



# **FY2020-2021 Audit Plan**

Prepared by the  
Internal Audit Office  
September 1, 2020

City of El Paso  
Internal Audit Office  
FY2020-2021 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 2020-2021. The 2020-2021 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Office in Fiscal Year 2020-2021.

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 2020-2021 Audit Plan. Members of the Financial Oversight and Audit Committee provided input, as did the City Manager, the Deputy City Managers, and Managing Director, where appropriate. The Financial Oversight and Audit Committee (FOAC) is comprised of the following members:

- Dr. Sam Morgan, Representative District 4 – FOAC Chair
- Isabel Salcido, Representative District 5
- Henry Rivera, Representative District 7
- 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 financial report, and prior risk assessments. We met with members of the FOAC, the Comptroller, and various Department Directors. The auditable areas were broken down into nine 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 Works & Transportation         |
| 4. City of El Paso Employee's Retirement Trust | 8. DCM – Quality of Life                       |
|  | 9. DCM – Public Safety                         |

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The following describes our planning process used to prepare the 2020-2021 Audit Plan. The 2020-2021 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 provide a framework for conducting high quality government audits with competence, integrity, objectivity, and independence. These standards are for use by auditors of government entities and entities that receive government awards. GAGAS contain requirements and guidance dealing with ethics, independence, auditors' professional competence and judgment, quality control, the performance of field work, and reporting. Audits performed under GAGAS provide information used for oversight, accountability, and improvements of government programs and operations. GAGAS contain requirements and guidance to assist auditors in objectively acquiring and evaluating sufficient, appropriate evidence and reporting the results. When auditors perform their work in this manner and comply with GAGAS in reporting the results, their work can lead to improved government management, better decision making and oversight, effective and efficient operations, and accountability for resources and results.

**BUDGET AND STAFFING**

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

For Fiscal Year 2020-2021, the Internal Audit Office will be staffed with 9 staff members as per the Staffing Table approved by the City Manager. As of August 30, 2020 the Internal Audit Office has a vacant Financial Research Assistant position. Due to the Pandemic, we do not plan to fill the position until after January 1, 2021. Therefore making 18,088 audit hours available for the Fiscal Year. The staff currently consists of the Chief Internal Auditor, an Auditor IV, two Auditor III, two Auditor II, two Auditor I (one position vacant), and a 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), the Association of Local Government Auditors (ALGA), Association of Government Accountants (AGA), Association of Certified Fraud Examiners (ACFE) and the Association of Airport Internal Auditors (AAIA). Because of the philosophy of encouraging professional development, four staff members have attained the professional designation of Certified Internal Auditor (CIA). Six staff members are Certified Government Auditing Professionals (CGAP). One staff member has obtained the Certified Fraud Examiners (CFE) professional designation. Another staff member is Certified in Risk Management Assurance (CRMA). Four staff members have obtained Master Level degrees.

**CALCULATION OF FY 2020-2021 AUDIT HOURS**

The calculation of Available Audit Hours is included as **Attachments 3 & 4**. A total of 18,088 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	11,848 Hours
2. General Administration	3,476 Hours
3. Training and CPE Hours	510 Hours
4. Holidays	664 Hours
5. Vacation and Sick Leave	1,590 Hours
<b>Total</b>	<b>18,088 Hours</b>

**5 YEAR AUDIT PLAN**

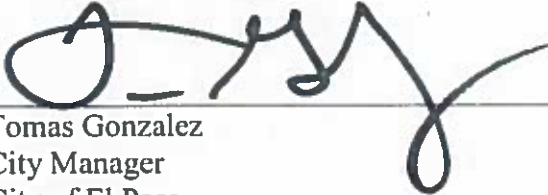
A schedule has been prepared to document a 5 Year Audit Plan (Refer to Attachment 5). This schedule will list Audits, Follow-up Audits, and Projects completed in the previous 5 Fiscal Years. The 5 Year Audit Plan will assist in future planning and scheduling of Audits, Follow-up Audits and Projects.

