



CITY OF EL PASO

Internal Audit Department Types of Engagements

Assurance Engagements (Audits)

Services which internal auditors perform objective assessments to provide assurance. Examples of assurance services include compliance, financial, operational/performance, and technology audits. Internal auditors may provide limited or reasonable assurance, depending on the nature, timing, and extent of procedures reviewed.

Audit Hours Budget: 500+

Assurance Engagements (Follow-Up Audits)

The *Global Internal Audit Standards* (Standard 15.2) require that the Chief Audit Executive establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.

The *Generally Accepted Government Auditing Standards* (Standard 8.30) states that auditors should evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements.

Follow-Up Audit Hours Budget: 250

Advisory Engagements (Projects)

Services which internal auditors provide advice to an organization's stakeholders without providing assurances. The nature and scope of advisory services are subject to agreement with relevant stakeholders. Examples include advising on the design and implementation of new policies, processes, systems, and products. We provide training, evaluations, and discussions on internal controls. We complete Risk Assessments as needed.

Project Hours Budget: 250

Q & A