



2022-2023
Annual Audit Plan
4th Quarter Update

Issued by the
Internal Audit Department
As of August 31, 2023

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

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 Senior Management 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 Senior Management.

In addition, by periodically reporting to the Financial Oversight and Audit Committee and Senior Management, 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 Chief Internal Auditor is also responsible to communicate the internal audit activity's plans and resource requirements, including significant interim changes, to 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 Department'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 Department continues to maintain its independence. Per the City Charter amended May 6, 2023, the Chief Internal Auditor reports operationally to the Chairman of the Financial Oversight and Committee (FOAC) and legislatively to the FOAC. The FOAC reviews and recommends for approval by City Council 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. The City Manager shall be responsible for the implementation of any audit recommendations for changes to City administrative procedures and operations as requested by City Council. Standard 2060 requires the Internal Audit Department 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.

We conduct audits in accordance with both *Generally Accepted Government Auditing Standards* and the *International Standards for the Professional Practice of Internal Auditing*.

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

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 4th Quarter of the 2022-2023 Annual Audit Plan. Please see the Internal Audit Department's webpage for a copy of the audit reports listed below.

City Council & City Manager's Commercial Fuel Card Review for January 1 to April 30, 2023 (Memo dated June 5, 2023)

The Internal Audit Department conducted a review of the Commercial Fuel Card usage by Members of the City Council for Calendar Year 2023 (January 1 to April 30). The objectives of this review were to evaluate the adequacy of controls in effect over Fuel Card purchases and to determine if they comply with the City of El Paso's Policies and Procedures.

Based on the results of the review, two (2) Observations were identified. They are as follows:

1. (10) ten DK Convenience Store Security Videos were analyzed to identify persons viewed, vehicles fueled and any other pertinent details.

2. City Council District 3 Representative purchased 517.49 gallons of fuel in 31 transactions at a cost of \$1,583.87. The amount of fuel purchased as a percentage of the entire City Council increased from 35.19% in Calendar Year 2022 to 39.91% in 2023 (January-April).

The results were communicated to the Financial Oversight & Audit Committee, City Manager (Interim) and Deputy City Manager/Chief Financial Officer. An electronic copy and a hardcopy of the Final Memo was distributed to the Mayor and City Representatives.

Office of Management and Budget (OMB) – Migrant Emergency Expenditures Review (Memo dated June 15, 2023)

The Internal Audit Department conducted a review of the expenditures made in connection with the Migrant Humanitarian Crisis (MHC). The objectives were to verify that the costs incurred were properly recorded and in compliance with the Emergency Food and Shelter Program's (EFSP) Humanitarian Relief Funding Guidance for FY 2022. In addition, verify that reimbursements from FEMA were accounted for and properly recorded.

Based on the results of the review (2) Observations were identified.

1. The review period included expenditures from the 3rd & 4th Quarters of Calendar Year 2022 (July 1, 2022 to December 31, 2022). Our review identified the following:
 - The MHC Expenditures were in compliance with the *Emergency Food and Shelter Program's Humanitarian Relief Funding Guidance* for Fiscal Year 2022.
 - The MHC Expenditures submitted for reimbursement were accurately recorded and reported to the Emergency Food and Shelter Program.

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

- The MHC Expenditures submitted for reimbursement were well supported to justify the expenses incurred.
 - The reimbursement and advancement payments received from the Emergency Food and Shelter Program were accurately accounted for and properly reported to City Council.
2. The City of El Paso has not received a pending reimbursement request of \$1,373,045.82 for expenditures incurred for the Migrant Humanitarian Crisis during the 3rd Quarter of Calendar Year 2022 (July 1, 2022 to September 30, 2022).

The pending \$1,373,045.82 in expenditures consists of the following:

- Administration Costs (Payroll Costs) - \$1,195,577.64
- Shelter Costs - \$130,159.68
- Equipment and Asset Costs - \$47,308.50

The results were communicated to the City Manager (Interim), Deputy City Manager/Chief Financial Officer, Managing Director of OMB and the City Comptroller. An electronic copy and a hardcopy of the Final Memo was distributed to the Mayor and City Representatives.