Respectfully submitted:

 October 20, 2020

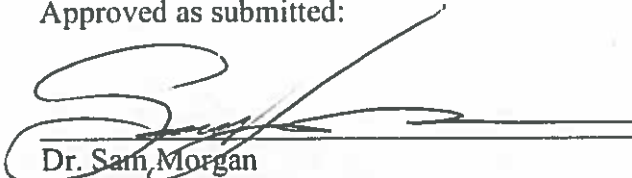
Edmundo S. Calderon, CIA, CGAP, CRMA      Date  
Chief Internal Auditor  
City of El Paso

Approved as submitted:

 12-8-2020

Tomas Gonzalez      Date  
City Manager  
City of El Paso

Approved as submitted:

 10/21/2020

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

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	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
<b>First Quarter</b>				
(CarryFwds) Streets and Maintenance Department - Fueling Cards Audit	300			
(CarryFwds) Parks and Recreation Department - CIP Projects Audit	300			
(CarryFwds) Follow-Up Audit - Economic Development - 380 Agreement Monitoring Program Audit Report	300			
(CarryFwds) Follow-Up Audit - Zoo Dept. - 2012 QoL Bond Projects Audit Report A2018-14	60			
(CarryFwds) Follow-Up Audit - Environmental Services Solid Waste Lien Audit A2019-04	60			
Follow-Up Audit - City Attorney Office A/P Audit	150			
Longevity Project	200			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits - Administration	100			
TX Sales Tax Discovery - Administration	100			
Citywide Sales Tax Analysis - Clearview	40			
Fire Department Medicare Compliance Review	40			
Tax Office Refund Review Project	100			
P-Card Reviews: City Council & City Manager's Office - P-Card & Travel Review	250			
Ethicsline	75			
Contingency Hours	396			
Administrative Duties - Chief Internal Auditor	225			
Administrative Duties - Auditor IV	90			
Administrative Duties - Staff Auditors	554		120	
Auditor Training				650
Vacation/Sick Leave/Holiday		869	120	650
<b>Total for Quarter</b>	<b>2521</b>	<b>869</b>	<b>120</b>	<b>650</b>
<b>Second Quarter</b>				
(CarryFwds) El Paso Children's Museum - Accounts Payable Audit	500			
(CarryFwds) Human Resources Department - Hiring Practices Audit	500			
CARES Act Audit - Phase I - Discovery	600			
Neighborhood Traffic Management Program (NTMP) Audit	500			
Longevity Project	200			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits - Administration	100			
TX Sales Tax Discovery - Administration	100			
Citywide Sales Tax Analysis - Clearview	40			
Tax Office Refund Review Project	100			
Ethicsline	75			
Contingency Hours	164			
Administrative Duties - Chief Internal Auditor	225			
Administrative Duties - Auditor IV	90			
Administrative Duties - Staff Auditors	554		120	
Auditor Training				506
Vacation/Sick Leave/Holiday		869	120	506
<b>Total for Quarter</b>	<b>2929</b>	<b>869</b>	<b>120</b>	<b>506</b>

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	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
<b>Third Quarter</b>				
(CarryFwds) DoITs - Software Licenses Audit	500			
CARES Act Audit - Phase II - Detailed Review	600			
City Property Leases & Sales Audit	500			
Public Art Program (2% for the Arts) Project	250			
Longevity Project	200			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits - Administration	100			
TX Sales Tax Discovery - Administration	100			
Citywide Sales Tax Analysis - Clearview	40			
Fire Department Medicare Compliance Review	40			
Tax Office Refund Review Project	100			
Travel Reviews: Various City Departments	250			
Ethicsline	75			
Contingency Hours	430			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Auditor IV		90		
Administrative Duties - Staff Auditors		554		
Auditor Training			135	
Vacation/Sick Leave/Holiday				513
<b>Total for Quarter</b>	<b>3235</b>	<b>869</b>	<b>135</b>	<b>513</b>
<b>Fourth Quarter</b>				
(CarryFwds) Follow-Up Audit - Sun Metro Overtime Follow-Up Audit A2019-01	500			
CARES Act Audit - Phase III - Closeout	600			
Sun Metro - Street Car Audit	500			
Pension Office - Retiree Confirmation Project	250			
Cash Count Project - One Stop Shop	250			
Longevity Project	200			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits - Administration	100			
TX Sales Tax Discovery - Administration	100			
Citywide Sales Tax Analysis - Clearview	40			
Tax Office Refund Review Project	100			
Ethicsline	75			
Contingency Hours	398			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Auditor IV		90		
Administrative Duties - Staff Auditors		554		
Auditor Training			135	
Vacation/Sick Leave/Holiday				585
<b>Total for Quarter</b>	<b>3163</b>	<b>869</b>	<b>135</b>	<b>585</b>
<b>Grand Total</b>	<b>11848</b>	<b>3476</b>	<b>510</b>	<b>2254</b>

