



FY2024-2025 Audit Plan

Prepared by the
Internal Audit Department
September 1, 2024

City of El Paso
Internal Audit Department
FY2024-2025 Annual Audit Plan

OVERVIEW

In accordance with *The Institute of Internal Auditors' Global Internal Audit Standards*, Standard 9.4 – Internal Audit Plan, the Internal Audit Department has prepared a risk-based Internal Audit Plan for Fiscal Year 2024-2025. The Fiscal Year 2024-2025 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Department during the Fiscal Year. Per Standard 9.2, the Audit Plan serves as a strategy to help guide the internal audit function toward the fulfillment of the long-term objectives and success of the organization. The Audit Plan aligns with the expectations of the Financial Oversight and Audit Committee and Senior Management.

By periodically reporting the Internal Audit Department's actions to the Financial Oversight and Audit Committee (FOAC) and City Manager's Office, the Internal Audit Department 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 will review and approve the Fiscal Year 2024-2025 Audit Plan subject to final approval by City Council. Members of the Financial Oversight and Audit Committee provided input, as did the Department Directors and Managing Directors, where appropriate. The Financial Oversight and Audit Committee (FOAC) is comprised of the following members:

- Brian Kennedy, Representative District 1 – FOAC Chair
- Dr. Josh Acevedo – Representative District 2
- Joe Molinar, Representative District 4
- Art Fierro, Representative District 6
- Dionne Mack, City Manager (non-voting member)
- Edmundo Calderon, Chief Internal Auditor (non-voting member)

IDENTIFICATION OF THE AUDIT UNIVERSE AND RISK ASSESSMENT

The Institute of Internal Auditors' Global Internal Audit Standards, Standard 9.4 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 (as of 8/31/24), 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 | 5. DCM – Economic Development & Tourism |
| 2. City Manager | 6. DCM – Public Safety & Support Services |
| 3. City Attorney's Office | 7. DCM – Support & Financial Services |
| 4. City of El Paso Employee's Retirement Trust | 8. DCM – Quality of Life |

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The following describes our planning process used to prepare the Fiscal Year 2024-2025 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 Global Internal Audit Standards, Standard 9.1 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 that could have a significant impact on operations and reports.
- 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 Fieldwork, 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 Department was prepared in accordance with the City of El Paso's wage and hour guidelines and approved by the City Council.

For Fiscal Year 2024-2025, the Internal Audit Department will be staffed with 10 full-time staff members as per the Staffing Table approved by the City Council. An Auditor III position is currently vacant. The staff currently consists of the:

- Chief Internal Auditor,
- One Audit Manager,
- Two Auditor IV,
- One Auditor III,
- Two Auditor II, and
- Two Auditor I.

Staff development continues to be a strategic goal of the Internal Audit Department. 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) – three staff members
- Certified Government Auditing Professionals (CGAP) – five staff members
- Certified Fraud Examiners (CFE) – three staff members
- Certified Public Accountant (CPA) – one staff member
- Certified in Risk Management Assurance (CRMA) – one staff member
- Certified Government Financial Manager (CGFM) – one staff member
- Master Level Degrees – six staff members

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CALCULATION OF FY 2024-2025 AUDIT HOURS

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

1. Audits and Projects	12,076 Hours
2. General Administration	3,500 Hours
3. Training and CPE Hours	540 Hours
4. Holidays	864 Hours
5. Vacation and Sick Leave	1,740 Hours
Total	18,720 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.


LIST OF SCHEDULED NEW AUDITS

A list of scheduled new Audits and Projects for Fiscal Year 2024-2025 has been prepared (**Refer to Attachment 6**). The list includes; a brief description of the area being reviewed, the quarter scheduled to be reviewed, and the risk impact/probability ranked by the Internal Audit Department.

Respectfully submitted:



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



Submittal Date

Approved as submitted:



Brian Kennedy
City Representative District 1
Committee Chairperson – Financial Oversight and Audit Committee
City of El Paso



Approval Date

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Dr. Josh Acevedo
City Representative District 2
Committee Member – Financial Oversight and Audit Committee
City of El Paso

1/13/2025

Approval Date



Joe Melina
City Representative District 4
Committee Member – Financial Oversight and Audit Committee
City of El Paso

DEC 16, 2024

Approval Date



Art Fierro
City Representative District 6
Committee Member – Financial Oversight and Audit Committee
City of El Paso

