

City of El Paso  
Internal Audit Department  
Introduction of the Internal Audit Department

I. Introduction of the Internal Audit Staff.

A. Nine (9) Qualified Professional Internal Auditors:

1. Six (6) with Master's Degrees,
2. Five (5) Certified Government Auditing Professionals (CGAP),
3. Four (4) Certified Internal Auditors (CIA),
4. Three (3) Certified Fraud Examiners (CFE),
5. One (1) Certified Public Accountant (CPA),
6. One (1) Certification in Risk Management Assurance (CRMA),
7. One (1) Certified Government Financial Manager (CGFM).

II. Auditing Standards & Governance.

A. **Global Internal Audit Standards** issued by the Institute of Internal Auditors (IIA).

B. **Generally Accepted Government Auditing Standards** issued by the Government Accountability Office (GAO).

C. City Charter (**Appendix A**):

1. Section 3.6 – Legislative Committees. B.

*The Council shall establish a Financial Oversight and Audit Committee "FOAC" for the purpose of providing legislative oversight of the function of the Internal Auditor, to review the financial policies of the City, and to formulate recommendations for the City Council regarding City finances and other matters referred by the City Council or City Manager. The FOAC shall be comprised of four members of the City Council, the Chief Internal Auditor, and the City Manager or designee and shall meet when needed, at least quarterly.*

2. Section 3.20 – Ethics and Accountability. B. Internal Audit Function.

- *The Council shall establish and create an internal audit function... internal audits will be performed in accordance with professionally recognized auditing standards of the operations of all City departments, offices, agencies and programs.*
- *The function shall be staffed by a Chief Internal Auditor and such other appropriate positions as are authorized by the Council who shall report to the Chief Internal Auditor.*
- *... the Council shall by ordinance or resolution provide for the powers and duties of the Chief Internal Auditor as needed for the performance of the function.*
- *... the Chief Internal Auditor shall be appointed and removed by, and report to the Council. The Chairman of the FOAC shall maintain operational oversight over the internal audit function. The City Manager shall be responsible for the implementation of any audit recommendations ...*

D. Internal Audit Charter (**Appendix B**):

1. Guarantees Internal Audit Department's Organizational Independence.

2. Responsibilities/duties of the Chief Internal Auditor.

3. Key Functions:

- Operational, Performance, Compliance, Financial, Strategic, and Advisory Audits.

4. Examples of work we do:

City of El Paso  
Internal Audit Department  
Introduction of the Internal Audit Department

- a. Develop and complete a flexible and Risk-Based Annual Audit Plan,
- b. Issue Quarterly Reports to Financial Oversight and Audit Committee “FOAC,”
- c. Required to conduct Follow-Up Audits,
- d. Develop, implement, and maintain a Quality Assurance and Improvement Program,
- e. Conduct a triennial External Quality Assessment of the Internal Audit Department:
  - Last Assessment completed in March 2023 for Fiscal Years FY2020 – FY2022  
**(Appendix C)**.
  - Next Assessment scheduled for 2026 for Fiscal Years FY2023 – FY2025.
- f. Perform Advisory (Consulting) Services as requested,
- g. Provide an Annual Report to FOAC of measured goals and results,
- h. Monitor the results of audits conducted by external or 3<sup>rd</sup> party auditors:
  - Annual External Financial Audit.
- i. Administer the City of El Paso Anonymous Employee Hotline **(Appendix D)**,
- j. Conduct Hotel Occupancy Tax Audits,
- k. Conduct Sales Tax Discovery Audits,
- l. Conduct Franchise Fee Audits of Utility Companies,
- m. Maintain the Clearview Sales Tax Database.



City of El Paso  
Internal Audit Department

Appendices

## CITY OF EL PASO MUNICIPAL CODE & CITY CHARTER ARTICLE III

### Section 3.6 - LEGISLATIVE COMMITTEES.

- A. The Representatives may resolve themselves into committees, both standing and special, when this is convenient for the conduct of legislative business, including the investigative powers described in Section 3.8. Rules governing the organization and procedures of these committees shall be made by the Council, and the Mayor shall have no power to veto any of those rules except upon grounds of illegality.
- B. The Council shall establish a Financial Oversight and Audit Committee "FOAC" for the purpose of providing legislative oversight of the function of the Internal Auditor, to review the financial policies of the City, and to formulate recommendations for the City Council regarding City finances and other matters referred by the City Council or City Manager. The FOAC shall be comprised of four members of the City Council, the Chief Internal Auditor, and the City Manager or designee and shall meet when needed, at least quarterly.

