



2021-2022
Annual Audit Plan
1st Quarter Update

Issued by the
Internal Audit Office
As of November 30, 2021

INTRODUCTION

According to Performance Standards 2020 & 2060 of the *International Standards for the Professional Practice of Internal Auditing* as issued by the Institute of Internal Auditors, the Chief Internal Auditor must report periodically to the Financial Oversight and Audit Committee and the City Manager on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan. The Chief Internal Auditor is also responsible for reporting significant risk exposures, control issues, fraud risks, governance issues, and other matters needed or requested by the Financial Oversight and Audit Committee and the City Manager.

In addition, by periodically reporting to the Financial Oversight and Audit Committee 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 Chief Internal Auditor is also responsible to communicate the internal audit activity's plans and resource requirements, including significant interim changes, to the City Manager and the Financial Oversight and Audit Committee for review and approval. The Chief Internal Auditor must also communicate the impact of any resource limitations.

Based on this requirement, this Annual Audit Plan Update is being provided to the Financial Oversight and Audit Committee. The Chief Internal Auditor will provide an update on the following four critical areas required in the management of an internal audit activity. The four critical areas are:

1. Completed Audits and Projects
2. Pending Audits and Projects
3. Miscellaneous Items affecting the Internal Audit Office's Activity
4. Annual Audit Plan Update

As required by the International Standards for the Professional Practice of Internal Auditing, Standard 1110, the City of El Paso's Internal Audit Office continues to maintain its independence by reporting functionally to the Financial Oversight and Audit Committee (FOAC). The Internal Audit Office also reports to the City Manager, administratively and operationally. The FOAC and City Manager approves the Internal Audit Charter and annual risk-based Audit Plan. The FOAC also receives quarterly updates to the Annual Audit Plan from the Chief Internal Auditor. Standard 2060 requires the Internal Audit Office ensure conformance with the Code of Ethics and the Standards. The Code of Ethics Principles includes Integrity, Objectivity, Confidentiality and Competency. Any non-conformance will be reported.

COMPLETED AUDITS & PROJECTS

This section will provide the Financial Oversight and Audit Committee and the City Manager a short synopsis of every audit and project completed during the 1st Quarter of the 2021-2022 Annual Audit Plan. Please see the Internal Audit Office's webpage for a copy of the audit reports listed below.

Sun Metro Overtime 2nd Follow-Up Audit (Report dated August 25, 2021)

The Internal Audit Office conducted a 2nd Follow-Up Audit of the original Sun Metro Overtime Audit Report dated October 2, 2017. A 1st Follow-Up Audit, was completed on January 30, 2019, which identified that the original Findings #1 and #2 had not been fully implemented. The objectives of the 2nd Follow-Up Audit were to determine if recommendations to the two Findings had been implemented.

The original Findings identified 1) Sun Metro Management should properly monitor overtime, document disciplinary and corrective action, and 2) Bus Route runs and Coach Operator's schedules should be designed to reduce overtime.

Based on the results of the 2nd Follow-Up Audit, the Sun Metro Department met the audit objectives in the following areas:

- Sun Metro is monitoring and disciplining Transit Operators that do swipe in early/late before and after their shifts,
- Overtime violations are being documented by Transit Supervisors,
- Transit Operator schedules that include overtime have been reduced,
- Bus Route Runs over 8 hours have been reduced.

The Sun Metro Department did not meet the audit objectives in the following areas:

- Transit Operators are working more than 24 hours of overtime per pay period contrary to Section 5.12.3 *Working Hours* of the *Mass Transit Department's Rules and Regulations Manual*,
- Transit Operators are working more than 15 hours per day contrary to Section 5.12.4 *Working Hours* of the *Mass Transit Department's Rules and Regulations Manual*,
- Transit Operators are working 10 hours or more without eight (8) consecutive hours off duty contrary to Section 5.12.5 *Working Hours* of the *Mass Transit Department's Rules and Regulations Manual*.