Jan/07/25

Approval Date

**City of El Paso
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-Attachment 1-**

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
First Quarter				
(CarryFwds) Pension Office Digitization and Cybersecurity Review (Start Date: 2/8/23; Report Date: 10/30/24)	50			
(CarryFwds) Sun Metro Money Room Internal Control Review (Start Date: 2/6/24; Report Date: 10/30/24)	50			
(CarryFwds) Water Parks Financial Review Follow Up Audit (Start Date: 5/23/24; Report Date: 7/22/24)	50			
(CarryFwds) U-Matter Card Program Review (Start Date: 6/3/24; Report Date: 7/30/24)	50			
(CarryFwds) Sun Bowl Game Audit (Start Date: 2/5/24; Report Date: 6/26/24)	50			
(CarryFwds) Accounts Receivable Program Follow Up Audit (Start Date: 6/13/24; Report Date: 7/31/24)	100			
(CarryFwds) Planning and Inspections - Permit Review Audit (Start Date: 1/29/24; Report Date: 10/22/24)	100			
(CarryFwds) SAM - Cyber Security Assessment Follow Up Audit (Start Date: 6/17/24; Report Date: 8/20/24)	100			
(CarryFwds) Health Department - Internal Control Review (Start Date: 6/26/24; Report Date: TBD)	250			
(CarryFwds) Accounts Receivable - Hotel Occupancy Tax Audits (Start Date: 11/12/24; Report Date: TBD)	250			
(CarryFwds) On-Call Services Agreement Audit (Start Date: 6/11/24; Report Date: TBD)	300			
(CarryFwds) El Paso International Airport- Accounts Payable Audit (Start Date: TBD; Report Date: TBD)	500			
Citywide Sales Tax Analysis - Clearview	40			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
City Employee Hotline	75			
Tax Office Refund Review Project	100			
Longevity Project	100			
Cyber Audits - Administration	300			
Contingency Hours	404			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		560		
Auditor Training			135	
Vacation/Sick Leave/Holiday				651
Total for Quarter	3,019	875	135	651
Second Quarter				
Take Home Cars & Use of City Vehicles Project	250			
Executive Vacation Requests & Sick Leave Project	250			
Follow Up Audit: Streets & Maintenance - Permits Review Audit	250			
Parks Department - Permit Audit	500			
Budget Transfer Audit	500			
Citywide Sales Tax Analysis - Clearview	40			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
City Employee Hotline	75			
Tax Office Refund Review Project	100			
Longevity Project	100			
Cyber Audits - Administration	300			
Contingency Hours	504			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		560		
Auditor Training			135	
Vacation/Sick Leave/Holiday				651
Total for Quarter	3,019	875	135	651

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-Attachment 1-**

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
Third Quarter				
Yellow Book Self-Assessment	250			
Red Book Self-Assessment	250			
El Paso Zoo - Memberships, Fund-Raising Activities, Attendance, & Ticket Sales Audit	500			
Animal Services Facilities Upgrade, Change Orders, & Construction Compliance Audit	500			
P-Card Reviews: City Council & City Manager's Office - P-Card & Travel Review	250			
Citywide Sales Tax Analysis - Clearview	40			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
City Employee Hotline	75			
Tax Office Refund Review Project	100			
Longevity Project	100			
Cyber Audits - Administration	300			
Contingency Hours	504			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		560		
Auditor Training			135	
Vacation/Sick Leave/Holiday				651
Total for Quarter	3,019	875	135	651
Fourth Quarter				
Follow Up Audit: Division of Military Affairs - Travel & Acc. Payable Audit	250			
Follow Up Audit: Economic Development - 380 Agreement Monitoring Audit	250			
CID - Davis-Bacon Act Compliance & Certified Payroll Audit	500			
Emergency Solutions Grant (ESG) Program Audit	500			
SAM - Facility Maintenance Audit	500			
Citywide Sales Tax Analysis - Clearview	40			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
City Employee Hotline	75			
Tax Office Refund Review Project	100			
Longevity Project	100			
Cyber Audits - Administration	300			
Contingency Hours	254			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		560		
Auditor Training			135	
Vacation/Sick Leave/Holiday				651
Total for Quarter	3,019	875	135	651
Grand Total	12,076	3,500	540	2,604

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

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Risk Assessment
-Attachment 2-