Note: The Financial Research Assistant hours were budgeted from January 1 - August 31, 2021.

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-Attachment 2-

Weighting 15% 15% 15% 10% 10% 5% 5% 100%  
5-High to 5-High to 5-High to 5-High to 5-High to 5% for 2016 to 5% for 2016 to 1 for 2016 to 1 for 2020 to 5 for 2020 to 5 for 2020 to 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>Mayor &amp; City Council</b>											
Council District #2 Office	2	1	4	5	4	1	1	1	2	21	26
Council District #3 Office	2	1	4	5	4	1	1	1	2	21	26
Council District #4 Office	2	1	4	5	4	1	1	1	2	21	26
Mayor's Office	2	1	4	5	4	1	1	1	2	21	26
Council District #7 Office	2	1	4	5	4	1	1	1	2	21	26
Council District #1 Office	2	1	4	5	4	1	1	1	3	22	27
Council District #5 Office	2	1	4	5	4	1	1	1	3	22	27
Council District #6 Office	2	1	4	5	4	1	1	1	3	22	27
Council District #8 Office	2	1	4	5	4	1	1	1	3	22	27

<b>City Attorney's Office</b>											
Trial	5	5	4	5	5	2	5	5	2	38	40
Transactional	5	5	4	5	5	2	5	1	2	34	39
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	2	1	34	39

<b>City Manager</b>											
<b>Internal Audit Office</b>											
City Manager's Office	5	3	5	5	5	5	1	1	1	31	33
Strategic Communications Director	4	3	4	5	5	1	1	1	1	25	30
Public Affairs	3	2	2	4	2	1	1	3	3	21	24
Records & Archival Mgt & Analysis	2	3	3	3	5	3	1	5	2	27	31
Coordination Title VI	3	3	3	3	5	3	1	5	3	29	31
City Clerk Office	3	3	3	3	5	3	1	5	2	28	33
U-Matter Employee Recognition	5	2	5	5	3	4	1	2	3	30	34
Elections	3	3	3	4	5	3	1	5	2	29	34
City Clerk	-	-	-	-	-	-	-	-	-	-	-



