



# **FY2021-2022 Audit Plan**

Prepared by the  
Internal Audit Office  
September 1, 2021

City of El Paso  
Internal Audit Office  
FY2021-2022 Annual Audit Plan

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**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 2021-2022. The Fiscal Year 2021-2022 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 2021-2022 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 Comprehensive Annual Financial Report, and prior Risk Assessments. The auditable areas were broken down into eight distinct areas:

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

City of El Paso  
Internal Audit Office  
FY2021-2022 Annual Audit Plan

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The following describes our planning process used to prepare the Fiscal Year 2021-2022 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.

City of El Paso  
Internal Audit Office  
FY2021-2022 Annual Audit Plan

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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 2021-2022, the Internal Audit Office will be staffed with 9 staff members as per the Staffing Table approved by the City Manager. As of September 1, 2021 the Internal Audit Office has a vacant Financial Research Analyst position. The staff currently consists of the:

- Chief Internal Auditor,
- one Auditor IV,
- two Auditor III,
- two Auditor II,
- two Auditor I, and
- one Financial Research Analyst (vacant).

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 – four staff members

City of El Paso  
Internal Audit Office  
FY2021-2022 Annual Audit Plan

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**CALCULATION OF FY 2021-2022 AUDIT HOURS**

The calculation of Available Audit Hours is included as **Attachments 3 & 4**. A total of 18,792 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	10,820 Hours
2. General Administration	4,964 Hours
3. Training and CPE Hours	540 Hours
4. Holidays	792 Hours
5. Vacation and Sick Leave	1,676 Hours
<b>Total</b>	<b>18,792 Hours</b>

**5 YEAR AUDIT PLAN**

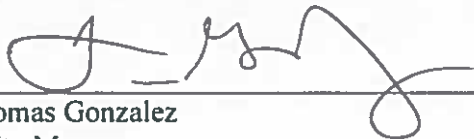
A schedule has been prepared to document a 5 Year Audit Plan (**Refer to Attachment 5**). This schedule will list Audits, Follow-up Audits, and Projects completed in the previous 5 Fiscal Years. The 5 Year Audit Plan will assist in future planning and scheduling of Audits, Follow-up Audits and Projects.

Respectfully submitted:

 9-1-2021

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

Approved as submitted:

 11/8/2021

Tomas Gonzalez      Date  
City Manager  
City of El Paso

Approved as submitted:

 11/8/21

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

City of El Paso  
Internal Audit Office  
2021-2022 Audit Plan  
-Attachment 1-

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
<b>First Quarter</b>				
(CarryFwds) Change in Management Audit – Museum of Art	300			
(CarryFwds) Change in Management Audit – Museum of History	300			
(CarryFwds) 2nd Follow-Up Audit – Sun Metro Overtime Follow-Up Audit (A2019-01)	300			
(CarryFwds) Human Resources Department – Hiring Practices	300			
Follow-Up Audit - Parks and Recreation Department - Rental of Park Facilities Audit (A2019-08)	250			
Longevity Project (Liz & Sergio)	100			
Hotel Occupancy Tax Audits - Administration (Miguel)	50			
Franchise Fee Audits - Administration (Daryl)	50			
TX Sales Tax Discovery - Administration (Sergio)	50			
Citywide Sales Tax Analysis - Clearview (Miguel)	40			
Fire Department Medicare Compliance Review (Liz)	40			
Tax Office Refund Review Project (Sergio/John)	100			
P-Card Reviews: City Council & City Manager's Office - P-Card & Travel Review (Sergio/John)	250			
City Employee Hotline (Sergio/John)	75			
Contingency Hours	404			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Auditor IV		90		
Administrative Duties - Staff Auditors		480		
Administrative Duties - Financial Research Assistant		434	135	
Auditor Training				707
Vacation/Sick Leave/Holiday				707
<b>Total for Quarter</b>	<b>2,609</b>	<b>1,229</b>	<b>135</b>	<b>707</b>
<b>Second Quarter</b>				
(CarryFwds) Pension Office – Retiree Confirmation Project	300			
(CarryFwds) Cash Count Project - One Stop Shop	200			
(CarryFwds) Public Art Program (2% for the Arts) Project	250			
Water Park Financial Review	500			
Follow-Up Audit: Fire Department - Billing Audit (A2019-05)	350			
Longevity Project (Liz & Sergio)	100			
Hotel Occupancy Tax Audits - Administration (Miguel)	50			
Franchise Fee Audits - Administration (Daryl)	50			
TX Sales Tax Discovery - Administration (Sergio)	50			
Citywide Sales Tax Analysis - Clearview (Miguel)	40			
Tax Office Refund Review Project (Sergio/John)	100			
City Employee Hotline (Sergio/John)	75			
Contingency Hours	480			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Auditor IV		90		
Administrative Duties - Staff Auditors		480		
Administrative Duties - Financial Research Assistant		426	135	
Auditor Training				707
Vacation/Sick Leave/Holiday				707
<b>Total for Quarter</b>	<b>2,545</b>	<b>1,221</b>	<b>135</b>	<b>707</b>