### Section 3.20 - ETHICS AND ACCOUNTABILITY.

- A. Ethics Review Commission. The Council shall, by ordinance, establish an independent ethics review commission to administer and enforce the ethics section of the City Code. To the extent permitted by Texas law, the Council shall authorize the commission to issue advisory opinions, conduct investigations, request witness testimony and production of evidence, and make determinations on whether a violation has occurred, and issue decisions and appropriate sanctions. The commission shall have the power to enforce its decisions by assessing civil fines and other sanctions as authorized by ordinance. The Council shall provide sufficient resources to the commission to enable it to perform the duties assigned to it under the Charter and City Code.

B. Internal Audit Function.

1. The Council shall establish and create an internal audit function to ensure that appropriate internal audits will be performed in accordance with professionally recognized auditing standards of the operations of all City departments, offices, agencies and programs.
2. The function shall be staffed by a Chief Internal Auditor and such other appropriate positions as are authorized by the Council who shall report to the Chief Internal Auditor.
3. Consistent with the provisions of this Charter, the Council shall by ordinance or resolution provide for the powers and duties of the Chief Internal Auditor as needed for the performance of the function.
4. The Financial Oversight and Audit Committee shall maintain legislative oversight over the internal audit function as provided in Section 3.6 B.
5. On and after the effective date of this amendment, the Chief Internal Auditor shall be appointed and removed by, and report to the Council. The Chairman of the Financial Oversight and Audit Committee shall maintain operational oversight over the internal audit function. The City Manager shall be responsible for the implementation of any audit recommendations for changes to City administrative procedures and operations as requested by the Council.

(Res. of 05-23-2023(1), Amd. J, Election of 5-6-2023)



# **Internal Audit Charter**

**Effective as of  
July 20, 2023**

**Appendix B**



## **City of El Paso Internal Audit Charter**

### **MISSION AND SCOPE OF WORK**

The mission of the Internal Audit Department is to provide independent, objective assurance and consulting services designed to add value and improve the City of El Paso's operations. The Internal Audit Department helps the management team of the City of El Paso accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The scope of work of the Internal Audit Department is to determine whether the organization's network of risk management, control, and governance processes, as designed and represented by management, is adequate and functioning in a manner to ensure:

- Risks are appropriately identified and managed.
- Interaction with the various governance groups occurs as needed.
- Significant financial, managerial, and operating information is accurate, reliable, and timely.
- Employee's actions are in compliance with policies, standards, procedures, and applicable laws and regulations.
- Resources are acquired economically, used efficiently, and adequately protected.
- Programs, plans, and objectives are achieved.
- Quality and continuous improvement are fostered in the organization's control process.
- Significant legislative or regulatory issues impacting the organization are recognized and addressed properly.
- Opportunities for improving management control, accountability, and the organization's image may be identified during audits. These opportunities will be communicated to the appropriate level of management.



## **City of El Paso Internal Audit Charter**

### **ACCOUNTABILITY**

The Chief Internal Auditor (CIA), in the discharge of his/her duties, shall be accountable to the Financial Oversight and Audit Committee (“FOAC”) to:

- Provide annually an assessment on the adequacy and effectiveness of the City of El Paso’s processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work.
- Report significant issues related to the processes for controlling the activities of the City of El Paso, including potential improvements to those processes, and provide information concerning such issues through resolution.
- Provide quarterly updates on the status and results of the Annual Audit Plan and the sufficiency of department resources to the Financial Oversight and Audit Committee.
- Coordinate with and provide oversight if requested of other control and monitoring functions (risk management, compliance, security, legal, ethics, environmental, external audit).
- Notify the appropriate regulatory, law enforcement, and legal authorities of any potential criminal audit findings after the City Manager, the Financial Oversight and Audit Committee, and the City Attorney have been notified about such pending action.