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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 5% 5-High to 1-Low 5% 5-High to 1-Low 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 - Support Services &amp; CFO</b>											
<b>Comptroller's Office</b>											
Grant Accounting	5	5	5	5	5	5	3	1	4	38	43
Hotel Occupancy Tax	5	5	5	5	5	5	4	1	4	39	42
Sales Tax	5	5	5	5	5	5	1	1	4	36	40
Procurement Card	5	5	5	5	4	5	1	1	4	35	40
Financial/Fiscal Operations	5	5	5	5	4	5	1	2	4	36	40
Systems Accounting Mgt	4	5	4	4	5	4	1	5	4	36	37
Payroll	5	4	5	5	4	3	1	1	4	32	33
Treasury Management	4	3	3	3	1	3	2	4	1	24	29
Financial Reporting	5	3	3	3	4	3	1	1	4	27	28
City Cashiers	3	1	2	3	1	3	1	1	4	19	22
Capital Asset Management	2	2	2	2	1	3	1	1	4	18	21
City Auctions	2	1	2	2	1	3	1	1	4	17	21
<b>Human Resources</b>											
Recruitment/hiring/termination	5	4	5	5	5	3	3	2	5	37	42
Administration	5	4	5	5	5	1	1	2	5	33	38
Payroll Process	3	4	4	5	4	3	3	5	5	36	38
EEOC & FMLA Compliance	4	4	4	5	4	2	4	5	5	37	38
Employee Records	5	5	5	5	5	1	1	5	5	37	38
Civil Service Commission	4	4	4	4	5	2	4	5	5	37	37
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>Risk Management</b>											
Risk Management	5	4	5	5	5	2	5	3	5	39	40
Insurance & Benefits	5	5	5	5	5	1	3	2	5	36	37
Wellness Programs	4	2	3	3	3	1	1	5	5	27	30
<b>Information Technology</b>											
Licensing	5	5	5	5	5	3	1	5	4	38	43
IT Cyber Security	5	5	5	5	5	5	1	3	4	38	43
Public Safety Technology	4	4	4	5	5	4	1	5	4	36	37
Wireless Telecom Contract	5	4	4	4	4	4	1	5	4	35	36
<b>Purchasing &amp; Strategic Sourcing Dept.</b>											
Systems Software	4	4	5	4	4	3	3	5	1	34	35
Administration & Purchasing	4	2	3	4	4	3	1	5	4	32	33
Information Services	3	2	3	3	4	3	1	5	4	31	33
E-commerce	1	1	1	2	2	2	1	5	4	19	23
Geographic Information Systems	1	1	1	2	2	2	1	5	4	19	23
Records Management	3	2	2	2	2	1	1	5	1	19	22

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Weighting 15% 15% 15% 15% 10% 10% 5% 5% 100%  
5-High to 5-High to 5-High to 5-High to 5-High to 5-High to 5 for 2016 to 5 for 2016 to 1 for 2020 to 1 for 2020 to 1 for 2020 to 1 for 2020 to 5 for 2020 to 5 for 2020 to 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		
	15-High to 1-Low	15-High to 1-Low	15-High to 1-Low	15-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 2016 to 1 for 2020	5% 5 for 2016 to 1 for 2020		
<b>Office of Management &amp; Budget</b>											
Mailroom	1	1	1	1	1	1	1	5	1	13	15
Annual Budget Management	5	5	5	5	5	4	1	2	3	35	40
Non-Departmental	3	3	3	3	5	1	1	5	3	27	28
<b>Tax Office</b>											
Collections + Refunds + Disbursements	5	5	5	5	5	3	4	1	1	34	39
Administration	4	5	3	5	5	3	1	2	1	29	32
<b>DCM - Public Works and Transportation</b>											
<b>Senior DCM - Economic Development &amp; Tourism Portfolio</b>											
<b>Community &amp; Human Development</b>											
Grant Administration	5	5	5	5	5	4	1	2	2	34	39
Housing	5	4	5	5	5	4	1	2	2	33	37
Neighborhood Redevelopment	4	4	4	4	5	3	1	5	2	32	35
Public Services	2	3	3	3	3	2	1	5	2	24	29
<b>Economic Development</b>											
380 Agreements	5	5	5	5	5	4	3	2	1	35	40
Economic Development Activities	4	5	5	4	4	1	1	1	1	26	30
Economic Development Admin	3	3	3	2	2	1	1	5	1	21	26
<b>Planning &amp; Inspections</b>											
Building Permits & Inspections	5	5	5	5	5	3	1	1	3	33	37
Outside Contracts	4	4	3	3	4	2	1	5	3	29	31
Development Services	-	-	-	-	-	-	-	-	-	-	-
One Stop Shop	5	5	5	5	4	4	1	3	3	35	40
Planning	4	4	3	3	4	2	1	3	3	27	29
Development Assistance Cir	4	4	3	2	3	2	1	3	3	25	27
<b>Chief Operations &amp; Transportation Officer</b>											
<b>Airport</b>											
Revenue Income Streams	5	5	5	5	5	5	1	1	5	37	39
Operations & Security	4	4	5	5	5	4	1	5	5	38	39
Administration	4	4	5	5	5	4	1	2	5	35	38
Foreign Trade Zone No. 68	1	2	3	2	3	2	1	5	5	24	24
Development	1	2	2	2	3	2	1	5	5	23	23
<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