Streets and Maintenance (SAM) – Permits Review Audit (Report dated July 10, 2023)

The Internal Audit Department conducted an audit of the Permits Issuance Process within the Streets and Maintenance Department. The objectives were to determine if Streets and Maintenance:

- Has documented Policies and Procedures for the issuance of Permits,
- Is issuing Permits in a timely manner as required by City Policy or Ordinance,
- Is charging the correct Permit Fees as determined by Schedule C,
- Is properly conducting inspections to close out Permits.

Based on the results of the Audit, (3) three Findings were identified. The Findings consisted of the following:

1. Streets and Maintenance does not have documented Policies and Procedures specific to the Permitting Function of the department.
2. Streets and Maintenance is not issuing permits to contractors within one (1) working day as required by Chapter 12.30.080 of the City of El Paso Municipal Code. On average, SAM is taking 4 days longer than as required by City Ordinance.
3. Streets and Maintenance is not consistently conducting inspections on permitted sites before closing out the permit.

The Findings and our Recommendations were communicated to the City Manager (Interim), Chief Transit and Field Operations Officer and the Director of Streets and Maintenance. An electronic copy and a hardcopy of the Audit Report was distributed to the Mayor and City Representatives.

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

City Council & City Manager’s Commercial Fuel Card Review for Calendar Years 2020 and 2021 (Memos dated July 10, 2023)

The Internal Audit Department conducted a review of the Commercial Fuel Card usage by Members of the City Council for Calendar Years 2020 & 2021. The objectives of this review were to evaluate the adequacy of controls in effect over Fuel Card purchases and to determine if they comply with the City of El Paso’s Policies and Procedures.

The results were communicated to the Chief of Police (Interim) at the El Paso Police Department.

Ford Parts & Service Solicitation Process Review (Memo dated July 31, 2023)

The Internal Audit Department conducted a review of the Purchasing and Strategic Sourcing Department’s processes to solicit bids for two specific contracts. Contract #2023-0239 is for Ford Proprietary Parts and Service and Contract #2023-0165 is for Police Motorcycle Parts, Service and Maintenance.

The objectives of this review were to:

- Determine the number of Solicitations issued for bid on each of the two contracts.
- Determine if established City of El Paso purchasing procedures were followed for each contract.
- Determine the reason why each Bid to a Solicitation was deemed Non-Responsive.
- Determine if an established process for awarding the two Non-Competitive, Service Contracts was followed.

Based on the results of the review (4) four Observations were identified. The Observations consisted of the following:

1. The Amended and Restated Procurement and Sourcing Policy (effective April 17, 2018) does not address or define what is considered a “local” vendor or bidder.
2. We reviewed (3) three bids submitted for Ford Proprietary Parts and Service and (3) three bids submitted for Police Motorcycle Parts, Service and Maintenance. All 6 bids were deemed Non-Responsive by the Purchasing Department staff due to missing information or documents.
3. Based on our analysis, the counts reported on the Bid Tabulation Sheet and subsequently reported to City Council are overstated, the Bid Tabulation Sheet does not contain an accurate number of vendors (local and non-local).
4. Contract #2023-0239 for Ford Proprietary Parts and Service and Contract #2023-0165 for Police Motorcycle Parts, Service and Maintenance underwent three competitive procurement attempts. Since there were no responsive bids, the Purchasing Department staff used the Non-Competitive Procurement Method to select a vendor for each respective Solicitation.

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

The results were communicated to the City Manager (Interim) and the Managing Director of Purchasing & Strategic Sourcing. An electronic copy and a hardcopy of the Final Memo was distributed to the Mayor and City Representatives.

City of El Paso Employee Hotline (As of August 31, 2023)

As of the 4th Quarter of the 2022-2023 Fiscal Year, the City of El Paso Employee Hotline received 46 calls and 4 remain open as of August 31, 2023. The investigations were conducted either by the Internal Audit Department or by the Human Resources Department.

Tax Office Refund Review Project

During the 4th Quarter, the Internal Audit Department conducted 28 Tax Office Refund reviews. For each review, memos were issued to the City Manager (Interim), Deputy City Manager/Chief Financial Officer, and the Tax Assessor Collector 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 Department as of the end of the 4th Quarter. A brief synopsis is provided on the scope and objective of the audit or project.