Description	15% 5-High to		15% 5-High to		15% 5-High to		10% 5-High to		10% 5-High to		5% 5 for 2020 to		5% 5 for 2020 to		Weighted Total
	1- Low	2- Low	3- Low	4- Low	5- Low	6- Low	7- Low	8- Low	9- Low	1- Low	2- Low	3- Low	4- Low	5- Low	
Mayor & City Council															
Council District #1 Office	4	2	4	5	4	1	1	1	3	25	26				
Council District #5 Office	4	2	4	5	4	1	1	1	3	25	26				
Council District #6 Office	4	2	4	5	4	1	1	1	3	25	26				
Council District #8 Office	4	2	4	5	4	1	1	1	3	25	26				
Council District #2 Office	4	2	4	5	4	1	1	1	23	24					
Council District #3 Office	4	2	4	5	4	1	1	1	23	24					
Council District #4 Office	4	2	4	5	4	1	1	1	23	24					
Council District #7 Office	4	2	4	5	4	1	1	1	23	24					
Mayor's Office	4	2	4	5	4	1	1	1	23	24					
City Manager															
City Manager's Office	5	4	5	5	5	3	1	1	5	34	39				
Strategic Communications Director:	-	-	-	-	-	-	-	-	-	-	-				
Communications Office	-	-	-	-	-	-	-	-	-	-	-				
City Clerk Office:	2	3	3	3	5	3	1	5	1	26	29				
Elections	3	3	3	4	5	3	1	5	1	28	29				
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				
Internal Audit Office															
Internal Audit Office	5	3	5	5	5	5	1	4	1	34	39				
CoEP Employee's Retirement Trust															
Pension Fund	5	5	5	5	5	5	2	1	1	34	39				
Deputy City Manager - Mario D'Agostino															
Animal Services	5	5	5	5	5	3	3	1	4	36	39				
Fire Department:	-	-	-	-	-	-	-	-	-	-	-				
Payroll & Overtime	3	4	4	3	5	5	1	1	1	34	34				
Emergency Operations Respon	3	5	4	5	5	4	3	1	1	31	34				
Administrative Division	5	5	4	5	4	1	4	1	1	30	33				
Health & Safety Division	5	4	5	4	5	1	1	1	1	27	32				
Communication Division	3	3	4	4	5	1	1	1	1	23	27				
Fire Medical Research Division	4	3	4	4	5	1	4	1	1	24	26				
Aircraft Rescue Division	3	3	4	4	5	1	1	1	1	23	24				
Logistics Division	3	3	3	3	4	1	1	1	1	20	24				
Fire Prevention Division	3	3	3	3	4	1	1	1	1	20	24				
Professional Development Train	3	3	3	3	4	1	1	1	1	20	22				
Operations Research Program	3	3	2	3	4	1	1	1	1	19	21				
Planning & Development Division	2	3	3	3	4	1	1	1	1	19	20				
Fire Chief Office	2	3	2	5	1	1	1	1	1	17	20				
Special Operations Division	3	3	2	3	4	1	1	1	1	19	19				

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Description	15% 5-High to		15% 5-High to		15% 5-High to		15% 5-High to		10% 5-High to		10% 5-High to		5% 5 for 2020 to		5% 5 for 2020 to		Raw Total	Weighted Total
	1- Low	2- High	1- Low	2- High	1- Low	2- High	1- Low	2- High	1- Low	2- High	1- Low	2- High	1- Low	2- High	1- Low	2- High		
911/311 Communications	2	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	29	32
Municipal Court:																		
Municipal Court Admin.	5	5	5	3	3	3	3	3	3	3	3	3	3	3	3	3	30	31
Office of Emergency Management	5	5	3	4	4	4	4	4	4	4	4	4	4	4	4	4	30	31
Planning & Inspections:																		
Building Permits & Inspections	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	31	36
Outside Contracts	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	23	28
Development Services:																		
One Stop Shop	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	29	29
Planning	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	23	27
Development Assistance Ctr	4	4	3	2	2	2	2	2	2	2	2	2	2	2	2	2	21	23
Police Department:																		
Chief of Police Office:	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	23	27
Police HR	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	20	23
Internal Affairs Division	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	21	23
Director of Public Affairs	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	18	20
Administrative Services Bureau:																		
Property & Evidence Program	2	3	5	5	5	5	5	5	5	5	5	5	5	5	5	5	35	35
Vehicle Storage Facility	2	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	35	35
Finance Program:																		
Grants	3	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	35	35
Payroll & Overtime	2	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	35	35
Fleet Management	2	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	25	28
Facility Mgmt	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	25	28
Records	1	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	24	26
Uniform Police Services Bureau 1:																		
Community Services Program	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	28	32
Patrol Program 1	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	28	31
Traffic/DWI Program	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	28	30
Downtown Police Services	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	28	30
Uniform Police Services Bureau 2:																		
Training Program	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	28	31
Patrol Program 2	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	28	30
Specialized Incident Teams	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	3	28	30
Investigations Bureau:																		
Investigation Services Program	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	29	32
El Paso Fusion Center	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	26	28
Code Enforcement Division	2	3	4	5	4	4	4	4	4	4	4	4	4	4	4	4	33	35
Public Health Department:																		
Administrative Division	5	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	33	38
Food Program	5	4	3	5	4	4	4	4	4	4	4	4	4	4	4	4	29	33
Immunization Clinics	5	4	3	5	4	4	4	4	4	4	4	4	4	4	4	4	29	33
STD Clinic	3	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	26	30
Dental Clinic	3	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	26	29
TB Clinic	3	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	26	29
211 Call Center	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	20	24