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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>Mass Transit - Sun Metro</b>											
Administration & Development	-	-	-	-	-	-	-	-	-	-	-
Accounting & Admin	5	5	5	5	5	3	1	3	5	37	38
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	-	-	-	-	-	-	-	-	-	-	-
Street Car Operations	5	5	5	3	5	2	1	5	4	35	40
Transit Operations	5	5	5	5	5	5	1	1	5	37	39
Lift (Paratransit) Services	4	4	4	4	4	2	1	5	2	30	32
Maintenance	3	3	2	2	2	2	1	5	5	25	29
<b>Performance Office</b>	3	3	3	3	1	1	1	5	1	21	23
<b>Managing Director of Public Works</b>											
<b>Capital Improvement Department</b>											
Property Leases	5	4	5	5	5	3	1	5	2	35	40
Capital Projects	5	5	5	5	5	4	1	5	2	37	37
<b>Environmental Services</b>											
Code Compliance Division	5	3	5	5	5	3	4	4	1	35	40
Recycling Program	4	4	4	4	4	3	1	3	1	28	32
Landfill Division	3	3	4	4	5	2	1	5	1	28	30
Collections Division	3	4	4	4	4	2	1	3	1	26	28
Administration - Purchasing	3	3	3	2	3	2	1	4	1	22	24
Training & Public Programs Div	3	3	2	2	3	2	1	5	1	22	24
<b>Streets and Maintenance</b>											
<b>Streets</b>											
Street Construction	5	4	5	5	5	3	1	5	2	35	40
Street Operations	5	5	5	5	5	2	1	4	2	34	38
Traffic Engineering	5	2	5	5	4	4	1	2	2	30	34
Pavement Maintenance System	4	4	4	5	4	2	1	5	2	31	32
Anti Graffiti Program	3	2	1	1	2	2	1	5	2	19	21
<b>Maintenance (Facilities &amp; Fleet)</b>											
Fleet Service	5	5	5	5	4	3	1	5	5	38	42
Building Maintenance	5	5	5	5	4	4	1	2	5	36	39
Street Light Maintenance	5	4	5	5	4	2	1	5	5	36	37

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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 10% 5-High to 1-Low 5% 5 for 2016 to 1 for 2020 5% 5 for 2016 to 1 for 2020 5% 5 for 2016 to 1 for 2020 100%

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>- Liaison to:</b>											
Metropolitan Planning Org.	4	3	4	3	3	4	1	5	3	30	33
PSB Coordination	3	3	3	3	3	2	1	5	1	24	26
Regional Mobility Authority	4	4	4	5	3	4	2	1	2	29	34
<b>- Oversight:</b>											
Utility Franchise Oversight	5	5	5	5	5	5	3	5	1	39	42
<b>DCM - Quality of Life</b>											
<b>Museums &amp; Cultural Affairs</b>											
El Paso Children's Museum	5	5	5	5	5	5	1	5	5	41	44
Museum of Art	5	5	5	5	4	3	1	1	5	34	39
Museum of History	3	3	4	4	3	2	1	5	4	29	31
Museum of Archaeology	3	3	3	3	3	2	1	5	4	27	29
Cultural Affairs	3	3	4	4	3	2	1	3	1	24	25
<b>Libraries</b>											
Branches	4	3	4	5	2	1	1	3	5	28	29
Main	4	3	4	5	2	1	1	3	5	28	29
Administration - Purchasing	4	3	4	3	2	1	1	3	5	26	27
Trans Pecos System	2	3	3	2	2	1	1	5	5	24	26
Technical Services	2	3	2	2	2	1	1	5	5	23	25
<b>Parks and Recreation/ Parks Maintenance</b>											
Administration	5	5	5	5	5	5	1	4	5	40	43
Land Management	5	5	4	4	2	2	1	2	5	30	33
Recreation	4	3	4	4	2	2	1	3	5	28	30
Facilities Maintenance	4	3	2	3	2	2	1	5	5	27	29
Sports	4	3	3	3	2	2	1	5	5	28	28
<b>Zoo</b>											
Administration	5	4	5	5	5	4	1	3	4	36	40
Animal Health	5	5	5	5	5	3	1	2	4	35	39
Animal Collections	3	3	3	4	5	1	1	5	4	29	30
Facilities Maintenance	2	2	3	2	2	1	1	5	4	22	26