### **INDEPENDENCE**

The Internal Audit Department shall remain free of influence by any element in the organization, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of an independent and objective mental attitude necessary in rendering reports.

To provide for the independence of the internal audit activity, its personnel report to the CIA who reports operationally to the Chairman of the Financial Oversight and Audit Committee and legislatively to the Financial Oversight and Audit Committee in a manner outlined in the above section on Accountability. The City Manager shall be responsible for the implementation of any audit recommendations for changes to City administrative procedures and operations as recommended by the Financial Oversight and Audit Committee and approved by Council via Resolution.





## **City of El Paso Internal Audit Charter**

### **RESPONSIBILITY**

The CIA and staff of the internal audit activity have responsibility to:

- Develop a flexible Annual Audit Plan using appropriate risk-based methodology, including any risks or control concerns identified by management, and submit that plan to the Financial Oversight and Audit Committee for review and recommendation subject to final approval by Council.
- Implement the Annual Audit Plan, as approved, including, as appropriate, any special tasks or projects requested by management and the Financial Oversight and Audit Committee and subject to final approval by Council.
- Issue quarterly reports to the Financial Oversight and Audit Committee, and City Council summarizing results of audit findings and special projects.
- Establish a system to follow-up on reported audit findings. The intent of this responsibility is to ensure that past audit findings are satisfactorily resolved.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this charter as authorized by City Council.
- Report to the Financial Oversight and Audit Committee a regular annual report on Internal Audit Department's staffing level and subject to final approval by Council.
- Establish a Quality Assurance Program by which the CIA assures the quality of operations of the Internal Audit Department activities.
- Report to the Financial Oversight and Audit Committee the results of the Quality Assurance and Improvement "Peer Review" conducted every three (3) years.
- Perform consulting services, beyond internal auditing's assurance services, to assist management in meeting its objectives. Examples may include facilitation, reviewing process design, training, and advisory services.
- Evaluate and assess significant merging/consolidating functions and new or changing services, processes, operations, and control processes coincident with the development, implementation, and/or expansion of City operations.



## **City of El Paso Internal Audit Charter**

- Keep the Financial Oversight and Audit Committee informed of emerging trends and successful practices in internal auditing.
- Provide copies of all Audit Reports to the entire City Council.
- Provide a report of significant measurement goals and results to the Financial Oversight and Audit Committee.
- Assist in the investigation of significant issues, including suspected fraudulent activities, within the City of El Paso and notify the City Manager, the Financial Oversight and Audit Committee, and the City Attorney of the results before reporting to the whole of Council, including recommended action(s); subject to Council approval.
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the City of El Paso at a reasonable overall cost.
- Provide the following nonaudit services:
  - Administer the City of El Paso Anonymous Employee Hotline,
  - Coordinate Hotel Occupancy Tax Audits,
  - Conduct Sales Tax Discovery Audits,
  - Conduct Franchise Fee Audits, in coordination with the Chief Financial Officer,
  - Serve as the Contract Administrator for Sales Tax Analysis & Reporting Service (STARS).

### **AUTHORITY**

The CIA and staff of the Internal Audit Department are authorized to:

- Have unrestricted access to all functions, records, property, and personnel of the City of El Paso.
- Have full and unrestricted access to the Financial Oversight and Audit Committee.
- Allocate resources, set frequencies, select subjects, determine scopes of work, and apply audit techniques required to accomplish audit objectives.
- Obtain the necessary assistance of personnel within city departments of the City of El Paso where they perform audits, as well as other specialized services from within or outside the City of El Paso.



## City of El Paso Internal Audit Charter

The CIA and staff of the Internal Audit Department are not authorized to:

- Perform any operational duties for the City of El Paso or its affiliates.
- Initiate or approve accounting transactions external to the Internal Audit Department.
- Direct the activities of any City of El Paso employee not employed by the Internal Audit Department, except to the extent such employees have been appropriately assigned to auditing teams or to otherwise assist the internal auditors.