Sun Metro – Parking Garage Contract Review Audit

An audit is being conducted of Solicitation No. 2017-1163R – *Property & Parking Garage Management Services* dated December 12, 2017 between the City of El Paso and ASM Global to manage 2 Parking Garages and 1 Surface Parking Lot. The objective of the audit is to perform a contract closeout assessment of Solicitation No. 2017-1163R to determine if terms and conditions between the City of El Paso and ASM Global were met.

City Attorney – Servicemembers Civil Relief Act Project

At the request of the Office of the City Attorney, a review is being conducted of Servicemember vehicles sold at auction by the El Paso Municipal Vehicle Storage Facility.

City Council & City Manager’s Office – P-Card and Travel Review - Calendar Years 2020, 2021 and 2023

At the request of the FOAC, the Internal Audit Department is conducting a review of Procurement Card (P-Card) and Travel transactions made by the Mayor’s Office, City Council, and the City Manager’s Office. The objectives of this review are to determine if the P-Card Program Administrators responsible for the Mayor’s Office, City Council and City Manager’s Office are properly reviewing and monitoring expenditures. In addition, to ascertain if proper purchasing and travel procedures have been followed.

Pension Office – Digitization and Cybersecurity Review

At the request of the Executive Director of City of El Paso Retirement Trust (CERT), the Internal Audit Department is conducting a review of their process to digitize retiree records and evaluate cybersecurity controls regarding changes to retiree records.

Economic Development – 380 Agreement Monitoring Audit

An audit is being conducted of the Economic Development – 380 Agreement Monitoring Program. The objective of the audit is to determine if the Economic & International Development Department has established an effective monitoring program to ensure that businesses and the City of El Paso comply with:

- Chapter 380 of the Texas Local Government Code
- The City of El Paso Chapter 380 Economic Development Program guidelines
- 380 Agreement payout terms and deliverables

Also, evaluate the reporting mechanism used by 380 Agreement/Incentive recipients to report their deliverables or activities for each year.

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

FINANCIAL OVERSIGHT AND AUDIT COMMITTEE (“FOAC”)

- I. The FOAC met on June 7, 2023 to discuss the results of the 2023 City Council Fuel Purchases Report P2023-06.
 - Minutes for the Financial Oversight and Audit Committee meeting on May 17, 2023 were approved.
 - Discussion and Action was taken on the results of the 2023 City Council Fuel Card Purchases Report P2023-06.

- II. The FOAC met on July 20, 2023 to discuss the City of El Paso Internal Audit Charter and the 3rd Quarter Audit Plan Update of Fiscal Year 2022-2023 Annual Audit Plan.
 - Minutes for the Financial Oversight and Audit Committee meeting of June 7, 2023 were approved.
 - Discussion and Action was taken on the City of El Paso Internal Audit Charter.
 - Discussion and Action was taken on the Fiscal Year 2022-2023 Audit Plan 3rd Quarter Updates.
 - Discussion on Client Surveys was conducted.

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

MISCELLANEOUS ITEMS

This section provides the Financial Oversight and Audit Committee and the City Manager with miscellaneous information regarding the Internal Audit Department'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 Department staff participates in Continuing Professional Education (CPE) trainings and webinars to help maintain our competency and skill sets. As of the 4th 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	42.5
Daryl Olson	Audit Manager	43.2
Mike Montiel	Auditor IV	48.6
Liz De La O	Auditor IV	69.7
Miguel Ortega	Auditor III	50.5
Sergio Carrillo	Auditor II	77.3
John Monzon	Auditor I	24.6
Kay Gamboa	Auditor I	25.6
Esmeralda Herrera	Auditor I	83.6

COMMUNITY SERVICE

- I. Association of Government Accountants – El Paso Chapter
Edmundo Calderon volunteered as a Board Member.

- II. Institute of Internal Auditors – El Paso Chapter
Sergio Carrillo volunteered as a Board Member.