City of El Paso  
Internal Audit Office  
FY2020-2021 Audit Plan  
Risk Assessment  
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Weighting 15% to 5-High 15% to 5-High 15% to 5-High 10% to 5-High 10% to 5-High 10% to 5-High 5% to 5-High 5% to 5-High 5% to 5-High 100%

Description	Management Interest	15% to 5-High		15% to 5-High		15% to 5-High		10% to 5-High		10% to 5-High		5% to 5-High		Change in Mgt	Raw Total	Weighted Total
		1-Low	1-High	1-Low	1-High	1-Low	1-High	1-Low	1-High	1-Low	1-High	1-Low	1-High			
<b>Oversight: Destination El Paso</b>																
Ball Park Baseball	5	5	5	5	5	5	5	5	5	5	5	5	5	1	33	33
Plaza Theater	3	3	3	3	3	3	3	3	3	3	3	3	3	1	24	27
Civic Center	3	3	3	3	3	3	3	3	3	3	3	3	3	1	24	27
Abraham Chavez Theatre	3	3	3	3	3	3	3	3	3	3	3	3	3	1	23	26
McKelligon Canyon Theatre	3	3	3	3	3	3	3	3	3	3	3	3	3	1	23	26
<b>DCM - Public Safety</b>																
<b>Municipal Court</b>																
Municipal Court Admin	4	4	4	4	4	4	4	4	4	4	4	4	4	2	30	34
<b>Police Department</b>																
Chief of Police Office	2	2	2	2	2	2	2	2	2	2	2	2	2	1	20	23
Internal Affairs Division	2	2	2	2	2	2	2	2	2	2	2	2	2	1	18	20
Police HR	1	2	2	2	2	2	2	2	2	2	2	2	2	1	17	19
Director of Public Affairs	2	2	2	2	2	2	2	2	2	2	2	2	2	1	15	17
Administrative Services Bureau	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Storage Facility	5	5	5	5	5	5	5	5	5	5	5	5	5	1	35	39
Property & Evidence Program	5	3	5	5	5	5	5	5	5	5	5	5	5	1	34	34
Finance Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants	5	5	5	5	5	5	5	5	5	5	5	5	5	1	37	40
Payroll & Overtime	5	5	5	5	5	5	5	5	5	5	5	5	5	1	33	36
Facility Mgmt	3	3	3	3	3	3	3	3	3	3	3	3	3	1	23	25
Fleet Management	3	3	3	3	3	3	3	3	3	3	3	3	3	1	23	25
Records	1	2	3	3	3	3	3	3	3	3	3	3	3	1	21	23
Uniform Police Services Bureau 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Downtown Police Services	3	3	4	4	4	4	4	4	4	4	4	4	4	1	25	26
Patrol Program 1	3	3	4	4	4	4	4	4	4	4	4	4	4	1	25	26
Community Services Program	3	3	4	4	4	4	4	4	4	4	4	4	4	1	25	26
Traffic/DWI Program	3	3	4	4	4	4	4	4	4	4	4	4	4	1	25	26
Uniform Police Services Bureau 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Patrol Program 2	3	3	4	4	4	4	4	4	4	4	4	4	4	1	25	26
Training Program	3	3	4	4	4	4	4	4	4	4	4	4	4	1	25	26
Specialized Incident Teams	3	3	4	4	4	4	4	4	4	4	4	4	4	1	25	26
Investigations Bureau	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investigation Services Program	3	3	4	4	4	4	4	4	4	4	4	4	4	1	26	27
El Paso Fusion Center	3	3	3	3	3	3	3	3	3	3	3	3	3	1	23	24

City of El Paso  
Internal Audit Office  
FY2020-2021 Audit Plan  
Risk Assessment  
-Attachment 2-