City of El Paso  
Internal Audit Office  
2021-2022 Audit Plan  
-Attachment 1-

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
<b>Third Quarter</b>				
(CarryFws) Travel Reviews: Various City Departments	250			
Sun Metro Lift Program	500			
Human Resources - Health Benefit Audit	500			
Streets and Maintenance Department - Street Reconstruction Audit	250			
Follow-Up Audit - Parks Department - 2012 CIP Bond Audit (A2020-09)	250			
Follow-Up Audit - Neighborhood Traffic Management Program (NTMP) Audit (A2021-02)	250			
International Bridges - Money Room Internal Control Review	200			
Longevity Project (Liz & Sergio)	100			
Hotel Occupancy Tax Audits - Administration (Miguel)	50			
Franchise Fee Audits - Administration (Daryl)	50			
TX Sales Tax Discovery - Administration (Sergio)	50			
Citywide Sales Tax Analysis - Clearview (Miguel)	40			
Fire Department Medicare Compliance Review (Liz)	40			
Tax Office Refund Review Project (Sergio/John)	100			
City Employee Hotline (Sergio/John)	75			
Contingency Hours	160			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Auditor IV		90		
Administrative Duties - Staff Auditors		480		
Administrative Duties - Financial Research Assistant		466		
Auditor Training			135	
Vacation/Sick Leave/Holiday				491
<b>Total for Quarter</b>	<b>2,865</b>	<b>1,261</b>	<b>135</b>	<b>491</b>
<b>Fourth Quarter</b>				
Accounts Receivable Program Audit	500			
Municipal Court Financial Review	500			
CARES Act - Rental & Utility Assistance Programs	500			
Streets and Maintenance Department - Street Reconstruction Audit	250			
Follow-Up Audit - Streets and Maintenance (SAM) Fuel Card Audit (A2020-08)	250			
Longevity Project (Liz & Sergio)	100			
Hotel Occupancy Tax Audits - Administration (Miguel)	50			
Franchise Fee Audits - Administration (Daryl)	50			
TX Sales Tax Discovery - Administration (Sergio)	50			
Citywide Sales Tax Analysis - Clearview (Miguel)	40			
Tax Office Refund Review Project (Sergio/John)	100			
City Employee Hotline (Sergio/John)	75			
Contingency Hours	336			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Auditor IV		90		
Administrative Duties - Staff Auditors		480		
Administrative Duties - Financial Research Assistant		458		
Auditor Training			135	
Vacation/Sick Leave/Holiday				563
<b>Total for Quarter</b>	<b>2,801</b>	<b>1,253</b>	<b>135</b>	<b>563</b>
<b>Grand Total</b>	<b>10,820</b>	<b>4,964</b>	<b>540</b>	<b>2,468</b>

Note: Budgeted hours estimate based on 9 fulltime staff members.

City of El Paso  
Internal Audit Office  
FY2021-2022 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 2017 to 1 for 2021		5% 5 for 2017 to 1 for 2021		Weighted Total	
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	100%							
<b>Mayor &amp; City Council</b>																		
Council District #2 Office	2	1	4	5	4	1	1	1	4	23	25							
Council District #3 Office	2	1	4	5	4	1	1	1	4	23	25							
Council District #4 Office	2	1	4	5	4	1	1	1	4	23	25							
Mayor's Office	2	1	4	5	4	1	1	1	4	23	25							
Council District #7 Office	2	1	4	5	4	1	1	1	4	23	25							
Council District #1 Office	2	1	4	5	4	1	1	1	2	21	25							
Council District #5 Office	2	1	4	5	4	1	1	1	2	21	25							
Council District #6 Office	2	1	4	5	4	1	1	1	2	21	25							
Council District #8 Office	2	1	4	5	4	1	1	1	2	21	25							