- III. Association of Certified Fraud Examiners – El Paso Chapter
Miguel Montiel and Liz De La O volunteered as Board Members.

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

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 2022-2023 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 Department's resources are being used.

	BUDGETED HOURS	YTD as of 08/31/23
First Quarter	-	-
(Carry Fwds) Follow-Up Audit: Parks Department - 2012 CIP Bond Audit (A2022-08)	50.00	33.50
(CarryFwds) Follow-Up Audit: SAM Fuel Card Audit (A2022-07)	50.00	16.50
(CarryFwds) Accounts Receivable Program Audit (A2022-04)	50.00	99.00
(CarryFwds) Water Parks Financial Review Audit (A2022-05)	50.00	54.75
(CarryFwds) Follow-Up Audit: EPPD - Municipal Vehicle Storage Facility Audit (A2022-10)	100.00	56.25
(CarryFwds) Follow-Up Audit: El Paso Children's Museum - Accounts Payable Audit (A2022-11)	250.00	160.25
(CarryFwds) Municipal Court - Internal Control Review (P2022-06)	300.00	125.25
(CarryFwds) Human Resources – Employee Insurance Benefit Review Audit (A2022-09)	250.00	126.00
Civil Service Appeals Review (P2023-01)	500.00	340.75
Peer Review Program - Red Book Standards Self-Assessment	250.00	167.25
Peer Review Program - Yellow Book Standards Self-Assessment	100.00	43.00
Longevity Project	100.00	-
Hotel Occupancy Tax Audits - Administration	50.00	47.50
Franchise Fee Audits (Spectrum) - Administration	50.00	15.50
TX Sales Tax Discovery - Administration	50.00	-
Citywide Sales Tax Analysis - Clearview	40.00	7.00
Tax Office Refund Review Project	100.00	71.00
City Employee Hotline	75.00	21.75
Contingency Hours	248.00	-
Audit Plan	-	344.00
Consulting	-	152.50
Fire Department Medicare Compliance Review	-	4.75
Administrative Duties - Chief Internal Auditor	225.00	218.50
Administrative Duties – Audit Supervisor	90.00	133.75
Administrative Duties - Staff Auditor	480.00	558.25
Auditor Training	120.00	315.75
Vacation/Sick Leave/Holiday	582.00	607.00
Total	4,160.00	3,719.75

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

	BUDGETED HOURS	YTD as of 08/31/23
Second Quarter	-	-
Migrant Emergency Expenditures Review (P2023-04)	500.00	697.50
Follow-Up Audit: SAM - Transportation Management Division - Cyber Security Assessment (A2019-06)	250.00	18.25
Sun Metro - Parking Garages Contract Review Audit (A2023-03)	500.00	398.75
Peer Review of the Internal Audit Department	500.00	240.25
Longevity Project	100.00	13.50
Hotel Occupancy Tax Audits - Administration	50.00	125.50
Franchise Fee Audits (Spectrum) - Administration	50.00	21.75
TX Sales Tax Discovery - Administration	50.00	2.50
Citywide Sales Tax Analysis - Clearview	40.00	1.00
Tax Office Refund Review Project	100.00	89.25
City Employee Hotline	75.00	17.25
Contingency Hours	384.00	-
Audit Plan	-	257.50
Consulting	-	35.75
Ford Parts and Service Contract (P2023-08)	-	308.00
Service Member Civil Relief Act (P2023-05)	-	108.75
Administrative Duties - Chief Internal Auditor	225.00	298.50
Administrative Duties - Auditor IV	90.00	119.50
Administrative Duties - Staff Auditors	480.00	789.75
Auditor Training	120.00	612.25
Vacation/Sick Leave/Holiday	582.00	590.50
Total	4,096.00	4,746.00
Third Quarter	-	-
(CarryFwds) F/U Audit: Fire Department Billing Audit (A2023-05)	250.00	166.25
Tax Office - Internal Control Review (P2023-02)	400.00	220.75
Sun Metro Money Room - Internal Control Review	400.00	-
Follow-Up Audit: MV Transportation, Inc Audit (A2023-04)	250.00	232.75
Street and Maintenance - Permit Review Audit (A2023-02)	500.00	487.00
P-Card Reviews: City Council & City Manager's Office - P-Card & Travel Review (P2023-06)	250.00	1,892.00
Longevity Project	100.00	2.25
Hotel Occupancy Tax Audits - Administration	50.00	70.75
Franchise Fee Audits (Spectrum) - Administration	50.00	9.50
TX Sales Tax Discovery – Administration	50.00	4.50
Citywide Sales Tax Analysis - Clearview	40.00	2.00
Tax Office Refund Review Project	100.00	100.00
City Employee Hotline	75.00	32.75
Contingency Hours	212.00	-
Audit Plan	-	440.00
Consulting	-	70.50
Administrative Duties - Chief Internal Auditor	225.00	189.00
Administrative Duties - Auditor IV	90.00	305.00
Administrative Duties - Staff Auditors	480.00	539.75
Auditor Training	120.00	473.50
Vacation/Sick Leave/Holiday	582.00	420.25
Total	4,224.00	5,658.50

