%	5%	5%	100%
	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5 for 2018 to 1 for 2022	1 for 2018 to 5 for 2022	

	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt		
Police Chief/Managing Director - Greg Allen											
Police Department	-	-	-	-	-	-	-	-	-	-	-
Chief of Police Office:	2	2	2	3	3	1	1	5	1	20	23
Police HR	1	2	2	2	2	1	1	5	1	17	21
Internal Affairs Division	2	2	2	2	2	1	1	5	1	18	20
Director of Public Affairs	2	2	1	1	1	1	1	5	1	15	18
Administrative Services Bureau:	-	-	-	-	-	-	-	-	-	-	-
Vehicle Storage Facility	5	5	5	5	5	2	5	3	1	36	40
Property & Evidence Program	5	3	5	5	5	2	4	5	1	35	38
Finance Program:	-	-	-	-	-	-	-	-	-	-	-
Grants	4	4	4	5	5	4	3	5	1	35	36
Payroll & Overtime	4	4	4	5	5	5	1	5	1	34	35
Fleet Management	3	3	3	3	2	2	1	5	1	23	26
Facility Mgmt	3	3	3	3	2	2	1	5	1	23	25
Records	1	2	3	3	4	1	1	5	1	21	24
Uniform Police Services Bureau 1:	-	-	-	-	-	-	-	-	-	-	-
Community Services Program	3	3	4	3	3	2	1	5	1	25	29
Patrol Program 1	3	3	4	3	3	2	1	5	1	25	27
Traffic/DWI Program	3	3	4	3	3	2	1	5	1	25	27
Downtown Police Services	3	3	4	3	3	2	1	5	1	25	26
Uniform Police Services Bureau 2:	-	-	-	-	-	-	-	-	-	-	-
Training Program	3	3	4	3	3	2	1	5	1	25	28
Patrol Program 2	3	3	4	3	3	2	1	5	1	25	26
Specialized Incident Teams	3	3	4	3	3	2	1	5	1	25	26
Investigations Bureau:	-	-	-	-	-	-	-	-	-	-	-
Investigation Services Program	3	3	4	4	3	2	1	5	1	26	29
El Paso Fusion Center	3	3	3	2	3	2	1	5	1	23	26
Code Enforcement Division	2	3	5	5	4	2	4	5	5	35	37

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	15%	15%	15%	15%	10%	10%	10%	5%	5%	100%	
	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5 for 2018 to 1 for 2022	1 for 2018 to 5 for 2022		
	1	2	3	4	5	6	7	8	9		
Description	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
Senior Deputy City Manager - Tracey Jerome											
Strategic Partnerships:	5	5	5	5	5	2	1	1	5	34	39
Community & Human Development:	-	-	-	-	-	-	-	-	-	-	-
Grant Administration	5	5	5	5	5	5	3	2	2	37	40
Housing	3	5	5	5	5	4	1	4	1	33	37
Neighborhood Redevelopment	4	4	4	4	5	3	1	5	1	31	35
Public Services	2	3	3	3	3	2	1	5	1	23	26
Communications	-	-	-	-	-	-	-	-	-	-	-
Military Affairs	-	-	-	-	-	-	-	-	-	-	-
Oversight - Destination El Paso:	-	-	-	-	-	-	-	-	-	-	-
Water Parks	5	5	5	5	4	3	1	5	5	38	40
Ball Park Baseball	5	4	5	4	4	2	1	5	5	35	36
Civic Center	3	3	3	4	2	2	1	5	5	28	31
Plaza Theater	3	3	3	4	2	2	1	5	5	28	30
Abraham Chavez Theatre	3	3	3	3	2	2	1	5	5	27	29
McKelligon Canyon Theatre	3	3	3	3	2	2	1	5	5	27	28
Chief Transit & Field Operations Officer - Ellen Smyth											
Environmental Services:	-	-	-	-	-	-	-	-	-	-	-
Recycling Program	3	3	4	4	3	3	1	5	1	27	29
Collections Division	3	4	4	4	4	2	1	5	1	28	28
Landfill Division	3	3	4	4	4	2	1	5	1	27	27
Training & Public Programs Div	3	3	2	2	3	2	1	5	1	22	24
Administration - Purchasing	3	3	3	2	3	2	1	3	1	21	23
Mass Transit - Sun Metro:	-	-	-	-	-	-	-	-	-	-	-
Administration & Development:	-	-	-	-	-	-	-	-	-	-	-
Accounting & Admin	5	5	5	5	5	3	1	3	4	36	40
Planning/Program Mgt	5	5	5	4	3	2	1	5	4	34	37
Community Relations	4	4	4	3	3	2	1	5	4	30	34
Operations & Maintenance:	-	-	-	-	-	-	-	-	-	-	-
Lift (Paratransit) Services	5	5	5	5	5	3	2	1	4	35	39
Street Car Operations	4	5	4	4	4	1	1	5	4	32	36
Transit Operations	4	5	4	4	4	3	1	2	4	31	35
Maintenance	3	3	2	2	2	2	1	5	4	24	29

