



Internal Audit Department Hotel Occupancy Tax Audit — Round 9

**January 1, 2021 to
December 31, 2024**

Objective

The objective of these audits is to ensure that 20 hotels are complying with the City's Local Hotel Occupancy Tax requirements.

Scope

The scope of January 1, 2021 to December 31, 2024 (4 years), included a sample of 20 hotels.

Finding 1

The 20 Hotels audited owed the City \$1,417,289.09 in additional Hotel Occupancy Tax.

Recommendation

The Office of Comptroller should collect the amount owed to the City.

Conclusion

The audit of 20 hotels identified additional Hotel Occupancy Tax owed to the City of El Paso for disallowed tax exemptions.

Requested Action

To accept the results of the Hotel Occupancy Tax Audit – Round 9 and forward the Audit Report to City Council for action.