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

	BUDGETED HOURS	YTD as of 08/31/23
Fourth Quarter	-	-
Pension Office Disaster Recovery Plan Review Audit (NIST Framework) (P2023-07)	500.00	209.50
Planning & Inspections - Permit Review Audit	500.00	-
Employee Vehicle Allowance Review	400.00	69.00
Property Control IT Scope Review Audit (A2023-06)	400.00	79.75
Longevity Project	100.00	6.25
Hotel Occupancy Tax Audits - Administration	50.00	110.50
Franchise Fee Audits (Spectrum) - Administration	50.00	9.75
TX Sales Tax Discovery - Administration	50.00	14.75
Citywide Sales Tax Analysis - Clearview	40.00	8.00
Tax Office Refund Review Project	100.00	74.00
City Employee Hotline	75.00	66.75
Contingency Hours	462.00	-
Audit Plan		428.00
Consulting		86.75
380 Agreement Monitoring Audit (A2023-07)		173.75
El Paso Zoological Society Agreement Audit (A2024-01)		12.25
Administrative Duties - Chief Internal Auditor	225.00	271.00
Administrative Duties - Auditor IV	90.00	384.00
Administrative Duties - Staff Auditors	480.00	548.75
Auditor Training	120.00	271.25
Vacation/Sick Leave/Holiday	582.00	482.50
Total	4,224.00	3,306.50
Totals for 1st, 2nd, 3rd & 4th Quarters	16,704.00	17,430.75

FISCAL YEAR-END RECAP

As required by the *International Standards for the Professional Practice of Internal Auditing*, Standard 1311, the City of El Paso's Internal Audit Department performs ongoing internal assessments in order to monitor the performance of the internal audit activity. Standard 5.44 of the *Generally Accepted Government Auditing Standards* requires the Internal Audit Department to analyze and summarize the results of its monitoring process at least annually. Internal assessments include supervision, review and measurement of the internal audit activity. All engagements are properly supervised, files are peer reviewed by someone not involved in the engagement, time budgets are established, and customer surveys are sent out to gauge the performance of the Internal Audit Department. The Internal Audit Department monitors measurements of the internal audit activity. Any non-conformance will be identified and reported. The following section will provide the Financial Oversight and Audit Committee and the City Manager with a synopsis of various measurements taken of Audits, Follow-Ups, and Projects conducted by the Internal Audit Department during the Fiscal Year.

NOTEWORTHY AUDITS & PROJECTS

External Quality Control Review

The Internal Audit Department underwent an External Quality Control Review (Peer Review) conducted by the Association of Local Government Auditors (ALGA). Based on the results of the audit, the Internal Audit Department was compliant under the *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors and the *Generally Accepted Government Auditing Standards* issued by the Government Accountability Office.

Franchise Fees Audit

The Internal Audit Department has a contract with Avenu Insights & Analytics to perform Franchise Fee Audits. Based on the most recent audit completed by Avenu during FY2023, a Franchise Fee Audit of Charter Communications (doing business as: Spectrum Gulf Coast, LLC) identified \$326,565 due to the City of El Paso.