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Weighting	15%	15%	15%	15%	10%	10%	10%	5%	5%	100%	Raw Total	Weighted Total
	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5 for 2018 to 1 for 2022	1 for 2018 to 5 for 2022			
Description	1	2	3	4	5	6	7	8	9			
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt			
Streets and Maintenance:	-	-	-	-	-	-	-	-	-	-	-	-
Streets:	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Engineering	5	5	5	5	4	4	1	5	1	35	40	
Street Construction	5	5	5	5	5	2	1	5	1	34	39	
Pavement Maintenance System	4	4	4	5	4	2	1	5	1	30	34	
Street Operations	5	5	5	5	5	2	1	1	1	30	32	
Anti Graffiti Program	3	2	1	1	2	2	1	5	1	18	21	
Maintenance (Facilities & Fleet):	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Service	5	5	5	5	5	4	1	3	1	34	39	
Street Light Maintenance	4	4	4	4	4	2	1	5	1	29	33	
Building Maintenance	5	4	5	4	4	2	1	4	1	30	31	
Coordination: Title VI	3	3	3	3	5	3	1	5	3	29	31	
Chief Operations Officer -Sam Rodriguez	-	-	-	-	-	-	-	-	-	-	-	-
Airport:	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Income Streams	4	5	5	5	5	4	1	4	1	34	39	
Operations & Security	4	4	5	5	5	4	1	5	1	34	38	
Administration	4	4	5	5	5	4	1	5	1	34	38	
Foreign Trade Zone No. 68	1	2	3	2	3	2	1	5	1	20	24	
Development	1	2	2	2	3	2	1	5	1	19	23	
Capital Improvement Department:	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects	4	5	5	5	5	3	1	2	5	35	37	
Property Leases	4	5	5	5	5	3	1	1	5	34	34	
Planning & Inspections:	-	-	-	-	-	-	-	-	-	-	-	-
Building Permits & Inspections	5	5	5	5	5	3	1	5	1	35	39	
Outside Contracts	4	4	3	3	4	2	1	5	1	27	31	
Development Services:	-	-	-	-	-	-	-	-	-	-	-	-
One Stop Shop	5	5	5	5	4	4	1	1	1	31	33	
Planning	4	4	3	3	4	2	1	5	1	27	29	
Development Assistance Ctr	4	4	3	2	3	2	1	5	1	25	27	

City of El Paso
Internal Audit Office
FY2022-2023 Audit Plan
Risk Assessment
-Attachment 2-

	Weighting 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	10% 5-High to 1-Low	5% 5 for 2018 to 1 for 2022	5% 1 for 2018 to 5 for 2022	100%		
	1	2	3	4	5	6	7	8	9			
Description	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	
Managing Director - David Coronado	-	-	-	-	-	-	-	-	-	-	-	-
Economic & International Development:	-	-	-	-	-	-	-	-	-	-	-	-
380 Agreements	4	5	5	4	4	4	3	3	4	36	37	
Economic Development Activities	4	5	5	4	4	1	1	5	4	33	36	
Economic Development Admin	3	3	3	2	2	1	1	5	4	24	26	
International Bridges	-	-	-	-	-	-	-	-	-	-	-	-
Parking Meters	5	5	5	5	5	3	1	4	2	35	37	
Bridge Toll Collections	4	4	4	4	5	3	1	1	2	28	33	
Chief Financial Officer/DCM - Robert Cortinas												
Comptroller's Office:	-	-	-	-	-	-	-	-	-	-	-	-
Financial Reporting	5	5	5	5	5	3	1	5	2	36	40	
Hotel Occupancy Tax	5	5	5	5	5	5	3	1	2	36	39	
Payroll	4	4	5	4	4	2	5	5	2	35	39	
Franchise Fees	5	5	5	5	5	2	1	1	5	34	39	
Sales Tax	5	5	5	5	5	5	1	1	2	34	38	
Grant Accounting	5	4	5	5	5	5	3	2	2	36	37	
Systems Accounting Mgt	4	5	4	4	4	3	1	5	2	32	37	
Procurement Card	5	5	4	5	4	5	1	2	2	33	36	
Financial/Fiscal Operations	4	5	5	5	3	4	1	4	2	33	35	
Treasury Management	4	3	3	3	1	3	2	1	2	22	26	
City Cashiers	3	1	2	3	1	3	1	5	2	21	22	
Capital Asset Management	2	2	2	2	1	3	1	5	2	20	21	
City Auctions	2	1	2	2	1	3	1	3	2	17	21	
Tax Office:	-	-	-	-	-	-	-	-	-	-	-	-
Collections + Refunds + Disbursements	5	5	5	5	5	3	4	1	1	34	39	
Administration	4	5	3	5	5	3	1	4	1	31	32	
Risk Management:	-	-	-	-	-	-	-	-	-	-	-	-
Insurance & Benefits	5	5	5	5	5	1	3	5	4	38	38	
Risk Management	3	3	3	3	3	2	3	5	4	29	32	
Wellness Programs	4	2	3	3	3	1	1	5	4	26	30	