<b>City Attorney's Office</b>																		
Trial	5	5	4	5	5	2	5	1	2	34	35							
Transactional	5	5	4	5	5	2	5	1	2	34	35							
Administration	4	4	4	4	5	2	5	1	2	31	35							

<b>CoEP Employee's Retirement Trust</b>																		
Pension Fund	5	5	5	5	5	5	1	4	1	36	40							

<b>City Manager</b>																		
<b>Internal Audit Office</b>	5	3	5	5	5	5	1	3	1	33	33							
<b>City Manager's Office</b>	4	3	4	5	5	1	1	1	1	25	30							
<b>Strategic Communications Director</b>																		
Public Affairs	3	2	2	4	2	1	1	3	2	20	24							
Records & Archival Mgt & Analysis	2	3	3	3	5	3	1	5	2	27	31							
U-Matter Employee Recognition	5	2	5	5	3	4	1	2	2	29	34							
City Clerk Office	3	3	3	3	5	3	1	5	1	27	29							
Elections	3	3	3	4	5	3	1	5	1	28	30							
Coordination Title VI	3	3	3	3	5	3	1	5	3	29	31							



City of El Paso  
Internal Audit Office  
FY2021-2022 Audit Plan  
Risk Assessment  
-Attachment 2-

Weighting 15% to 5-High 15% to 5-High 10% to 5-High 10% to 5-High 5% to 5-High 5% to 1-Low 100%

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
<b>DCM - Public Safety</b>											
<b>Municipal Court</b>											
Municipal Court Admin	5	5	5	5	5	3	3	4	1	36	40
<b>Police Department</b>											
Chief of Police Office	2	2	2	3	3	1	1	5	1	20	23
Internal Affairs Division	2	2	2	2	2	1	1	5	1	18	20
Police HR	1	2	2	2	2	1	1	5	1	17	19
Director of Public Affairs	2	2	1	1	1	1	1	5	1	15	17
Administrative Services Bureau	-	-	-	-	-	-	-	-	-	-	-
Vehicle Storage Facility	5	5	5	5	5	1	3	2	1	32	32
Property & Evidence Program	5	3	5	5	5	3	4	4	1	35	35
<b>Finance Program</b>											
Grants	4	4	4	5	5	5	3	4	1	35	36
Payroll & Overtime	4	4	4	5	5	5	1	4	1	33	35
Facility Mgmt	3	3	3	3	2	2	1	5	1	23	25
Fleet Management	3	3	3	3	2	2	1	5	1	23	25
Records	1	2	3	3	4	1	1	5	1	21	23
Uniform Police Services Bureau 1	-	-	-	-	-	-	-	-	-	-	-
Downtown Police Services	3	3	4	3	3	2	1	5	1	25	26
Patrol Program 1	3	3	4	3	3	2	1	5	1	25	26
Community Services Program	3	3	4	3	3	2	1	5	1	25	26
Traffic/DWI Program	3	3	4	3	3	2	1	5	1	25	26
Uniform Police Services Bureau 2	-	-	-	-	-	-	-	-	-	-	-
Patrol Program 2	3	3	4	3	3	2	1	5	1	25	26
Training Program	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	27
El Paso Fusion Center	3	3	3	2	3	2	1	5	1	23	24