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Weighting 15% to 5-High 15% to 5-High 10% to 5-High 10% to 5-High 5% to 1 for 2020 to 5 for 2024 5% to 1 for 2020 to 5 for 2024 100%

Description	15% to 5-High		15% to 5-High		10% to 5-High		10% to 5-High		5% to 1 for 2020 to 5 for 2024		5% to 1 for 2020 to 5 for 2024		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			
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	5	1	23	23		
Public Transportation - Sun Metro:													
Administration & Development:	-	-	-	-	-	-	-	-	-	-	-	-	
Accounting & Admin	5	5	5	5	5	3	1	1	4	34	39		
Planning/Program Mgt	5	5	5	4	3	2	1	1	4	30	33		
Community Relations	4	4	4	3	3	2	1	1	4	26	30		
Operations & Maintenance:	-	-	-	-	-	-	-	-	-	-	-	-	
Lift (Paratransit) Services	5	5	5	5	5	3	2	2	4	36	36		
Street Car Operations	4	5	4	4	4	1	1	1	4	28	32		
Transit Operations	4	5	4	4	4	3	1	1	4	30	32		
Maintenance	3	3	2	2	2	2	1	1	4	20	24		
Streets and Maintenance:													
Streets:	-	-	-	-	-	-	-	-	-	-	-	-	
Traffic Engineering	5	5	5	5	4	4	1	1	1	31	36		
Street Construction	5	5	5	5	5	3	1	1	1	31	36		
Pavement Maintenance System	4	4	4	5	4	2	1	5	1	30	33		
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):	-	-	-	-	-	-	-	-	-	-	-	-	
Building Maintenance	5	5	5	5	5	3	1	5	1	35	40		
Fleet Service	5	5	5	4	4	4	1	5	1	34	35		
Street Light Maintenance	4	4	4	4	4	2	1	5	1	29	30		

DCM/Chief Financial Officer - Robert Cortinas													
Airport:													
Administration	5	5	5	5	5	5	1	5	5	41	41		
Revenue Income Streams	3	5	5	4	5	3	1	5	5	36	36		
Capital Projects	4	4	4	4	4	3	1	5	5	34	36		
Operations & Security	3	4	4	5	5	3	1	5	5	35	35		
Foreign Trade Zone No. 68 Development	1	2	3	2	3	2	1	5	5	24	29		
	1	2	2	2	3	2	1	5	5	23	27		

City of El Paso
Internal Audit Department
FY2024-2025 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		10% 5-High to 1-Low		10% 5-High to 1-Low		10% 5-High to 1-Low		5% 5 for 2020 to 1 for 2024		5% 5 for 2020 to 1 for 2024		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							
Comptroller's Office:																		
Hotel Occupancy Tax	5	5	5	5	5	5	3	1	1	35	40							
Financial/Fiscal Operations	5	5	5	5	5	4	3	4	1	37	40							
Franchise Fees	5	5	5	5	5	5	1	1	1	33	37							
Financial Reporting	5	5	5	5	5	3	1	1	1	31	36							
Sales Tax	5	5	5	5	5	5	1	1	1	33	35							
Grant Accounting	4	4	4	5	5	5	3	2	1	33	34							
Payroll	4	4	5	4	4	2	5	5	1	34	34							
Procurement Card	5	5	4	5	4	5	1	3	1	33	34							
Systems Accounting Mgt	4	5	4	4	4	3	1	5	1	31	33							
Treasury Management	4	3	3	3	1	3	2	2	1	22	26							
City Cashiers	3	1	2	3	1	3	1	5	1	20	22							
Capital Asset Management	2	2	2	2	1	3	1	5	1	19	21							
City Auctions	2	1	2	2	1	3	1	4	1	17	21							
International Bridges																		
Parking Meters	4	4	4	4	5	3	1	3	1	29	32							
Bridge Toll Collections	4	4	4	4	5	3	1	3	1	29	30							
Tax Office:																		
Collections + Refunds + Disbursements	5	5	5	5	5	3	4	1	1	34	39							
Administration	4	5	3	5	5	3	1	1	1	28	32							
Economic & International Development:																		
380 Agreements	5	5	5	5	5	4	2	1	2	34	39							
Economic Development Activities	4	5	5	4	4	1	1	1	2	27	30							
Economic Development Admin	3	3	3	2	2	1	1	1	2	18	23							
Managing Director - Nicole Cote																		
Office of Management & Budget:																		
Annual Budget Management	5	5	5	5	5	3	1	4	1	34	39							
Non-Departmental	3	5	4	3	5	1	1	4	1	27	28							
Purchasing & Strategic Sourcing Dept.:																		
Systems Software	4	4	3	4	4	3	4	5	5	33	33							
Administration & Purchasing	4	2	4	4	4	3	1	2	5	29	30							
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							