City of El Paso
Internal Audit Office
FY2022-2023 Audit Plan
Risk Assessment
-Attachment 2-

Weighting	15%	15%	15%	15%	10%	10%	10%	5%	5%	100%
	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5 for 2018 to 1 for 2022	1 for 2018 to 5 for 2022	

	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt		
Managing Director - Nicole Cote											
Office of Management & Budget:											
Annual Budget Management	3	5	5	5	4	4	1	4	1	32	36
Non-Departmental	3	5	4	3	5	1	1	1	1	24	28
Purchasing & Strategic Sourcing Dept.:											
Systems Software	4	4	3	4	4	3	1	5	5	33	33
Administration & Purchasing	4	2	4	4	4	3	1	5	5	32	33
Information Services	3	2	3	3	4	3	1	5	5	29	30
Records Management	3	2	2	2	2	1	1	5	5	23	24
E-Commerce	1	1	1	2	2	2	1	5	5	20	22
Geographic Information Systems	1	1	1	2	2	2	1	5	5	20	20
Mailroom	1	1	1	1	1	1	1	5	5	17	19
Managing Director - Araceli Guerra											
Information Technology:											
IT Cyber Security	5	5	5	5	5	5	1	4	2	37	40
Public Safety Technology	4	4	4	5	5	4	1	5	2	34	36
Licensing	5	5	5	4	5	3	1	5	2	35	35
Wireless Telecom Contract	5	4	4	4	4	4	1	5	2	33	35
Human Resources:											
Civil Service Commission	5	5	5	5	5	3	3	5	4	40	42
Recruitment/Hiring/Termination	5	4	5	5	5	3	3	2	4	36	40
Administration	5	4	5	5	5	1	1	3	4	33	38
Payroll Process	3	4	3	4	4	3	3	5	4	33	35
EEOC & FMLA Compliance	4	4	4	5	4	2	2	1	4	30	33
Employee Records	4	4	3	3	5	1	1	5	4	30	32
HR Information System	4	3	4	3	3	1	1	5	4	28	30
Training	4	3	4	4	3	1	1	4	4	28	29
Performance Office	3	3	3	3	1	1	1	5	4	24	26

City of El Paso
Internal Audit Office
FY2022-2023 Audit Plan
Risk Assessment
-Attachment 2-

Weighting 15% 15% 15% 15% 10% 10% 10% 5% 5% 100%

5-High 5-High 5-High 5-High 5-High 5-High 5-High 5 for 2018 5 for 2018

to to to to to to to to

1-Low 1-Low 1-Low 1-Low 1-Low 1-Low 1-Low 1 for 2022 5 for 2022

	1	2	3	4	5	6	7	8	9		
Description	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
Deputy City Manager - Dionne Mack											
Libraries:	-	-	-	-	-	-	-	-	-	-	-
Branches	4	3	4	5	2	1	1	4	2	26	29
Main	4	3	4	5	2	1	1	4	2	26	29
Administration - Purchasing	4	3	4	3	2	1	1	5	2	25	28
Trans Pecos System	2	3	3	2	2	1	1	5	2	21	26
Technical Services	2	3	2	2	2	1	1	5	2	20	22
Zoo:	-	-	-	-	-	-	-	-	-	-	-
Animal Health	5	5	5	5	5	3	1	3	2	34	36
Administration	5	4	5	5	5	4	1	3	2	34	34
Animal Collections	3	3	3	4	5	1	1	5	2	27	32
Facilities Maintenance	2	2	3	2	2	1	1	5	2	20	24
Managing Director - Ben Fyffe											
Museums & Cultural Affairs:	-	-	-	-	-	-	-	-	-	-	-
El Paso Children's Museum	5	5	5	5	3	4	1	3	4	35	39
Museum of Art	5	5	5	5	4	3	1	2	4	34	35
Cultural Affairs	5	5	5	5	5	2	1	5	1	34	35
Museum of History	5	5	5	5	3	3	1	2	4	33	34
Museum of Archaeology	3	3	3	3	3	2	1	5	5	28	29
Parks and Recreation Department:	-	-	-	-	-	-	-	-	-	-	-
Administration	5	5	5	5	5	5	1	1	3	35	40
Land Management	5	5	4	4	2	2	1	3	3	29	33
Recreation	4	3	4	4	2	2	1	4	3	27	30
Facilities Maintenance	4	3	2	3	2	2	1	5	3	25	29
Sports	4	3	3	3	2	2	1	5	3	26	28