### **PROFESSIONAL STANDARDS**

The Internal Audit Department will meet or exceed the mandatory guidance contained within the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors and the *Generally Accepted Government Auditing Standards* (GAGAS) of the United States Government Accountability Office.

The Internal Auditing Staff shall govern themselves by adherence to The Institute of Internal Auditors' "Code of Ethics" and the United States Government Accountability Offices' "Ethical Principles."

### **AMENDMENT OF THE CHARTER**

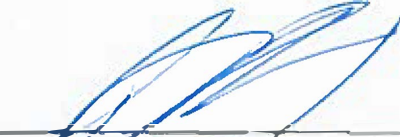
The Chief Internal Auditor is responsible for maintenance of this Internal Audit Charter to ensure that it is reviewed annually and is revised as necessary. Any amendment is subject to review and recommendation by the City Attorney before consideration and approval by the Financial Oversight and Audit Committee.

### **EXECUTIVE ENDORSEMENT OF THE INTERNAL AUDIT CHARTER**


The Internal Audit Charter is the formal document that specifies the Internal Audit Department's authority and responsibilities. The charter is important to management, the activity being audited, and audit staff. Our endorsement of the Internal Audit Charter underscores the importance of the Internal Audit Department's mission. We ask for your continued cooperation as our internal auditors fulfill their important responsibility to the City of El Paso.





**City of El Paso  
Internal Audit Charter**

  
Approval Date July 20, 2023  
Representative Brian Kennedy  
Chairperson  
Financial Oversight and Audit Committee  
City of El Paso

  
Approval Date July 20, 2023  
Representative Alexandra Anello  
Committee Member  
Financial Oversight and Audit Committee  
City of El Paso

  
Approval Date 07-20-2023  
Representative Joe Molinar  
Committee Member  
Financial Oversight and Audit Committee  
City of El Paso

  
Approval Date July 20, 2023  
Representative Art Fierro  
Committee Member  
Financial Oversight and Audit Committee  
City of El Paso

  
Acknowledged Date July 20, 2023  
Edmundo S. Calderón, CIA, CGAP, CRMA, MBA  
Chief Internal Auditor  
City of El Paso



# External Quality Control Review

of the  
City of El Paso Internal Audit Office

Conducted in accordance with guidelines of the  
**Association of Local Government Auditors**  
for the period September 1, 2019 – August 31, 2022



## Association of Local Government Auditors

March 16, 2023

Edmundo Calderon  
Chief Internal Auditor  
City of El Paso Internal Audit Office  
218 N. Campbell Street  
El Paso, TX 79901

Dear Mr. Calderon:

We have completed a peer review of the City of El Paso for the period September 1, 2019 – August 31, 2022. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guides* published by the Association of Local Government Auditors.

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of conformance with the *International Standards for the Professional Practice of Internal Auditing (the Standards)* issued by the Institute of Internal Auditors as part of their *Professional Practices Framework* and reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States, as well as applicable legal and regulatory requirements. Due to variances in individual performance and judgment, conformance does not imply adherence to standards in every case but does imply adherence in most situations.

Based on the results of our review, it is our opinion that during the period September 1, 2019 – August 31, 2022, the City of El Paso's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for assurance engagements and compliance with *Government Auditing Standards*, resulting in a rating of pass.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

Brenda Cachuela  
CPA, CIA, CRMA, CFE  
Deputy County Auditor  
Howard County

Randy Ditty  
CISA, CICA, CPM  
Senior IT Auditor  
City of Tallahassee

Michael Martin  
CPA  
Legislative Auditor  
Howard County



## Association of Local Government Auditors

March 16, 2023

Edmundo Calderon  
Chief Internal Auditor  
City of El Paso Internal Audit Office  
218 N. Campbell Street  
El Paso, TX 79901

Dear Mr. Calderon:

We have completed a peer review of the City of El Paso (City) Internal Audit Office (Office) for the period September 1, 2019 through August 31, 2022, and issued our report dated March 16, 2023. We are issuing this companion letter to offer certain observations and suggestions stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- Work papers are well documented, understandable, and consistent across all engagements reviewed.
- The Office has established a culture and expectation of independence and objectivity within the organization.
- The Office is highly regarded and considered a valuable resource by the organization.
- The Office staff contain highly qualified professionals holding a variety of certificates and licenses which increase the value of their work product.