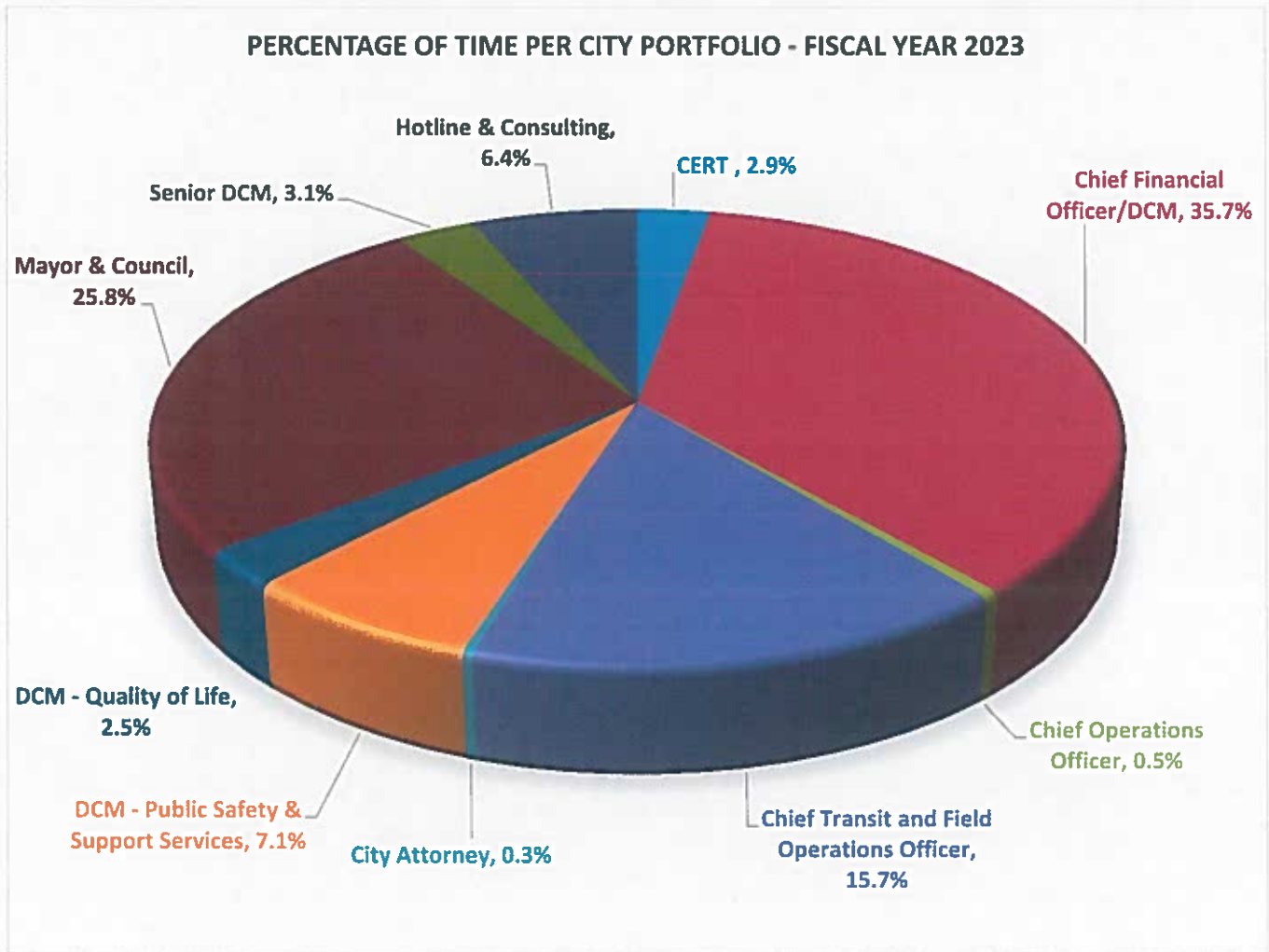
Hotel Occupancy Taxes (HOT)

The Internal Audit Department has a contract with Avenu Insights & Analytics to conduct Hotel Occupancy Tax Audits. Based on the results of the audits, additional Hotel Occupancy Taxes identified as being due to the City of El Paso were as follows:

- Fiscal Year 2022, \$69,174.46
- Fiscal Year 2023, \$243,179.98

AUDIT TIME PER CITY PORTFOLIO

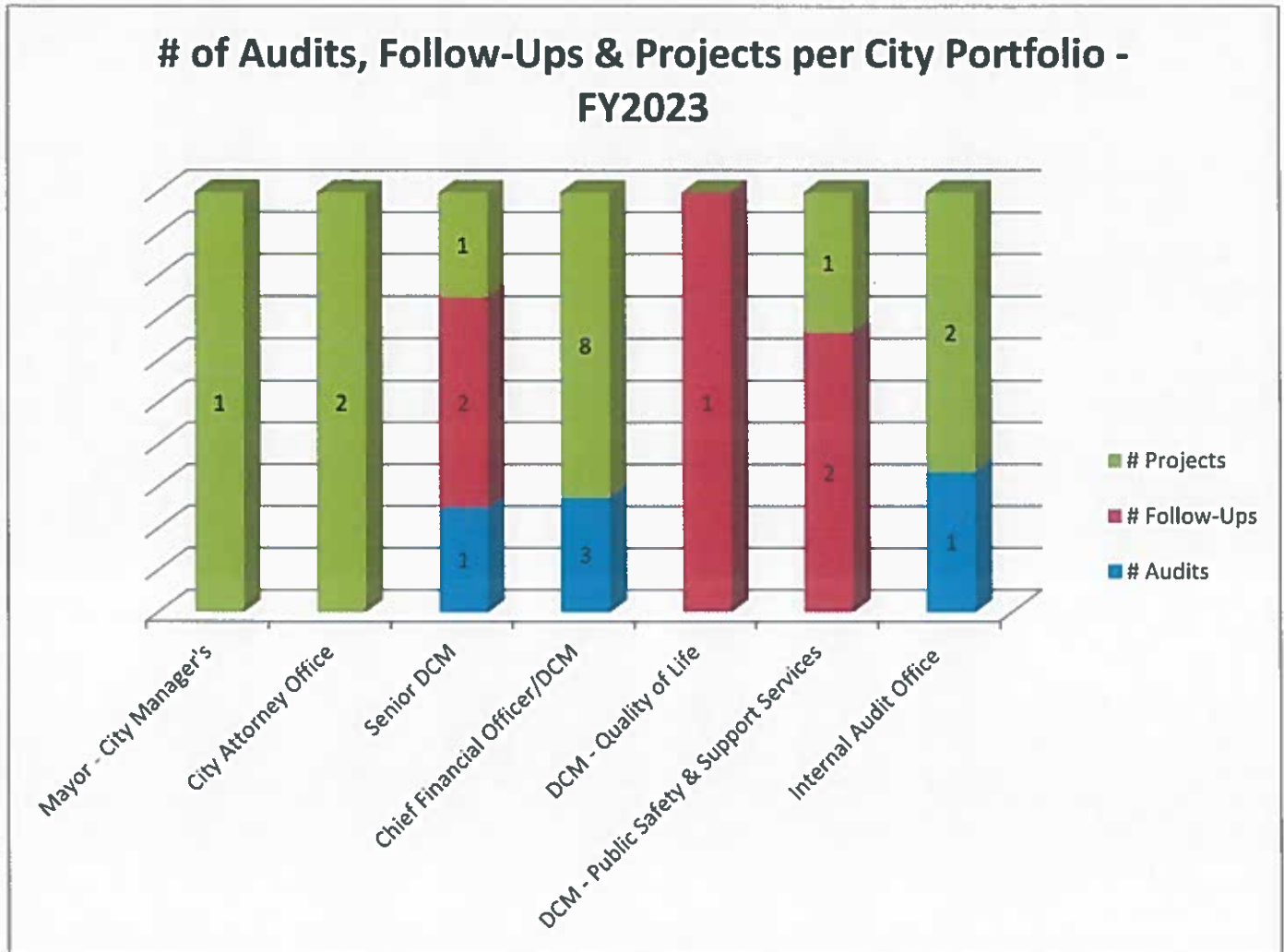
The chart below shows the percentage of audit-hours incurred in each City Portfolio during Fiscal Year 2022-2023.