The Internal Audit Office determined that Sun Metro is monitoring its overtime consumption and continues to make efforts to reduce it. A 3rd Follow-Up Audit will not be scheduled as Sun Metro will assume the risk of the 3 exceptions identified above.

The results were communicated to the City Manager, Senior Deputy City Manager of Economic Development and Tourism, Chief Operations and Transportation Officer, and Managing Director of Sun Metro. An electronic copy and a hardcopy of the Audit was distributed to the Mayor and City Representatives.

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CARES Act Audit (Report dated June 23, 2021)

The Internal Audit Office conducted an audit of the Coronavirus Relief Fund (CRF) appropriation of \$118,956,278.90 received by the City of El Paso. The objectives for the CARES Act Audit were to:

- Establish the number and classification of the Contracts or Agreements issued by the City of El Paso and CARES Act – Coronavirus Relief Fund.
- Select a sample of CARES Act – Coronavirus Relief Fund expenditures and tie them in with the Contracts/Agreements and determine if they are valid.
- Read and review the Contracts/Agreements to see if there are any other requirements or deliverables.
- Determine if the CARES Act – Coronavirus Relief Fund Contracts/Agreements are being reported accurately on the U.S. Department of the Treasury Quarterly Reports.
- Identify and determine if there are any required “close-out” procedures for the CARES Act – Coronavirus Relief Fund and if they were properly performed.

Based on the results of the audit, the Grants Administration Division (GAD) met the audit objectives in the following areas:

- Establishing and maintaining a Coronavirus Relief Fund (CRF) Manual and CRF program codes,
- Establishing a reporting and review process within the GAD for CRF expenditures,
- Ensuring CRF expenditures are valid and tie in with the Contracts/Agreements,
- Establishing a reporting process of CRF expenditures to the U.S. Department of the Treasury via the GrantSolutions portal,
- Identifying if there are any required “close-out” procedures for CRF and performing procedures established by U.S. Department of the Treasury Office of Inspector General.

The Grants Administration Division did not meet the audit objectives in the area of:

- Ensuring City Departments tasked with monitoring a Subrecipient Agreement obtain appropriate back up documentation and inform GAD of subrecipient non-compliance.

The results were communicated to the City Manager, Deputy City Manager of Support Services & Chief Financial Officer, the Comptroller, and the Office of the Comptroller Grants Administrator. An electronic copy and a hardcopy of the Audit was distributed to the Mayor and City Representatives.

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Hotel Occupancy Tax (HOT) Audit (Report dated September 8, 2021)

The City of El Paso contracted Avenu Insights & Analytics to conduct Hotel Occupancy Tax (HOT) Audits in accordance with Contract No. 2020-780R. The objectives of the audit were to determine if a sample of 20 El Paso area hotels are compliant under the State of Texas and City of El Paso HOT guidelines. The period under review was from January 1, 2017 through December 31, 2020 (48 months).

Based on the result of the most recent review performed by Avenu during FY2021, a review of 20 hotels identified:

- 8 hotels had no findings.
- 12 hotels owing the City \$111,209.04.

The results were communicated to the City Manager, Deputy City Manager of Support Services & Chief Financial Officer, and the Comptroller. An electronic copy and a hardcopy of the Audit was distributed to the Mayor and City Representatives.

Museum of Art – Change in Management Audit (Report dated September 13, 2021)

At the request of the Deputy City Manager of Quality of Life, the Internal Audit Office conducted a Change in Management Audit to review the operations and the management of the City's Museum of Art. The objectives for the Museum of Art – Change in Management Audit were to determine if:

- The Museum of Art has proper measures in place to safeguard Museum's assets.
- The Museum of Art is following City Policies and Procedures for making P-Card purchases.
- The Museum of Art has appropriate internal controls over revenue collections.
- The Museum of Art has an accurate and updated inventory of the art work and store merchandise.