We offer the following observations and suggestions to enhance your organization's demonstrated conformance to *International Standards for the Professional Practice of Internal Auditing* and *Government Auditing Standards*:

- Observation 1: Standard 2120 – Risk Management states, “The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes.”

Standard 2120.1 further states, “The internal audit activity must evaluate risk exposures relating to the organization's governance, operations, and information systems regarding the:

- Achievement of the organization's strategic objectives.
- Reliability and integrity of financial and operational information.
- Effectiveness and efficiency of operations and programs.

- Safeguarding of assets.
- Compliance with laws, regulations, policies, procedures, and contracts.”

Our review disclosed that for each year in the peer review period, the Office’s Annual Risk Assessment did not include an evaluation of the City’s information systems. Specifically, the Annual Risk Assessment did not include information technology risk as a specific risk factor being measured to ensure the City met its Mission, Strategic Plan, Goals and Objectives.

Our review further disclosed that for each year in the peer review period, IT Cybersecurity consistently received one of the highest overall risk scores. However, IT Cybersecurity was not included in the respective Annual Audit Plan.

- Suggestion 1: We suggest the Office include information technology as a specific risk factor in its Annual Risk Assessment. We further suggest the Office include information technology audits in future Annual Audit Plans. Examples of information technology audits may include cybersecurity, systems and applications, systems development, information technology management and enterprise architecture, cloud vendor, and client server and telecommunications.
- Observation 2: Standard 8.59 – Information Systems Controls Considerations states, “The effectiveness of significant internal controls frequently depends on the effectiveness of information systems controls. Thus, when obtaining an understanding of internal control significant to the audit objectives, auditors should also determine whether it is necessary to evaluate information systems controls.”

Standard 8.63 further states, “Understanding information systems controls is important when information systems are used extensively throughout the program under audit and the fundamental business processes related to the audit objectives rely on information systems. Information systems controls consist of those internal controls that depend on information systems processing and include general controls, application controls, and user controls.”

The audit objectives of the Accounts Receivable Audit that was conducted during the peer review period were, “To determine whether the City of El Paso has effective controls, systems, and personnel to ensure that accounts receivable were properly accounted for, collected, and reported.” However, our review of the related Components and Principles of Internal Control Statement disclosed the internal control component stating, “Management should design the entity’s information system and related control activities to achieve objectives and respond to risks” was deemed “Not Applicable.”

Our review further disclosed that City departments used different information systems such as PeopleSoft and PerfectMind Recreation Management Software to process and/or record accounts receivable.

- Suggestion 2: We suggest the Office evaluate information systems controls when they are specifically included in the audit’s objectives and when information systems are used throughout the program under audit.





## Association of Local Government Auditors

We extend our thanks to you, your staff, and the other city officials we met for the hospitality and cooperation extended to us during our review.

Sincerely,

Brenda Cachuela  
CPA, CIA, CRMA, CFE  
Deputy County Auditor  
Howard County

Randy Ditty  
CISA, CICA, CPM  
Senior IT Auditor  
City of Tallahassee

Michael Martin  
CPA  
Legislative Auditor  
Howard County



# Internal Audit Office

**MAYOR**

Oscar Leeser

March 20, 2023

Brenda Cachuela  
Association of Local Government Auditors  
449 Lewis Hargett Circle, Suite 290  
Lexington, KY 40503

**CITY COUNCIL**

District 1  
Brian Kennedy

Dear Brenda,

District 2  
Alexsandra Anello

I have reviewed the Companion Letter dated March 16, 2023 for the Peer Review completed on the City of El Paso, Internal Audit Office for a period of September 1, 2019 through August 31, 2022. I offer the following Responses to Observations 1 & 2, identified in the Companion Letter.