City of El Paso
Internal Audit Department
FY2024-2025 Audit Plan
Risk Assessment
-Attachment 2-

Weighting 15% 15% 15% 10% 10% 5% 5% 100%
5-High to 5-High 5-High 5-High 5-High 5-High 5 for 2020 5 for 2020
1-Low 1-Low 1-Low 1-Low 1-Low 1 for 2024 1 for 2024

Description	Management Interest	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		Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
		1	2	3	4	5	6	7	8	9						
Managing Director - Araceli Guerra																
Information Technology:																
IT Cyber Security	5	5	5	5	5	5	5	5	5	5	5	1	5	1	37	42
Public Safety Technology	5	5	5	5	5	5	5	5	5	5	5	1	5	1	36	40
Licensing	5	5	5	5	5	5	5	5	5	5	5	1	5	1	34	35
Wireless Telecom Contract	5	4	4	4	4	4	4	4	4	4	4	1	5	1	32	35
Cloud Vendors	5	5	4	4	4	4	4	4	4	4	4	1	5	1	33	33
Systems and Applications	5	5	4	4	4	4	4	4	4	4	4	1	5	1	31	32
IT Management & Enterprise Architecture	5	5	4	4	4	4	4	4	4	4	4	1	5	1	31	32
Client Server & Telecommunications	5	5	4	4	4	4	4	4	4	4	4	1	5	1	31	32
Systems Development	1	1	3	3	3	3	3	3	3	3	3	1	5	1	17	20
Mallroom	1	1	1	1	1	1	1	1	1	1	1	1	5	1	13	18
Human Resources:																
Payroll Process	5	5	5	5	5	5	5	5	5	5	5	1	5	5	39	40
HR Information System	5	5	5	5	5	5	5	5	5	5	5	1	5	5	37	40
EEOC & FMLA Compliance	5	4	4	4	4	4	4	4	4	4	4	3	1	5	35	37
Tuition Assistance Pay	4	4	4	4	4	4	4	4	4	4	4	1	5	5	34	36
Employee Records	5	4	3	3	3	3	3	3	3	3	3	2	5	5	33	35
Recruitment/Hiring/Termination	4	4	5	4	4	4	4	4	4	4	4	2	5	5	35	35
Civil Service Commission	3	4	4	4	4	4	4	4	4	4	4	2	5	5	33	33
Administration	3	4	4	4	4	4	4	4	4	4	4	1	5	5	32	33
Training	3	3	4	4	4	4	4	4	4	4	4	1	5	5	29	29
Risk Management:																
Insurance & Benefits	4	5	3	3	3	3	3	3	3	3	3	3	1	5	30	32
Risk Management	3	3	3	3	3	3	3	3	3	3	3	3	5	5	30	32
Wellness Programs	4	2	3	3	3	3	3	3	3	3	3	1	5	5	27	30
Transformation Office																
	3	3	3	3	3	3	3	3	3	3	3	1	5	2	22	26
Deputy City Manager - Dionne Mack																
Capital Improvement Department:																
Capital Projects	5	5	5	5	5	5	5	5	5	5	5	1	1	3	33	38
Property Leases	4	5	5	5	5	5	5	5	5	5	5	1	1	3	31	32
Libraries:																
Branches	4	3	4	4	4	4	4	4	4	4	4	1	5	1	26	29
Main	4	3	4	4	4	4	4	4	4	4	4	1	5	1	26	29
Administration - Purchasing	4	3	4	4	4	4	4	4	4	4	4	1	5	1	24	28
Trans Pecos System	2	3	3	3	3	3	3	3	3	3	3	1	5	1	20	25
Technical Services	2	3	2	2	2	2	2	2	2	2	2	1	5	1	19	22
Community & Human Development:																
Grant Administration	5	5	5	5	5	5	5	5	5	5	5	3	4	1	38	40
Housing	3	5	5	5	5	5	5	5	5	5	5	4	4	1	33	35
Neighborhood Redevelopment	4	4	4	4	4	4	4	4	4	4	4	1	4	1	30	30
Public Services	2	3	3	3	3	3	3	3	3	3	3	2	4	1	22	26

City of El Paso
Internal Audit Department
FY2024-2025 Audit Plan
Risk Assessment
-Attachment 2-

Weighting 15% 15% 15% 10% 10% 5% 5% 100%
5-High to 5-High 5-High 5-High 5-High 5 for 2020 5 for 2020
1-Low 1-Low 1-Low 1-Low 1-Low 1 for 2024 5 for 2024