Description	Weighting		15% 5-High to 1-Low		15% 5-High to 1-Low		15% 5-High to 1-Low		15% 5-High to 1-Low		10% 5-High to 1-Low		10% 5-High to 1-Low		5% 5 for 2016 to 1 for 2020		5% 5 for 2016 to 1 for 2020		100%	
	Management Interest	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total								
<b>Fire Department</b>																				
Emergency Operations Respon	5	4	5	5	5	4	4	4	4	1	38	39								
Payroll & Overtime	5	5	5	5	5	5	5	5	5	1	34	36								
Health & Safety Division	5	4	5	4	5	4	4	4	4	1	31	36								
Fire Medical Research Division	5	3	4	4	5	4	4	4	4	1	29	33								
Aircraft Rescue Division	3	3	4	4	5	4	4	4	4	1	27	30								
Communication Division	3	3	4	4	5	4	4	4	4	1	27	30								
Fire Prevention Division	3	3	3	3	4	3	3	3	3	1	24	28								
Planning & Development Division	3	3	3	3	4	3	3	3	3	1	24	28								
Professional Development Train	3	3	3	3	4	3	3	3	3	1	24	28								
Operations Research Program	3	3	2	3	4	3	3	3	3	1	23	28								
Special Operations Division	3	3	2	3	4	3	3	3	3	1	23	28								
Logistics Division	3	3	3	3	4	3	3	3	3	1	23	27								
Fire Chief Office	2	3	2	5	1	1	1	1	1	1	21	26								
Administrative Division	3	3	3	3	1	1	1	1	1	1	20	24								
<b>911/311 Communications</b>																				
Animal Services	4	3	4	4	4	4	4	4	4	2	28	33								
Office of Emergency Management	5	4	5	5	4	4	4	4	4	2	35	39								
Office of Emergency Management	5	5	3	4	4	2	2	2	4	4	33	38								
<b>Health Department</b>																				
Food Program	5	4	5	5	5	2	2	2	2	5	37	40								
Immunization Clinics	5	4	5	5	5	2	2	2	2	5	37	40								
Dental Clinic	3	4	3	4	4	2	2	2	2	5	31	32								
STD Clinic	3	4	3	4	4	2	2	2	2	5	31	32								
TB Clinic	3	4	3	4	4	2	2	2	2	5	29	32								
211 Call Center	3	2	2	2	3	2	2	2	2	5	25	27								

City of El Paso  
 Internal Audit Office  
 FY2020-2021 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	820	39.3%	1,384	66.3%	9,580	68.9%	11,784.0	65.1%
General Administration	900	43.1%	360	17.2%	2,138	15.4%	3,398.0	18.8%
Training & CPE <sup>3</sup>	60	2.9%	60	2.9%	405	2.9%	525	2.9%
Holidays <sup>4</sup>	88	4.2%	88	4.2%	576	4.1%	752	4.2%
Vacation & Sick Leave	220	10.5%	196	9.4%	1,213	8.7%	1,629	9.0%
	<u>2,088</u>	<u>100.0%</u>	<u>2,088</u>	<u>100.0%</u>	<u>13,912</u>	<u>100.0%</u>	<u>18,088</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 = 13,912 \*

**TOTAL HOURS** 18,088 for 9 fulltime staff members \*

\* - As of 08/30/2020, the Internal Audit Office has a vacant Financial Research Assistant position.

Due to the Pandemic, we do not plan to fill the position until after January 1, 2021. This will reduce the Total Hours available. Therefore, the available Total Hours will be 18,088hrs.

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

4-Holidays include 80hrs of Observed holidays + 8hr Birthday holiday. Does not include leave hours for the Christmas break.

Leave Entitlement per Staff Member w/less than 5 years (3 staff)	
Days	Hours
Vacation	96
Sick leave	120
Holidays	72
<u>Totals</u>	<u>288</u>

Leave Entitlement per Staff Member w/5 to 14 years (5 staff)	
Days	Hours
Vacation	136
Sick leave	120
Holidays	72
<u>Totals</u>	<u>328</u>

Leave Entitlement per Staff Member w/15+ years (1 staff)	
Days	Hours
Vacation	160
Sick leave	120
Holidays	72
<u>Totals</u>	<u>352</u>

Calculations based on 8-hour days.