City of El Paso  
Internal Audit Office  
FY2021-2022 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	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 2017 to 1 for 2021	5% 5 for 2017 to 1 for 2021	5% 1 for 2017 to 5 for 2021	100%
Description	1	2	3	4	5	6	7	8	9					
<b>Fire Chief/Managing Director</b>														
<b>Fire Department</b>														
Emergency Operations Respon	5	5	5	5	5	4	4	1	1	4	1	1	1	40
Administrative Division	5	5	5	5	5	1	4	5	1	4	5	5	1	40
Aircraft Rescue Division	3	3	4	4	5	1	1	5	1	1	5	1	1	30
Communication Division	3	3	4	4	5	1	1	5	1	1	5	1	1	30
Fire Chief Office	2	3	2	5	1	1	1	5	1	1	5	1	1	26
Fire Medical Research Division	4	3	4	4	5	1	1	5	1	1	5	1	1	33
Fire Prevention Division	3	3	3	3	4	1	1	5	1	1	5	1	1	28
Health & Safety Division	5	4	5	4	5	1	1	5	1	1	5	1	1	35
Logistics Division	3	3	3	3	4	1	1	5	1	1	5	1	1	27
Operations Research Program	3	3	2	3	4	1	1	5	1	1	5	1	1	28
Payroll & Overtime	3	4	4	3	5	5	1	5	1	1	5	1	1	35
Planning & Development Division	3	3	3	3	4	1	1	5	1	1	5	1	1	28
Professional Development Train	3	3	3	3	4	1	1	5	1	1	5	1	1	28
Special Operations Division	3	3	2	3	4	1	1	5	1	1	5	1	1	28
<b>911/311 Communications</b>	4	3	4	4	4	1	1	5	3	1	5	3	3	33
<b>Animal Services</b>	5	4	5	5	4	4	4	2	5	4	2	5	5	39
<b>Office of Emergency Management</b>	5	5	3	4	4	2	1	5	4	1	5	4	4	38
<b>Public Health Department</b>														
Food Program	5	4	5	5	5	2	1	4	5	1	4	5	5	36
Immunization Clinics	5	4	5	5	5	2	1	4	5	1	4	5	5	36
Dental Clinic	3	4	3	4	4	2	1	4	5	1	4	5	5	30
STD Clinic	3	4	3	4	4	2	1	4	5	1	4	5	5	30
TB Clinic	3	4	3	4	4	2	1	4	5	1	4	5	5	30
211 Call Center	3	2	2	2	3	2	1	5	5	1	5	5	5	27

City of El Paso  
Internal Audit Office  
FY2021-2022 Audit Plan  
Risk Assessment

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 5% 5-High to 1-Low 5% 5-High to 1-Low 100%

Description	Management Interest	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total
<b>Senior DCM - Economic Development &amp; Tourism Portfolio</b>												
<b>Community &amp; Human Development</b>												
Grant Administration	5	5	5	5	5	5	5	1	1	1	33	38
Housing	5	5	5	5	5	5	4	1	3	1	34	37
Neighborhood Redevelopment	4	4	4	4	4	5	3	1	5	1	31	35
Public Services	2	3	3	3	3	3	2	1	5	1	23	24
<b>Economic Development</b>												
380 Agreements	5	5	5	5	5	5	4	3	2	5	39	40
Economic Development Activities	4	5	5	4	4	4	1	1	5	5	34	36
Economic Development Admin	3	3	3	2	2	2	1	1	4	5	24	26
<b>Planning &amp; Inspections</b>												
Building Permits & Inspections	5	5	5	5	5	5	3	1	4	2	35	36
Outside Contracts	4	4	3	3	3	4	2	1	5	2	28	31
Development Services	-	-	-	-	-	-	-	-	-	-	-	-
One Stop Shop	5	5	5	5	5	4	4	1	5	2	36	40
Planning	4	4	3	3	3	4	2	1	5	2	28	29
Development Assistance Ctr	4	4	3	2	2	3	2	1	5	2	26	27
<b>Chief Operations &amp; Transportation Officer</b>												
<b>Airport</b>												
Revenue Income Streams	5	5	5	5	5	5	5	1	3	3	37	39
Operations & Security	4	4	5	5	5	5	4	1	5	3	36	38
Administration	4	4	5	5	5	5	4	1	5	3	36	38
Foreign Trade Zone No. 68	1	2	3	2	2	3	2	1	5	3	22	24
Development	1	2	2	2	2	3	2	1	5	3	21	23
<b>Capital Improvement Department</b>												
Property Leases	5	5	5	5	5	5	3	1	1	1	31	34
Capital Projects	5	5	5	5	5	5	3	1	1	1	31	34
<b>Streets and Maintenance</b>												
Streets	-	-	-	-	-	-	-	-	-	-	-	-
Street Construction	5	5	5	5	5	5	2	1	5	1	34	39
Traffic Engineering	5	2	5	5	5	4	4	1	5	1	32	34
Street Operations	5	5	5	5	5	5	2	1	1	1	30	32
Pavement Maintenance System	4	4	4	4	4	4	2	1	5	1	30	32
Anti Graffiti Program	3	2	1	1	1	2	2	1	5	1	18	21