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											
Office of Climate and Sustainability																				
Military and Veteran Affairs	5	4	5	5	5	3	1	1	4	33	37									
Parks and Recreation Department:																				
Administration	5	4	5	4	5	2	1	4	5	35	40									
Land Management	5	4	5	4	2	2	1	4	5	32	33									
Recreation	4	3	4	4	2	2	1	4	5	29	30									
Facilities Maintenance	4	3	2	3	2	2	1	4	5	26	29									
Sports	4	3	3	3	2	2	1	4	5	27	28									
Strategic Partnerships & Initiatives																				
Metropolitan Planning Org																				
PSB Coordination																				
Regional Mobility Authority																				
Oversight: Utility Franchise																				
Public Affairs:																				
U-Matter Employee Recognition	5	3	5	5	3	4	1	1	5	32	37									
Records & Archival Mgt & Analysis	2	3	3	3	5	3	1	4	1	25	28									
Zoo:																				
Administration	5	5	5	5	5	3	1	1	1	31	36									
Animal Health	5	4	5	5	4	3	1	1	1	29	32									
Animal Collections	3	3	3	4	5	1	1	1	1	22	27									
Facilities Maintenance	2	2	3	2	2	1	1	1	1	15	20									
Managing Director - Ben Fyffe																				
Museums & Cultural Affairs:																				
El Paso Children's Museum	5	5	5	5	3	2	1	4	5	35	35									
Museum of History	5	5	5	5	3	3	1	4	3	34	35									
Museum of Art	5	5	5	5	4	3	1	4	1	33	34									
Cultural Affairs	5	5	5	5	5	2	1	4	1	33	33									
Museum of Archaeology	3	3	3	3	3	2	1	4	3	25	27									
Oversight - Destination El Paso:																				
Water Parks	5	5	5	5	4	3	1	1	3	32	37									
Ball Park Baseball	5	4	5	4	4	2	1	5	3	33	34									
Civic Center	3	3	3	4	2	2	1	5	3	26	31									
Plaza Theater	3	3	3	3	2	2	1	5	3	26	30									
Abraham Chavez Theatre	3	3	3	3	2	2	1	5	3	25	29									
McKelligon Canyon Theatre	3	3	3	3	2	2	1	5	3	25	28									

City of El Paso
Internal Audit Department
FY2024-2025 Audit Plan
Available Audit Hours
-Attachment 3-

	Chief Internal Auditor ¹		Audit Manager ¹		7 Staff Members ²		Total	
	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent
Audit and Project Work	804	38.7%	1,344	64.6%	9,928	68.2%	12,076	64.5%
General Administration ³	900	43.3%	360	17.3%	2,240	15.4%	3,500	18.7%
Training & CPE ⁴	60	2.9%	60	2.9%	420	2.9%	540	2.9%
Holidays ⁵	96	4.6%	96	4.6%	672	4.6%	864	4.6%
Vacation & Sick Leave	220	10.6%	220	10.6%	1,300	8.9%	1,740	9.3%
	<u>2,080</u>	<u>100.0%</u>	<u>2,080</u>	<u>100.0%</u>	<u>14,560</u>	<u>100.0%</u>	<u>18,720</u>	<u>100.0%</u>

1-CIA & A/M are each budgeted at 2,080 hours x 2 positions = 4,160

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

TOTAL HOURS 18,720 for 9 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 (3 staff)	
Days	Hours
Vacation	96
Sick leave	120
Holidays	96
<u>Totals</u>	<u>312</u>

Leave Entitlement per Staff Member w/5 to 14 years (2 staff)	
Days	Hours
Vacation	136
Sick leave	120
Holidays	96
<u>Totals</u>	<u>352</u>

Leave Entitlement per Staff Member w/15+ years (4 staff)	
Days	Hours
Vacation	160
Sick leave	120
Holidays	96
<u>Totals</u>	<u>376</u>

Calculations based on 8-hour days.

City of El Paso
Internal Audit Department
FY2024-2025 Audit Plan
Calculation of Available Audit Hours
-Attachment 4-