Based on the results of the audit, no significant findings were identified. The Museum of Art met the objectives of the audit. An immaterial series of untimely deposits were identified during our review. The deposits were low dollar amounts and the delay was due to the City's Work Schedule during the COVID-19 Pandemic. The Finding was communicated to the City Manager, Deputy City Manager of Quality of Life, and the Managing Director for Museum & Cultural Affairs and Parks & Recreation. An electronic copy and a hardcopy of the Audit was distributed to the Mayor and City Representatives.

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Museum of History – Change in Management Audit (Report dated September 13, 2021)

At the request of the Deputy City Manager of Quality of Life, the Internal Audit Office conducted a Change in Management Audit to review the operations and the management of the City’s Museum of History. The objectives for the Museum of History – Change in Management Audit were to determine if:

- The Museum of History has proper measures in place to safeguard Museum’s assets.
- The Museum of History is following City Policies and Procedures for making P-Card purchases.
- The Museum of History has appropriate internal controls over revenue collections.
- The Museum of History has an accurate and updated inventory of exhibits and store merchandise.

Based on the results of the audit, no significant findings were identified. The Museum of History met the objectives of the audit. An immaterial series of food purchases made with the Procurement Card did not contain a detailed description on the face of the receipts. The Procurement Card purchases for Food and Beverage were low dollar amounts. The Finding was communicated to the City Manager, Deputy City Manager of Quality of Life, and the Managing Director for Museum & Cultural Affairs and Parks & Recreation. An electronic copy and a hardcopy of the Audit was distributed to the Mayor and City Representatives.

UETA Lease Review (Memo dated November 9, 2021)

At the request of the Acting Redevelopment Manager, the Internal Audit Office conducted a review of the UETA Lease Agreement. The objectives of the review were to:

- Obtain an understanding of the terms of the Lease Agreement between the City of El Paso and UETA of Texas, Inc.
- Verify if the reports provided by current Lessee, UETA Duty Free Americas were satisfactory to conduct the calculations stated in the lease.

Based on the results of the review, (3) three Observations were identified. The following Observations were identified in the review:

- The information provided by UETA Duty Free Americas Reports are enough to perform a True - Up Audit.
- The City of El Paso does not have a current Lease Agreement in place with UETA DFA.
- Invoices are not being generated for the UETA DFA Lease Agreement payments.
- No Exclusivity Fee payments have been received for 2019, 2020, and 2021 totaling \$91,962.00.

The results were communicated to the City Manager, Deputy City Manager of Support Services & Chief Financial Officer, Chief Operations and Transportation Officer, the Comptroller, and the Acting Redevelopment Manager. An electronic copy and a hardcopy of the Memo was distributed to the Mayor and City Representatives.

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City Pension Fund Confirmation Project (Memo dated November 22, 2021)

The Internal Audit Office conducted a City Pension Fund Confirmation Project of the City of El Paso Employees Retirement Trust (CERT). The objectives of the review were to:

- Verify the status of current City of El Paso Employees Retirement Trust payment recipients to determine if they are still alive, and
- Notify the City of El Paso Employees Retirement Trust of any unresponsive recipients.

Based on the results of the review, (1) one Observation was identified. The following Observation was identified in the review:

- 43 out of 50 (86%) Pension Recipients were confirmed by the Internal Audit Office. As of November 19, 2021, the Internal Audit Office was not able to confirm the status of seven (7) Pension Payment Recipients.

The City of El Paso Employees Retirement Trust has proper controls in place to determine the status of recently deceased retirement payment recipients. CERT has the ability to verify the status of payment recipients separately from the Internal Audit Office. After the completion of the project, CERT was able to confirm the status of the remaining 7 Pension Recipients.

The results were communicated to the City Manager, Deputy City Manager of Support Services & Chief Financial Officer, CERT's Executive Director and Legal Advisor, and CERT's Financial Oversight Committee. An electronic copy and a hardcopy of the Memo was distributed to the Mayor and City Representatives.