**City of El Paso
Internal Audit Office
FY2022-2023 Audit Plan
Available Audit Hours
-Attachment 3-**

	Chief Internal Auditor ¹		Audit Manager ¹		6 Staff Members ²		Total	
	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent
Audit and Project Work	812	38.9%	1,352	64.8%	8,552	68.3%	10,716	64.2%
General Administration ³	900	43.1%	360	17.2%	1,920	15.3%	3,180	19.0%
Training & CPE ⁴	60	2.9%	60	2.9%	360	2.9%	480	2.9%
Holidays ⁵	96	4.6%	96	4.6%	576	4.6%	768	4.6%
Vacation & Sick Leave	220	10.5%	220	10.5%	1,120	8.9%	1,560	9.3%
	<u>2,088</u>	100.0%	<u>2,088</u>	100.0%	<u>12,528</u>	100.0%	<u>16,704</u>	100.0%

1-CIA & A/M are each budgeted at 2,088 hours x 2 positions = 4,176
 2-Staff Members are each budgeted at 2,088 hours x 6 positions = 12,528
TOTAL HOURS 16,704 for 8 fulltime staff members

3- Admin Hours are allocated at: (900hrs - CIA), (360hrs - A/M), (320hrs - Auditors) per Fiscal Year.

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

5-Holidays include 96hrs of Observed Holidays including the Birthday Holiday.

Leave Entitlement per Staff Member w/less than 5 years (2 staff)		
	Days	Hours
Vacation	12	96
Sick leave	15	120
Holidays	12	96
Totals	<u>39</u>	<u>312</u>

Leave Entitlement per Staff Member w/5 to 14 years (3 staff)		
	Days	Hours
Vacation	17	136
Sick leave	15	120
Holidays	12	96
Totals	<u>44</u>	<u>352</u>

Leave Entitlement per Staff Member w/15+ years (3 staff)		
	Days	Hours
Vacation	20	160
Sick leave	15	120
Holidays	12	96
Totals	<u>47</u>	<u>376</u>

Calculations based on 8-hour days.

City of El Paso
Internal Audit Office
FY2022-2023 Audit Plan
Calculation of Available Audit Hours
-Attachment 4-

Workdays									
1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Hrs/ Employee	
September	21 Days	December	21 Days	March	22 Days	June	21 Days		
October	21 Days	January	20 Days	April	20 Days	July	20 Days		
November	19 Days	February	19 Days	May	22 Days	August	23 Days		
Total Qtr. 61 Days		Total Qtr. 60 Days		Total Qtr. 64 Days		Total Qtr. 64 Days			
61 Workdays x 8 Hrs.= 488 Hrs.		61 Workdays x 8 Hrs.= 480 Hrs.		65 Workdays x 8 Hrs.= 512 Hrs.		64 Workdays x 8 Hrs.= 512 Hrs.		1,992 Hrs.	

Holidays									
1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Holiday Hrs/ Emp	
September	1 Day	December	1 Day	March	1 Days	June	1 Days		
October	0 Days	January	2 Days	April	0 Days	July	1 Day		
November	3 Days	February	0 Days	May	1 Day	August	1 Days		
Total Qtr. 4 Days		Total Qtr. 3 Days		Total Qtr. 2 Day		Total Qtr. 3 Day		12 Days	
4 Holidays x 8Hrs = 32 Hrs		3 Holidays x 8Hrs = 24 Hrs		2 Holidays x 8Hrs = 16 Hrs		2 Holidays x 8Hrs = 16 Hrs *Birthday Holiday = 8 Hrs		96 Hrs	
Work + Holiday Hrs 520 Hrs		Work + Holiday Hrs 504 Hrs		Work + Holiday Hrs 528 Hrs		Work + Holiday Hrs 536 Hrs		TOTAL 2,088 Hrs	

2,088 Hours available per staff member.

* Calculations based on 8-hour days.