Workdays										
1st Quarter		2nd Quarter			3rd Quarter			4th Quarter		Total Hrs/ Employee
September	20 Days	December	21 Days	March	20 Days	June	20 Days	20 Days		
October	23 Days	January	21 Days	April	22 Days	July	22 Days	22 Days		
November	18 Days	February	20 Days	May	21 Days	August	20 Days	20 Days		
Total Qtr.	61 Days	Total Qtr.	62 Days	Total Qtr.	63 Days	Total Qtr.	62 Days	62 Days		
61 Workdays x 8 Hrs. = 488 Hrs.		62 Workdays x 8 Hrs. = 496 Hrs.			63 Workdays x 8 Hrs. = 504 Hrs.			62 Workdays x 8 Hrs. = 496 Hrs.		1,984 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	1 Days		
October	0 Days	January	2 Days	April	0 Days	July	1 Day	1 Day		
November	3 Days	February	0 Days	May	1 Day	August	1 Day	1 Day		
Total Qtr.	4 Days	Total Qtr.	3 Days	Total Qtr.	2 Day	Total Qtr.	3 Day	3 Day		
4 Holidays x 8Hrs = 32 Hrs		3 Holidays x 8Hrs = 24 Hrs			2 Holidays x 8Hrs = 16 Hrs			2 Holidays x 8Hrs = 16 Hrs		12 Days
Work + Holiday Hrs 520 Hrs		Work + Holiday Hrs 520 Hrs			Work + Holiday Hrs 520 Hrs			Work + Holiday Hrs 520 Hrs		96 Hrs
TOTAL 2,080 Hrs										

2,080 Hours available per staff member.

* Calculations based on 8-hour workdays.

Observed Holidays:

- 1 - New Year's Day
- 2 - Martin Luther King Holiday
- 3 - Cesar Chavez Day
- 4 - Memorial Day
- 5 - Juneteenth
- 6 - Independence Day
- 7 - Labor Day
- 8 - Veteran's Day
- 9 - Thanksgiving Day
- 10 - Day After Thanksgiving
- 11 - Christmas Day
- 12 - Employee's Birthday (reflected in the month of August)

Source: Observed Holidays list obtained from CoEP Employee Handbook dated January 2023.

**City of El Paso
Internal Audit Department
FY2024-2025 Audit Plan
5 Year Audit Plan**

Auditable Areas	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	#
Mayor & City Council	-	P	P	P	-	3
City Manager	-	-	-	-	-	-
City Attorney Office	P	A+F+P+P	P	P+P	P+P	10
Internal Audit Office	A	-	-	A+P+P	-	4
CoEP Employee's Retirement Trust	-	-	P	-	-	1
Strategic Communications Director - Laura Cruz-Acosta	-	-	-	-	-	-
Communications Office	-	-	-	-	-	-
City Clerk Office	-	-	-	-	-	-
Chief Transit and Field Operations Officer - Ellen Smyth	-	-	-	-	-	-
Environmental Services	F	-	-	-	-	1
Public Transportation (Mass Transit)	A+P+P+P+P+P	P	F+A	F	A+P	12
Streets and Maintenance	F	A+A	F+F	A+P	F+P+P+P	11
DCM/Chief Financial Officer - Robert Cortinas	-	-	-	-	-	-
Aviation	A	-	-	-	-	1
Comptroller's Office	A	A+P+P	A+P	A+A	F+A+P+A	12
International Bridges	-	-	P	-	-	1
Tax Office	P+P+P+P	P+P+P+P	P+P+P+P	P+P+P+P+P	P+P+P+P	21
Economic & International Development	-	F	-	-	A	2
Managing Director - Nicole Cote	-	-	-	-	-	-
Office of Management & Budget	P	-	-	P	-	2
Purchasing and Strategic Sourcing	-	-	-	P	-	1
Managing Director - Araceli Guerra	-	-	-	-	-	-
Information Technology	F	P	-	-	A	3
Human Resources & Risk Management	-	P	A	A+P	F+P	6
Transformation Office	-	-	-	-	-	-
DCM - Dionne Mack	-	-	-	-	-	-
Capital Improvement	-	-	P	F	-	2
Libraries	-	-	-	-	-	-
Community & Human Development	-	P	-	-	-	1
Climate and Sustainability Officer	-	-	-	-	-	-
Military and Veteran Affairs	-	-	-	-	A	1
Parks & Recreation	A+P	A	F	-	-	4
Strategic & Legislative Affairs	-	-	-	-	-	-
Metropolitan Planning Org	-	-	-	-	-	-
PSB Coordination	-	-	-	-	-	-
Regional Mobility Authority	-	-	-	-	-	-
Oversight: Utility Franchise	-	-	A	-	-	1
Zoo	F+F	P	-	-	A	4
Managing Director - Ben Fyffe	-	-	-	-	-	-
Museums & Cultural Affairs	-	A	A+A+P	F	-	5
Oversight: Destination El Paso	-	-	A	-	F	2
DCM - Mario D'Agostino	-	-	-	-	-	-
Animal Services	P	-	-	-	-	1
Fire Department	P	P	P	F	F	5
911/311 Communications	-	-	-	-	-	-
Municipal Court	-	-	-	P	-	1
Office of Emergency Management	-	-	-	-	-	-
Planning and Inspections	-	-	P	-	-	1
Police Department	A	-	-	F	-	2
Code Enforcement	-	-	-	-	-	-
Public Health	-	-	-	-	-	-