City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

AUDITS, FOLLOW-UP'S & PROJECTS PER CITY PORTOLIO

This chart shows the number of audit assignments completed per City Portfolio during Fiscal 2022-2023.



City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

FOLLOW-UP RECOMMENDATION STATUS

The Internal Audit Department performs Follow-Up Audits on all Audit Reports that contain findings and recommendations. Our objective is to inform City Management that corrective action has been implemented. The table below lists the Follow-Up Audits conducted during Fiscal Year 2022-2023 and whether the recommendations have been:

- *Implemented,*
- *In-Progress,*
- *Not Applicable or,*
- *Not Implemented.*

Follow-Up Audit Status				Recommendations			
No	Follow-Up Audit Name	Follow-Up Report Date	Original Report Date	Implemented	In Progress	Not Applicable	Not Implemented
1	Parks Department - 2012 Capital Improvement Program Bond Follow-Up Audit No. A2022-08	August 31, 2022	January 15, 2021	2	-	-	-
2	El Paso Children's Museum – Accounts Payable Follow-Up Audit No. A2022-11	October 27, 2022	November 20, 2020	2	-	-	-
3	EPPD – Municipal Vehicle Storage Facility Follow-Up Audit No. A2022-10	November 9, 2022	May 13, 2020	3	1	-	-
4	MV Transportation Follow-Up Audit No. A2023-04	March 16, 2023	April 18, 2022	1	2	-	-
5	Fire Department – Billing Follow-Up Audit No. A2023-05	March 22, 2023	August 6, 2019	2	1	-	-
Recommendation Totals				10	4	-	-

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

QUALITY SURVEY RESULTS

The Internal Audit Department performs a quality survey after the completion of each Audit or Follow-Up Audit in order to gauge the quality of service delivered. The table below lists the surveys administered during Fiscal Year 2022-2023. Our survey rating scale ranges from 1 (Poor) to 4 (Excellent).

No	Quality Surveys Audit Name	# of Surveys Sent	# of Responses Received	% Responses Received	* Average Score Received
1	Municipal Court Internal Control Review P2022-06	3	3	100%	3.88
2	Accounts Receivable Program Audit A2022-04	2	2	100%	3.64
3	Parks Department - 2012 CIP Bond Follow-Up Audit A2022-08	2	2	100%	3.62
4	El Paso Police Department – Municipal Vehicle Storage Facility Follow-Up Audit A2022-10	3	3	100%	3.88
5	El Paso Children's Museum Follow-Up Audit A2022-11	2	1	50%	4.00
6	Tax Office Internal Control Review P2023-02	3	2	67%	4.00
7	Human Resources – Employee Insurance Benefit Review Audit – A2022-09	2	2	100%	4.00
8	MV Transportation F/U Audit A2023-04 Survey	3	2	67%	3.91
9	Fire Department – Billing Follow-Up Audit A2023-05	3	1	33%	3.64
10	Migrant Emergency Expenditures Review P2023-04	3	3	100%	3.64
11	Streets and Maintenance (SAM) - Permits Review Audit A2023-02	3	1	33%	4.00
	Totals	29	22	76%	3.84

* Rating	Score
Excellent	4
Good	3
Fair	2
Poor	1

City of El Paso
Internal Audit Department
Financial Oversight and Audit Committee
4th Quarter 2022-2023 Audit Plan Update
As of August 31, 2023

CONCLUSION

The 4th Quarter of the 2022-2023 Audit Plan was another productive quarter for the Internal Audit Department. During the 4th Quarter a total of 7 Audits/Projects were completed by the staff and 5 Audits/Projects are in various stages of planning or completion.

The Internal Audit Department staff made a strong effort to complete as many Audits and Projects as possible during the 4th Quarter.

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

Respectfully Submitted



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

Distribution:

Financial Oversight and Audit Committee

Cary Westin, City Manager (Interim)

Robert Cortinas, Deputy City Manager/Chief Financial Officer