Observed Holidays:

- | | |
|--------------------------------|--|
| 1 - New Year's Day | 7 - Veteran's Day |
| 2 - Martin Luther King Holiday | 8 - Thanksgiving Day |
| 3 - Memorial Day | 9 - Day After Thanksgiving |
| 4 - Juneteenth | 10 - Christmas Day |
| 5 - Independence Day | 11 - Employee's Birthday (reflected in the month of August) |
| 6 - Labor Day | 12 - Cesar Chavez Day (new holiday added for FY 2023. Approved by City Council on 6/22/22) |

Source: Observed Holidays list obtained from CoEP Employee Handbook dated April 2022 & City Council Meeting Minutes dated June 22, 2022.

City of El Paso
Internal Audit Office
5 Year Audit Plan
-Attachment 5-

Auditable Areas	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	#
Mayor & City Council	P+P	P	-	P	P	5
City Manager	P	P	-	-	-	2
City Attorney Office	-	P	P	A+F+P+P	P	7
Internal Audit Office	-	P	A	-	-	2
CoEP Employee's Retirement Trust	-	P	-	-	P	2
Strategic Communications Director	-	-	-	-	-	-
Communications Office	-	-	-	-	-	-
City Clerk Office	-	-	-	-	-	-
Senior DCM - Tracey Jerome	-	-	-	-	-	-
Strategic Partnerships	-	-	-	-	-	-
Metropolitan Planning Org	-	-	-	-	-	-
PSB Coordination	-	-	-	-	-	-
Regional Mobility Authority	A	-	-	-	-	1
Oversight: Utility Franchise	A+P	-	-	-	A	3
Community & Human Development	F	F	-	P	-	3
Communications	-	-	-	-	-	-
Military Affairs	-	-	-	-	-	-
Oversight: Destination El Paso	F	-	-	-	A	2
Chief Transit and Field Operations Officer - Ellen Smyth	-	-	-	-	-	-
Environmental Services	P+P+P	A	F	-	-	5
Public Transportation (Mass Transit)	F+P+P+P+A	F+P+P+P	A+P+P+P+P+P	P	F+A	18
Streets and Maintenance	-	A	F	A+A	F+F	6
Coordination: Title VI	-	-	-	-	-	-
Chief Operations Officer - Sam Rodriguez	F	-	-	-	-	1
Aviation	P	A+F	A	-	-	4
Capital Improvement	A+P+P+P+P	-	-	-	P	6
Planning and Inspections	-	-	-	-	P	1
Managing Director - David Coronado	-	-	-	-	-	-
Economic & International Development	F	F	-	F	-	3
International Bridges	A+P	P	-	-	P	4
Chief Financial Officer/DCM - Robert Cortinas	-	-	-	-	-	-
Comptroller's Office	-	A+F	A	A+P+P	A+P	8
Tax Office	F	F+P+P+P+P+P	P+P+P+P	P+P+P+P	P+P+P+P	18
Risk Management	-	-	-	-	-	-
Managing Director - Nicole Cote	-	-	-	-	-	-
Office of Management & Budget	-	A+F	P	-	-	3
Purchasing and Strategic Sourcing	A+P+P+P+P	-	-	-	-	5
Managing Director - Araceli Guerra	-	-	-	-	-	-
Information Technology	-	-	F	P	-	2
Human Resources	A+A+A+A	P+F	-	P	A	8
Performance Office	-	-	-	-	-	-
DCM - Dionne Mack	-	-	-	-	-	-
Libraries	-	P	-	-	-	1
Zoo	F	A	F+F	P	-	5
Managing Director - Ben Fyffe	-	-	-	-	-	-
Museums & Cultural Affairs	-	P	-	A	A+A+P	5
Parks & Recreation	-	P+P+P	A+P	A	F	7
DCM - Mario D'Agostino	-	-	-	-	-	-
911/311 Communications	A+P	-	-	-	-	2
Animal Services	-	P	P	-	-	2
Fire Department	F+P	A+A	P	P	P	7
Municipal Court	F+P+F	-	-	-	-	3
Office of Emergency Management	-	-	-	-	-	-
Public Health	-	P	-	-	-	1
Managing Director - Greg Allen	-	-	-	-	-	-
Police Department	-	-	A	-	-	1
Code Compliance	-	-	-	-	-	-

Note: Reflects Organizational Chart structure as of 08/31/2022

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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				
2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Audits - 11	Audits - 8	Audits - 6	Audits - 6	Audits - 7
Follow-Up- 11	Follow-Up- 8	Follow-Up- 5	Follow-Up- 2	Follow-Up- 4
Projects- 22	Projects- 21	Projects- 14	Projects- 15	Projects- 13