District 3  
Cassandra Hernandez

District 4  
Joe Molinar

**Observation 1:** Effective with the 2023-2024 Annual Audit Plan, the Annual Risk Assessment will be expanded to include details on specific Information Technology Risk Factors meeting the Mission, Strategic Plan, Goals and Objectives for the City of El Paso. Also included will be risks factors associated with Cybersecurity. In speaking to the Chairman of the Financial Oversight & Audit Committee, funding will be provided to co-source Cybersecurity audit work going forward.

District 5  
Isabel Salcido

District 6  
Art Fierro

**Observation 2:** Effective immediately, I have instructed the Audit Manager to design steps to be included in our Audit Programs that address GAGAS 8.59 and 8.63. We will research both the International Standards for the Professional Practice of Internal Auditing and the Government Audit Standards for specific components to include in our Audit Programs.

District 7  
Henry Rivera

District 8  
Chris Canales

I wish to thank you and the entire Peer Review Team for an outstanding engagement. The results of the Peer Review will benefit the City of El Paso's Internal Audit Office for years to come. It was truly a professional experience. The Elected Officials you interviewed found your visit very rewarding. They were surprised on how well organized the Peer Review Process worked.

**CITY MANAGER**  
Tommy Gonzalez

Respectfully Yours,

Edmundo S. Calderon  
Chief Internal Auditor  
City of El Paso, Texas

**Edmundo S. Calderon, CIA, CGAP, CRMA – Chief Internal Auditor**  
Internal Audit Office | 218 N. Campbell | El Paso, TX 79901  
O: (915) 212-0069 | D: (915) 212-1365 | Email: [calderones@elpasotexas.gov](mailto:calderones@elpasotexas.gov)

Appendix C





**The Association of Local Government Auditors  
Awards this**

***Certificate of Compliance***

**to**

**City of El Paso  
Internal Audit Office**

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards and the *International Standards for the Professional Practice of Internal Auditing* for assurance and consulting engagements during the period September 1, 2019 through August 31, 2022.

*Corrie Stokes*

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Corrie Stokes  
ALGA Peer Review Committee Chair



# YOU DON'T NEED TO SPEAK OUT, TO SPEAK UP!

With **STOPit**, you have the power to protect yourself and others from harmful, inappropriate, or unsafe behavior.

If you ever have a concern about unethical, illegal or irresponsible activity, don't keep it to yourself. Report it!

If you are not comfortable discussing the issue with your manager or supervisor, report it anonymously through the *City of El Paso Employee Hotline*.

Online: <https://appweb.stopitsolutions.com/login>  
Access Code "ElPaso2021"

Phone: (915) 955-6383

Calls are accepted 24hrs a day/7days a week.