City of El Paso Employee Hotline (As of November 30, 2021)

As of the 1st Quarter of the 2021-2022 Fiscal Year, the City of El Paso Employee Hotline has received 8 calls. As of November 30, 2021, 1 call remains open from the 1st Quarter. The investigations were conducted either by the Internal Audit Office or by the Human Resources Department.

The outreach campaign continues with the Internal Audit Office staff conducting presentations to selected City Departments regarding the Employee Hotline.

During the 1st Quarter, presentations were conducted twice a month at the New Employee Orientation Training provided by the Human Resources Department.

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Tax Office Refund Review Project

During the 1st Quarter, the Internal Audit Office conducted 12 Tax Office Refund reviews. For each review, memos were issued to the Tax Assessor Collector, Deputy City Manager of Support Services & Chief Financial Officer, and City Manager documenting our review.

This project continues on a recurring basis of conducting reviews of Tax Office Refunds as required by State Statute. Procedures have been designed to properly review refunds for approvals and timely processing of refund checks issued to Taxpayers.

PENDING AUDITS & PROJECTS

This section will provide the Financial Oversight and Audit Committee and the City Manager a short synopsis of the pending audits and projects currently being completed by the staff of the Internal Audit Office as of the end of the 1st Quarter. A brief synopsis is provided on the scope and objective of the audit or project.

Human Resources Department – Hiring Practices Review

A review is being conducted of the hiring practices within the Human Resources Department. The objectives for the Human Resources Department – Hiring Practices Review are to:

- Review all aspects of personnel practices related to hiring, promotions, and transfers.
- Evaluate controls in place intended to ensure the fair, uniform, and transparent selection of the best employee for the position.
- Assess the efficiency, effectiveness, and compliance with rules, regulations, and agreements of the solicitation, evaluation and appointment processes.
- Evaluate the overall system providing such services and identify opportunities for business process improvement.

International Bridges – Money Room Internal Control Review

A review is being conducted of the Internal Controls within the Money Room at the International Bridges Department. The objectives of the International Bridges – Money Room Internal Control Review are to:

- Conduct audit work related to the internal controls over the International Bridges Money Room in order to ascertain if procedures currently being utilized are operating as intended by management.
- Determine if cash handling procedures used in the Money Room are consistent with Departmental Policies and Procedures and the City of El Paso Cash Management Policy,
- Determine if the International Bridges Money Room is operating in a control conscious environment as it relates to Cash Handling procedures.
- Document areas where inefficiencies may exist and where internal controls may be strengthened.

Longevity Pay vs. Service Time Increases Review

At the request of the City Attorney’s Office, the Internal Audit Office continues to assist with a review of Longevity Pay versus Service Time Increases for plaintiffs identified in Cause No. 2017DCV2260.

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Public Art Program Review

A review is being conducted of the Public Art Program managed by the Museum and Cultural Affairs Department. The objectives of the review are to:

- Review the Public Art Program Policies and Procedures/Ordinance.
- Determine if 2% of the net proceeds of construction projects financed by General Obligation Bonds, Revenue Bonds or Certificates of Obligation are set aside for the Public Art Program.
- Determine if appropriate documentation is in place to support artwork expenses and if the artwork expenses are properly reviewed and approved.

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FINANCIAL OVERSIGHT AND AUDIT COMMITTEE (“FOAC”)

The FOAC met on October 21, 2021 to discuss the 4th Quarter Audit Plan Update of Fiscal Year 2020-2021 and the Fiscal Year 2021-2022 Annual Audit Plan.

- Approval of Minutes for the Financial Oversight and Audit Committee meeting of July 26, 2021.
- Discussion and Action on FY 2020-2021 Audit Plan 4th Quarter Updates.
- Discussion and Action on the FY 2021-2022 Annual Internal Audit Plan.
- Discussion on Client Surveys.

MISCELLANEOUS ITEMS

This section provides the Financial Oversight and Audit Committee and the City Manager with miscellaneous information regarding the Internal Audit Office's activities. These activities can vary from community service activities, training sessions attended, Professional Certification Examinations attempted with result, and Internal Audit Profession news and updates.