City of El Paso  
Internal Audit Office  
FY2020-2021 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	22 Days		January	19 Days		April	22 Days		July	21 Days		
November	18 Days		February	20 Days		May	20 Days		August	22 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	2 Days		April	0 Days		July	1 Day		
November	3 Days		February	0 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 = 24 Hrs Birthday Holiday = 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.



City of El Paso  
Internal Audit Office  
FY2020-2021 Audit Plan  
5 Year Audit Plan  
-Attachment 5-

Auditable Areas	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	#
Mayor & City Council	P+P	-	P+P	P	-	5
City Attorney Office	-	-	-	P	P	2
CoEP Employee's Retirement Trust	P	-	-	P	-	2
City Manager's Office	-	-	P	P	-	2
Internal Audit Office	P	A	-	P	A	4
Strategic Communications Director	-	-	-	-	-	-
Public Affairs	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-
Title VI - Coordination	-	-	-	-	-	-
<b>DCM - Support Services &amp; CFO</b>	-	-	-	-	-	-
Comptroller's Office	A	A	-	A+F	A	5
Human Resources & Risk Management	P	P+P	A+A+A+A	P+F	-	9
Information Technology	A+F+F+P	P	-	-	F	6
Office of Management & Budget	-	-	-	A+F	P	3
Purchasing	F	-	A+P+P+P+P	-	-	6
Risk Management	-	-	-	-	-	-
Tax Office	P+P+P+P	P+P+P+P	F	F+P+P+P+P	P+P+P+P	18
<b>DCM - Public Works and Transportation</b>	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>Senior DCM - Economic Development &amp; Tourism</b>	-	-	-	-	-	-
Community & Human Development	F	P	F	F	-	4
Economic Development	A	F	F	F	-	4
Planning and Inspections	A	-	-	-	-	1
<b>Chief Operations &amp; Transportation Officer</b>	-	-	-	-	-	-
Aviation	A	A	P	A+F	A	6
International Bridges	-	F	A+P	P	-	4
Mass Transit - Sun Metro	-	-	F+P+P+P+A	F+P+P+P	A+P+P+P+P+P	15
Performance Office	-	-	-	-	-	-
<b>Managing Director of Public Works</b>	-	-	F	-	-	1
Capital Improvement Department	P+P+P+P	F	A+P+P+P+P	-	-	10
Environmental Services	A+F+P	A	P+P+P	A	F	9
Streets and Maintenance	-	-	-	-	-	-
- Streets	-	P	-	A	-	2
- Facility Maintenance	A	-	-	-	F	2
Liaison to:	-	-	-	-	-	-
Metropolitan Planning Org.	-	-	-	-	-	-
PSB Coordination	-	-	-	-	-	-
Regional Mobility Authority	-	P	A	-	-	2
Oversight: Utility Franchise	-	-	A+P	-	-	2
<b>DCM - Quality of Life</b>	-	-	-	-	-	-
Museum & Cultural Affairs	A	-	-	P	-	2
Libraries	-	-	-	P	-	1
Parks & Recreation/Parks Maintenance	-	P	-	P+P+P	A+P	6
Zoo	-	A	F	A	F+F	5
Oversight: Destination El Paso	-	A	F	-	-	2
<b>DCM - Public Safety</b>	-	-	F+P	-	-	2
Municipal Court	P	P	F+P+F	-	-	5
Police Department	A+F+P+P+P+P	A+P+P+P+P+F	-	-	A	13
Fire Department	P+P+P+P+F	P+P+P+P	-	A+A	P	12
911/311 Communications	-	-	A+P	-	-	2
Animal Services	A+P	F	-	P	P	5
Office of Emergency Management	-	-	-	-	-	-
Health	-	-	-	P	-	1

Note: Reflects organizational chart structure as of 08/30/2020

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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				
2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Audits - 9	Audits - 7	Audits - 10	Audits - 8	Audits - 6
Follow-Up- 7	Follow-Up- 5	Follow-Up- 11	Follow-Up- 8	Follow-Up- 5
Projects- 24	Projects-20	Projects- 22	Projects-20	Projects- 14