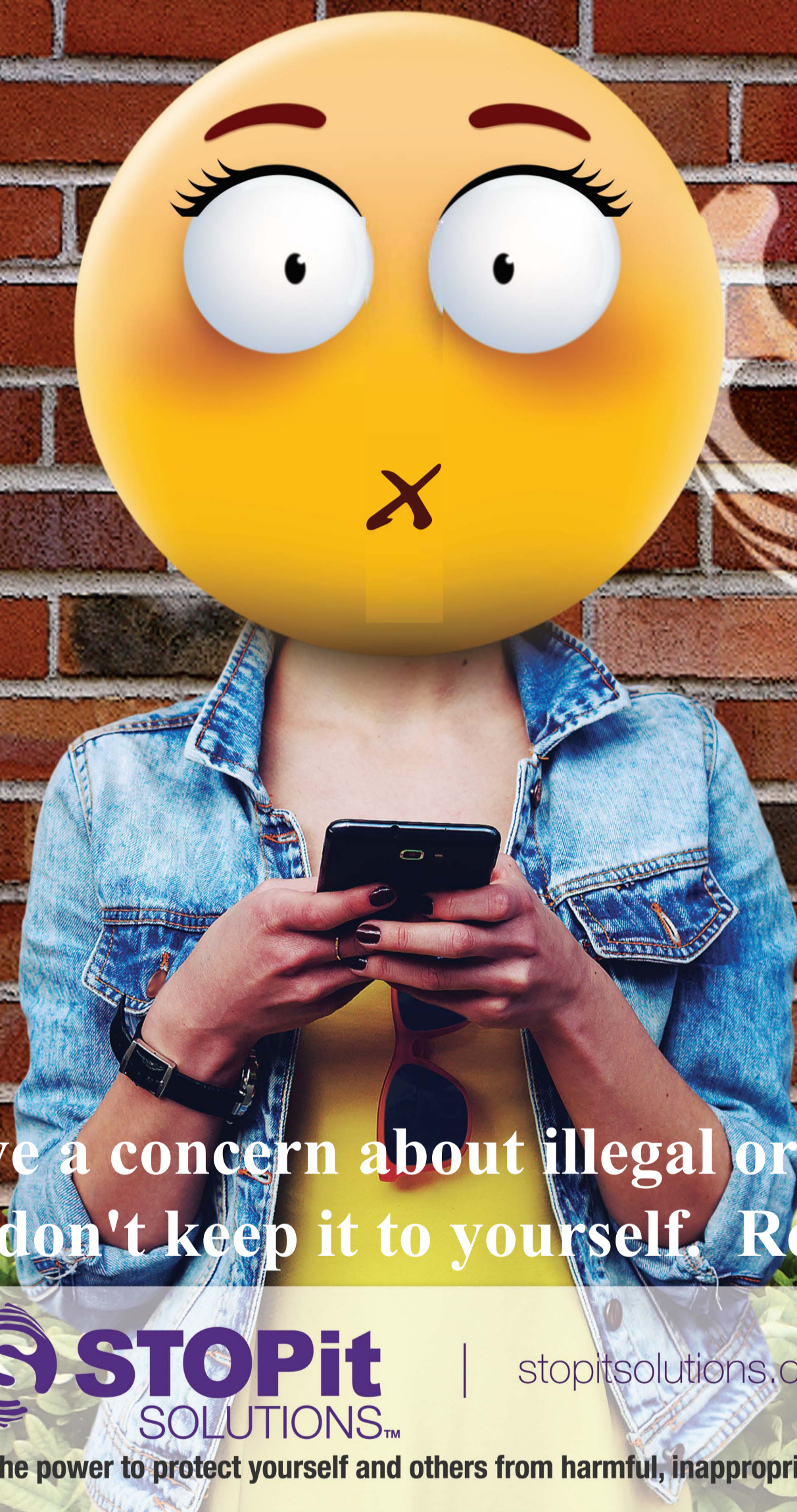
*Online Reports and Phone Calls are not recorded or traced and you may remain anonymous.*



 | [stopitsolutions.com](https://stopitsolutions.com)

# *City of El Paso Employee Hotline*

# EVERYONE HAS A VOICE THAT DESERVES TO BE HEARD



If you ever have a concern about illegal or irresponsible activity, don't keep it to yourself. Report it!



stopitsolutions.com

With STOPit, you have the power to protect yourself and others from harmful, inappropriate, or unsafe behavior.

If you are not comfortable discussing the issue with your manager or supervisor, report it anonymously through the City of El Paso Employee Hotline.

Online: <https://appweb.stopitsolutions.com/login> Access Code: "ElPaso2021"

Phone: (915) 955-6383

Appendix D

Online Reports and Phone Calls are not traced or recorded and you may remain anonymous.

**Speak up about unethical or illegal acts.**

Contact the City of El Paso Employees Hotline at

[CityEmployeeHotline@elpasotexas.gov](mailto:CityEmployeeHotline@elpasotexas.gov)



Report online:

<https://appweb.stopitsolutions.com/login>

Access Code: "ElPaso2021"

Call: (915) 955-6383

Toll free 24 hours a day, 7 days a week. Calls are not recorded or traced. You may remain anonymous.

**No guarde silencio acerca de las actividades que sean poco éticas o ilegales.**

Comuníquese con City of El Paso Employee Hotline en

[CityEmployeeHotline@elpasotexas.gov](mailto:CityEmployeeHotline@elpasotexas.gov)



Notificaciones en línea:

<https://appweb.stopitsolutions.com/login>

Código: "ElPaso2021"

Llamada: (915) 955-6383

Llamada gratuita 24 horas al día, 7 días a la semana. Las llamadas no son grabadas ni averiguadas. Usted puede permanecer anónimo.