Training Sessions

The Internal Audit Office staff participates in Continuing Professional Education (CPE) trainings and webinars to help maintain our competency and skill sets. As of the 1st Quarter, staff have earned the following number of CPE hours. Staff with professional certifications are required to earn 40 CPE hours per calendar year.

Name	Position	CPE Hours
Edmundo Calderon	Chief Internal Auditor	50.0
Mike Montiel	Audit Manager	51.0
Liz De La O	Auditor IV	43.0
Daryl Olson	Auditor IV	44.4
Miguel Ortega	Auditor III	41.0
Sergio Carrillo	Auditor II	42.5
John Monzon	Auditor I	33.0
Kay Gamboa	Auditor I	7.0

Community Service

Institute of Internal Auditors – El Paso Chapter

Sergio Carrillo volunteered as a Board Member.

Association of Certified Fraud Examiners – El Paso Chapter

Miguel Montiel and Liz De La O volunteered as Board Members.

Association of Government Accountants – El Paso Chapter

Edmundo Calderon volunteered as a Board Member.

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AUDIT PLAN UPDATE

This section will provide the Financial Oversight and Audit Committee and the City Manager with an update on the progress of the 2021-2022 Annual Audit Plan. An analysis is provided listing the Audits/Projects scheduled by quarter with their associated budgeted hours. The actual audit hours worked per Audit/Project is provided. This analysis is a great management tool to demonstrate how the Internal Audit Office's resources are being used.

	BUDGETED HOURS	YTD as of 11/30/21
First Quarter	-	-
(CarryFwds) Change in Management Audit – Museum of Art	300.00	96.50
(CarryFwds) Change in Management Audit – Museum of History	300.00	45.75
(CarryFwds) 2nd Follow-Up Audit – Sun Metro Overtime Follow-Up Audit (A2019-01)	300.00	55.75
(CarryFwds) Human Resources Department – Hiring Practices	300.00	62.25
Follow-Up Audit - Parks and Recreation Department - Rental of Park Facilities Audit (A2019-08)	250.00	16.25
Longevity Project	100.00	8.75
Hotel Occupancy Tax Audits - Administration	50.00	82.50
Franchise Fee Audits - Administration	50.00	3.00
TX Sales Tax Discovery - Administration	50.00	-
Citywide Sales Tax Analysis - Clearview	40.00	5.50
Fire Department Medicare Compliance Review	40.00	0.50
Tax Office Refund Review Project	100.00	52.00
P-Card Reviews: City Council & City Manager's Office - P-Card & Travel Review	250.00	-
City Employee Hotline	75.00	167.25
Contingency Hours	404.00	-
Audit Plan	-	332.25
CARES Act Audit	-	57.00
City Leases	-	37.00
Consulting	-	4.75
UETA Lease Review	-	249.25
Administrative Duties - Chief Internal Auditor	225.00	245.00
Administrative Duties – Audit Supervisor	90.00	208.75
Administrative Duties - Staff Auditor	480.00	597.50
Administrative Duties – Financial Research Assistant	434.00	-
Auditor Training	135.00	696.50
Vacation/Sick Leave/Holiday	707.00	593.50
Total	4,680.00	3,617.50