City of El Paso  
Internal Audit Office  
FY2021-2022 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 2017 to 1 for 2021		5% 5 for 2017 to 1 for 2021		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								
<b>Maintenance (Facilities &amp; Fleet)</b>																			
Fleet Service	5	5	5	5	5	4	1	1	1	32	37								
Building Maintenance	5	4	5	4	4	2	1	3	1	29	31								
Street Light Maintenance	4	4	4	4	4	2	1	5	1	29	31								
<b>International Bridges</b>																			
Parking Meters	5	5	5	5	5	3	1	3	3	35	37								
Bridge Toll Collections	4	4	4	4	5	3	1	3	3	31	34								
<b>Military Affairs</b>																			
Strategic Partnerships	5	5	5	5	5	2	1	5	5	38	40								
<b>Managing Director</b>																			
<b>Environmental Services</b>																			
Code Compliance Division	5	3	5	5	5	3	4	5	1	36	37								
Recycling Program	4	4	4	4	4	3	1	4	1	29	32								
Landfill Division	3	3	4	4	5	2	1	5	1	28	30								
Collections Division	3	4	4	4	4	2	1	5	1	28	28								
Training & Public Programs Div	3	3	2	2	3	2	1	5	1	22	24								
Administration - Purchasing	3	3	3	2	3	2	1	2	1	20	24								
<b>Mass Transit - Sun Metro</b>																			
Administration & Development	-	-	-	-	-	-	-	-	-	-	-								
Accounting & Admin	5	5	5	5	5	3	1	2	5	36	40								
Planning/Program Mgt	5	5	5	4	3	2	1	5	5	35	37								
Community Relations	4	4	4	3	3	2	1	5	5	31	34								
Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	-								
Lift (Paratransit) Services	5	5	5	5	5	3	1	5	5	39	40								
Street Car Operations	4	5	4	4	4	1	1	5	5	33	38								
Transit Operations	4	5	4	4	4	3	1	1	5	31	35								
Maintenance	3	3	2	2	2	2	1	5	5	25	29								

City of El Paso  
Internal Audit Office  
FY2021-2022 Audit Plan  
Risk Assessment

-Attachment 2-

100%

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 10% 5-High to 1-Low 5% 5 for 2017 to 1 for 2021 5% 5 for 2017 to 1 for 2021 5% 5 for 2017 to 1 for 2021

Description	1 Management Interest	2 Budget Risk	3 Strategic Risk	4 Reputation Risk	5 Compliance Risk	6 High Level Decentralization	7 Legal Claims	8 Time last Audited	9 Change in Mgt	Raw Total	Weighted Total
<b>Managing Director of Internal Services</b>											
<b>Human Resources</b>											
Recruitment/Hiring/Termination	5	4	5	5	5	3	3	1	5	36	40
EEOC & FMLA Compliance	4	4	4	5	4	2	2	5	5	35	38
Payroll Process	3	4	4	4	4	3	3	5	5	35	38
Civil Service Commission	4	4	4	4	5	2	2	5	5	35	37
Administration	5	4	5	5	5	1	1	2	5	33	38
Employee Records	4	4	3	3	5	1	1	5	5	31	32
HR Information System	4	3	4	3	3	1	1	5	5	29	30
Training	4	3	4	4	3	1	1	3	5	28	29
<b>Information Technology</b>											
IT Cyber Security	-	-	-	-	-	-	-	-	-	-	-
Licensing	5	5	5	5	5	5	1	3	3	37	40
Public Safety Technology	5	5	5	5	5	3	1	5	3	37	39
Wireless Telecom Contract	4	4	4	5	5	4	1	5	3	35	37
Performance Office	5	4	4	4	4	4	1	5	3	34	36
	3	3	3	3	1	1	1	5	1	21	23

City of El Paso  
Internal Audit Office  
FY2021-2022 Audit Plan  
Risk Assessment

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 10% 5-High to 1-Low 5% 5-High to 1-Low 5% 5-High to 1-Low 5% 5-High to 1-Low 100%