Note: Reflects Organizational Chart structure as of 08/31/2024

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Legend:

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

Number of Audits/Projects Completed by Fiscal Year				
2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Audits - 6	Audits - 6	Audits - 7	Audits - 5	Audits - 7
Follow-Up- 5	Follow-Up- 2	Follow-Up- 4	Follow-Up- 5	Follow-Up- 5
Projects- 14	Projects- 15	Projects- 13	Projects- 15	Projects- 12

Totals: 25 23 24 25 24

**City of El Paso
Internal Audit Department
FY2024-2025 Audit Plan
Description of Scheduled New Audits
Attachment# 6**

No	Department/Area/Concern	Quarter Scheduled	Rank (H/M/L)
1	External Quality Control Review (Peer Review) – Yellow Book Self-Assessment Determine whether the Internal Audit Department is compliant with the <i>U.S. Government Accountability Office’s Generally Accepted Government Auditing Standards</i> . Perform a self-assessment to determine department’s readiness for the Peer Review.	3 rd Quarter	H-L
2	External Quality Control Review (Peer Review) – Red Book Self-Assessment Determine whether the Internal Audit Department is compliant with the <i>Institute of Internal Auditors’ Global Internal Audit Standards</i> . Perform a self-assessment to determine department’s readiness for the Peer Review.	3 rd Quarter	H-L
3	Budget Transfers Review Budget Transfers and verify if City staff followed City Policy? Who Approved them? What were they for? Anything unusual?	2 nd Quarter	H-L
4	Parks Department Permits What is the process for getting a Park Permit to hold Special Events? Is there a process or policy to be followed?	2 nd Quarter	H-L
5	P-Card Reviews Interviewees would like more P-Card Reviews.	3 rd Quarter	H-L
6	Take Home Vehicles Analyze the Vehicle Allowance and compare it with take home cars to ensure employees are not getting a vehicle allowance and getting a take home car.	2 nd Quarter	H-M
7	Department of Public Health – Cash Count & Internal Control Review Perform a cash count and review internal controls for handling cash.	1 st Quarter	H-M
8	CID – Compliance with Davis-Bacon Act & Certified Payrolls Review if CID is enforcing and complying with the Davis-Bacon Act Requirements for City Construction Contracts. Review if contractors and subcontractors are submitting “Certified Payrolls” and not violating the Davis-Bacon Act Requirements. Are there any Payrolls that were not Certified?	4 th Quarter	H-M
9	El Paso Zoo – Memberships, Fund-Raising Activities, Attendance, & Ticket Sales The Zoo is starting their Membership Activities and Fund Raising. The Zoo is planning on hiring over 15 people to help with these activities. The Zoo is going to be selling Memberships and doing Fund Raising. Are the changes that took place at the Zoo affecting attendance? How are Ticket Sales doing?	3 rd Quarter	H-M
10	Animal Services Facilities Upgrade and Change Orders Review the timeline of the upgrade to the Morehead Middle School location and the El Paso Times location. Tie it with the capacity of Animal Shelters. Are Change Orders being approved properly and within the Construction Budget?	3 rd Quarter	H-M

**City of El Paso
Internal Audit Department
FY2024-2025 Audit Plan
Description of Scheduled New Audits
Attachment# 6**

No	Department/Area/Concern	Quarter Scheduled	Rank (H/M/L)
11	Emergency Solutions Grant (ESG) Program A longtime City Employee from Amarillo, TX embezzled \$465K intended to house the homeless. Employee was responsible to distribute HUD funds through the ESG Program. Employee created a fictitious landlord to receive funds form ESG. Employee would pick up checks and deposit into her own personal bank account.	4 th Quarter	H-M
12	Sick Leave & Vacation Request Audit (Executive) Review Executive Leave Requests for Sick Leave and Vacation Leave. Review the entire population of Executive Level employees. Go back three years and see how their balances were monitored.	2 nd Quarter	L-L
13	Facility Maintenance Audit City 2 has multiple damages to the walls. Most of the building could use a Paint Job. The City has to address about \$100 million of deferred maintenance. SAM only has a \$10 million annual operating fund. <ul style="list-style-type: none"> • Does the City of El Paso have a Plan to maintain our Buildings? • Do we paint our Building on a regular basis? • How about the roofs? Plumbing? Electrical? 	4 th Quarter	L-L
14	Approval of Travel Expenses Concerns over the Approval Process for Travel. There are delays in getting the Travel approved and getting reimbursement for travel expenses.	3 rd Quarter	L-L
	*As of August 31, 2024		