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	BUDGETED HOURS	YTD as of 11/30/21
Second Quarter	-	-
(CarryFwds) Pension Office – Retiree Confirmation Project	300.00	165.75
(CarryFwds) Cash Count Project - One Stop Shop	200.00	-
(CarryFwds) Public Art Program (2% for the Arts) Project	250.00	158.00
Water Park Financial Review	500.00	-
Follow-Up Audit: Fire Department - Billing Audit (A2019-05)	350.00	20.25
Longevity Project	100.00	-
Hotel Occupancy Tax Audits - Administration	50.00	-
Franchise Fee Audits - Administration	50.00	-
TX Sales Tax Discovery - Administration	50.00	-
Citywide Sales Tax Analysis - Clearview	40.00	-
Tax Office Refund Review Project	100.00	-
City Employee Hotline	75.00	-
Contingency Hours	480.00	-
Administrative Duties - Chief Internal Auditor	225.00	-
Administrative Duties - Auditor IV	90.00	-
Administrative Duties - Staff Auditors	480.00	-
Administrative Duties - Financial Research Assistant	426.00	-
Auditor Training	135.00	-
Vacation/Sick Leave/Holiday	707.00	-
Total	4,608.00	344.00
Third Quarter	-	-
(CarryFwds) Travel Reviews: Various City Departments	250.00	-
Sun Metro Lift Program	500.00	52.25
Human Resources - Health Benefit Audit	500.00	-
Streets and Maintenance Department - Street Reconstruction Audit	250.00	-
Follow-Up Audit - Parks Department - 2012 CIP Bond Audit (A2020-09)	250.00	-
Follow-Up Audit - Neighborhood Traffic Management Program (NTMP) Audit (A2021-02)	250.00	-
International Bridges - Money Room Internal Control Review	200.00	32.00
Longevity Project	100.00	-
Hotel Occupancy Tax Audits - Administration	50.00	-
Franchise Fee Audits - Administration	50.00	-
TX Sales Tax Discovery - Administration	50.00	-
Citywide Sales Tax Analysis - Clearview	40.00	-
Fire Department Medicare Compliance Review	40.00	-
Tax Office Refund Review Project	100.00	-
City Employee Hotline	75.00	-
Contingency Hours	160.00	-
Administrative Duties - Chief Internal Auditor	225.00	-
Administrative Duties - Auditor IV	90.00	-
Administrative Duties - Staff Auditors	480.00	-
Administrative Duties - Financial Research Assistant	466.00	-
Auditor Training	135.00	-
Vacation/Sick Leave/Holiday	491.00	-
Total	4,752.00	84.25

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	BUDGETED HOURS	YTD as of 11/30/21
Fourth Quarter	-	-
Accounts Receivable Program Audit	500.00	3.75
Municipal Court Financial Review	500.00	-
CARES Act - Rental & Utility Assistance Programs	500.00	-
Streets and Maintenance Department - Street Reconstruction Audit	250.00	-
Follow-Up Audit - Streets and Maintenance (SAM) Fuel Card Audit (A2020-08)	250.00	-
Longevity Project	100.00	-
Hotel Occupancy Tax Audits - Administration	50.00	-
Franchise Fee Audits - Administration	50.00	-
TX Sales Tax Discovery - Administration	50.00	-
Citywide Sales Tax Analysis - Clearview	40.00	-
Tax Office Refund Review Project	100.00	-
City Employee Hotline	75.00	-
Contingency Hours	336.00	-
Administrative Duties - Chief Internal Auditor	225.00	-
Administrative Duties - Auditor IV	90.00	-
Administrative Duties - Staff Auditors	480.00	-
Administrative Duties - Financial Research Assistant	458.00	-
Auditor Training	135.00	-
Vacation/Sick Leave/Holiday	563.00	-
Total	4,752.00	3.75
Totals for 1st, 2nd, 3rd & 4th Quarters	18,792.00	4,049.50

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CONCLUSION

The 1st Quarter of the 2021-2022 Audit Plan was another productive quarter for the Internal Audit Office. During the 1st Quarter a total of 9 audits/projects were completed by the staff and 4 audits/projects are in various stages of planning or completion.

The Internal Audit Office staff made a strong effort to complete as many audits and projects as possible during the 1st Quarter.

It continues to be a pleasure serving the Mayor and City Council, the Financial Oversight and Audit Committee, the City Manager, the Deputy City Managers, and the Managing Directors. The Internal Audit Office staff continues to strive for excellence in meeting our departmental motto, "Exceeding our Client's Expectations."

Respectfully Submitted

Edmundo Calderon

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

Distribution:

Financial Oversight and Audit Committee
Tommy Gonzalez, City Manager