-Attachment 2-

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
<b>Chief Financial Officer/DCM</b>											
<b>Comptroller's Office</b>											
Hotel Occupancy Tax	5	5	5	5	5	5	3	1	3	37	42
Grant Accounting	5	5	5	5	5	5	3	1	3	37	42
Payroll	4	4	5	4	4	2	5	5	3	36	40
Sales Tax	5	5	5	5	4	3	1	5	3	36	39
Financial Reporting	5	5	5	5	4	3	1	5	3	36	39
Procurement Card	5	5	5	5	4	5	1	1	3	34	39
Systems Accounting Mgt	4	5	4	4	4	3	1	5	3	33	37
Financial/Fiscal Operations	4	5	5	5	3	4	1	3	3	33	35
Treasury Management	4	3	3	3	1	3	2	5	3	27	29
City Cashiers	3	1	2	3	1	3	1	5	3	22	22
Capital Asset Management	2	2	2	2	1	3	1	5	3	21	21
City Auctions	2	1	2	2	1	3	1	2	3	17	21
<b>Office of Management &amp; Budget</b>											
Annual Budget Management	5	5	5	5	5	4	1	3	2	35	36
Non-Departmental	3	3	3	3	5	1	1	5	2	26	28
<b>Purchasing &amp; Strategic Sourcing Dept.</b>											
Systems Software	4	4	3	4	4	3	1	5	1	29	33
Administration & Purchasing	4	2	4	4	4	3	1	5	1	28	33
Information Services	3	2	3	3	4	3	1	5	1	25	30
E-Commerce	1	1	1	2	2	2	1	5	1	16	20
Geographic Information Systems	1	1	1	2	2	2	1	5	1	16	20
Records Management	3	2	2	2	2	1	1	5	1	19	20
Mailroom	1	1	1	1	1	1	1	5	1	13	15
<b>Tax Office</b>											
Collections + Refunds + Disbursements	5	5	5	5	5	3	4	1	1	34	36
Administration	4	5	3	5	5	3	1	3	1	30	32
<b>Risk Management</b>											
Insurance & Benefits	5	5	5	5	5	1	3	3	5	37	40
Risk Management	3	3	3	3	3	2	3	4	5	29	32
Wellness Programs	4	2	3	3	3	1	1	5	5	27	30

City of El Paso  
Internal Audit Office  
FY2021-2022 Audit Plan  
Risk Assessment 2-  
Attachment 2-

Weighting 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% 2017 to 2021 5% 2017 to 2021 100%

Description	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt		
<b>DCM - Quality of Life</b>											
<b>Communications</b>											
<b>Libraries</b>											
Branches	-	-	-	-	-	-	-	-	-	0	0
Main	4	3	4	5	2	1	1	3	5	28	29
Administration - Purchasing	4	3	4	5	2	1	1	3	5	28	29
Trans Pecos System	2	3	3	3	2	1	1	5	5	28	28
Technical Services	2	3	2	2	2	1	1	5	5	24	26
<b>Zoo</b>	-	-	-	-	-	-	-	-	-	-	-
Administration	5	4	5	5	5	4	1	2	3	34	34
Animal Health	5	5	5	5	5	3	1	2	3	34	34
Animal Collections	3	3	3	4	5	1	1	5	3	28	30
Facilities Maintenance	2	2	3	2	2	1	1	5	3	21	26
<b>Oversight: Destination El Paso</b>											
Water Parks	-	-	-	-	-	-	-	-	-	-	-
Ball Park Baseball	5	5	5	5	4	3	1	5	1	34	39
Plaza Theater	3	4	5	4	4	2	1	4	1	30	33
Civic Center	3	3	3	4	2	2	1	5	1	24	27
Abraham Chavez Theatre	3	3	3	4	2	2	1	5	1	24	27
McKelligon Canyon Theatre	3	3	3	3	2	2	1	5	1	23	26
<b>Managing Director</b>	3	3	3	3	2	2	1	5	1	23	26
<b>Museums &amp; Cultural Affairs</b>											
Museum of Art	-	-	-	-	-	-	-	-	-	-	-
Museum of History	5	5	5	5	4	3	1	4	5	37	40
Cultural Affairs	5	5	5	5	3	3	1	5	5	37	40
El Paso Children's Museum	5	5	5	5	5	2	1	5	1	34	39
Museum of Archaeology	5	4	5	3	3	2	1	2	5	30	33
<b>Parks and Recreation/ Parks Maintenance</b>	3	3	3	3	3	2	1	5	4	27	29
Administration	5	5	5	5	5	5	1	4	4	39	41
Land Management	5	5	4	4	2	2	1	2	4	29	33
Recreation	4	3	4	4	2	2	1	3	4	27	30
Facilities Maintenance	4	3	2	3	2	2	1	5	4	26	29
Sports	4	3	3	3	2	2	1	5	4	27	28

City of El Paso  
Internal Audit Office  
FY2021-2022 Audit Plan  
Available Audit Hours  
-Attachment 3-

	Chief Internal Auditor <sup>1</sup>		Audit Supervisor <sup>1</sup>		7 Staff Members <sup>2</sup>		Total	
	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent
Audit and Project Work <sup>3</sup>	820	39.3%	1,360	65.1%	8,640	59.1%	10,820.0	57.6%
General Administration <sup>3</sup>	900	43.1%	360	17.2%	3,704	25.3%	4,964.0	26.4%
Training & CPE <sup>4</sup>	60	2.9%	60	2.9%	420	2.9%	540	2.9%
Holidays <sup>5</sup>	88	4.2%	88	4.2%	616	4.2%	792	4.2%
Vacation & Sick Leave	220	10.5%	220	10.5%	1,236	8.5%	1,676	8.9%
	<u>2,088</u>	<u>100.0%</u>	<u>2,088</u>	<u>100.0%</u>	<u>14,616</u>	<u>100.0%</u>	<u>18,792</u>	<u>100.0%</u>

1-CIA & A/S are each budgeted at 2,088 hours x 2 positions = 4,176

2-Staff Members are each budgeted at 2,088 hours x 7 positions = 14,616 \*

**TOTAL HOURS** 18,792 for 9 fulltime staff members \*

\* - As of 08/31/2021, the Internal Audit Office has a vacant Financial Research Analyst position.

The Analyst's position hours have been accounted for in the above calculations.

3- Admin hours are allocated at: (900hrs - CAE), (360hrs - A/S), (320hrs - Auditors), (all available hrs - F.R.Analyst) per Fiscal Year.

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

5-Holidays include 88hrs of Observed holidays including Birthday holiday.

Leave Entitlement per Staff Member w/less than 5 years (4 staff)	
Days	Hours
Vacation	96
Sick leave	120
Holidays	88
<b>Totals</b>	<b>304</b>

Leave Entitlement per Staff Member w/5 to 14 years (2 staff)	
Days	Hours
Vacation	136
Sick leave	120
Holidays	88
<b>Totals</b>	<b>344</b>

Leave Entitlement per Staff Member w/15+ years (3 staff)	
Days	Hours
Vacation	160
Sick leave	120
Holidays	88
<b>Totals</b>	<b>368</b>

Calculations based on 8-hour days.



City of El Paso  
Internal Audit Office  
FY2021-2022 Audit Plan  
Calculation of Available Audit Hours  
-Attachment 4-

Workdays												
1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Total Hrs/ Employee
September	21 Days	488 Hrs.	December	21 Days	480 Hrs.	March	23 Days	520 Hrs.	June	21 Days	512 Hrs.	2,000 Hrs.
October	21 Days		January	20 Days		April	21 Days		July	20 Days		
November	19 Days		February	19 Days		May	21 Days		August	23 Days		
<b>Total Qtr.</b>	<b>61 Days</b>	<b>488 Hrs.</b>	<b>Total Qtr.</b>	<b>60 Days</b>	<b>480 Hrs.</b>	<b>Total Qtr.</b>	<b>65 Days</b>	<b>520 Hrs.</b>	<b>Total Qtr.</b>	<b>64 Days</b>	<b>512 Hrs.</b>	
61 Workdays x 8 Hrs. =		488 Hrs.	60 Workdays x 8 Hrs. =		480 Hrs.	65 Workdays x 8 Hrs. =		520 Hrs.	64 Workdays x 8 Hrs. =		512 Hrs.	

Holidays												
1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Holiday Hrs/ Emp
September	1 Day		December	2 Day		March	0 Days		June	1 Day		11 Days 88 Hrs
October	0 Days		January	1 Days		April	0 Days		July	1 Day		
November	3 Days		February	1 Days		May	1 Day		August	0 Days		
<b>Total Qtr.</b>	<b>4 Days</b>		<b>Total Qtr.</b>	<b>4 Days</b>		<b>Total Qtr.</b>	<b>1 Day</b>		<b>Total Qtr.</b>	<b>2 Day</b>		
4 Holidays x 8Hrs =		32 Hrs	3 Holidays x 8Hrs = Birthday Holiday =		24 Hrs 8 Hrs	1 Holiday x 8Hrs =		8 Hrs	2 Holidays x 8Hrs =		16 Hrs	
<b>Work + Holiday Hrs</b>	<b>520 Hrs</b>		<b>Work + Holiday Hrs</b>	<b>512 Hrs</b>		<b>Work + Holiday Hrs</b>	<b>528 Hrs</b>		<b>Work + Holiday Hrs</b>	<b>528 Hrs</b>		<b>TOTAL 2,088 Hrs</b>

2,088 Hours available per staff member.

- Calculations based on 8-hour days.

Observed Holidays:

- 1 - New Year's Day
- 2 - Martin Luther King Holiday
- 3 - Memorial Day
- 4 - Juneteenth
- 5 - Independence Day
- 6 - Labor Day
- 7 - Veteran's Day
- 8 - Thanksgiving Day
- 9 - Day After Thanksgiving
- 10 - Christmas Day
- 11 - Employee's Birthday (accounted for in February during 2nd Quarter)

Source: Observed Holidays list obtained from CoEP Employee Handbook dated April 2021.

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

<b>Auditable Areas</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>#</b>
Mayor & City Council	-	P+P	P	-	P	4
City Attorney Office	-	-	P	P	A+F+P+P	6
CoEP Employee's Retirement Trust	-	-	P	-	-	1
City Manager	-	P	P	-	-	2
Internal Audit Office	A	-	P	A	-	3
Strategic Communications Director	-	-	-	-	-	-
Communications Office	-	-	-	-	-	-
City Clerk Office	-	-	-	-	-	-
Coordination Title VI	-	-	-	-	-	-
Chief Financial Officer/DCM	-	-	-	-	P	1
Comptroller's Office	A	A+A+A+A	A+F	A	A+P+P	11
Office of Management & Budget	-	-	A+F	P	-	3
Purchasing and Strategic Sourcing	-	-	-	-	-	-
Tax Office	P+P+P+P	A+P+P+P+P	F+P+P+P+P	P+P+P+P	P+P+P+P	22
Risk Management	-	-	-	-	-	-
Senior DCM - Economic Development & Tourism	-	-	-	-	-	-
Community & Human Development	P	A	F	-	P	4
Economic Development	F	P	-	-	F	3
Planning and Inspections	-	F	-	-	-	1
Chief Operations & Transportation Officer	-	-	-	-	-	-
Aviation	A	F	A+F	A	-	5
Capital Improvement	F	F	-	-	-	2
International Bridges	F	F	P	-	-	3
Streets and Maintenance	P	F+P+P+P+A	A	F	A+A	10
Military Affairs	-	-	-	-	-	-
Strategic Partnerships	-	-	-	-	-	-
Metropolitan Planning Org	-	-	-	-	-	-
PSB Coordination	-	-	-	-	-	-
Regional Mobility Authority	P	-	-	-	-	1
Oversight: Utility Franchise	-	-	-	-	-	-
Managing Director	-	-	-	-	-	-
Environmental Services	A	F	A	F	-	4
Mass Transit	-	A+P+P+P	F+P+P+P	A+P+P+P+P+P	P	15
Managing Director of Internal Services	-	-	-	-	-	-
Human Resources	P+P	A+P	P+F	-	-	6
Information Technology	P	F+P	-	F	P	5
Performance Office	-	-	-	-	-	-
DCM - Quality of Life	-	-	-	-	-	-
Libraries	-	-	P	-	-	1
Zoo	A	-	A	F+F	P	5
Oversight: Destination El Paso	A	-	-	-	-	1
Managing Director	-	-	-	-	-	-
Museum & Cultural Affairs	-	F	P	-	A	3
Parks & Recreation	P	P+P	P+P+P	A+P	A	9
DCM - Public Safety	-	-	-	-	-	-
Municipal Court	P	-	-	-	-	1
Police Department	A+P+P+P+P+F	F+P+F	-	A	-	10
Fire Chief/Managing Director	-	-	-	-	-	-
Fire Department	P+P+P+P	A+P	A+A	P	P	10
911/311 Communications	-	-	-	-	-	-
Animal Services	F	-	P	P	-	3
Office of Emergency Management	-	-	-	-	-	-
Public Health	-	P	P	-	-	2

Note: Reflects organizational chart structure as of 08/31/2021

157

**Legend:**

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

<b>Number of Audits/Projects Completed by Fiscal Year</b>				
<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
Audits - 7	Audits - 10	Audits - 8	Audits - 6	Audits - 6
Follow-Up- 5	Follow-Up- 10	Follow-Up- 7	Follow-Up- 5	Follow-Up- 2
Projects-20	Projects- 21	Projects-21	Projects- 14	Projects- 15