



**Internal Audit Department  
El Paso International  
Airport Accounts Payable  
Follow-Up Audit  
A2026-03**

# Objective

To determine whether Aviation Department management implemented corrective actions for the three findings identified in the March 18, 2025 El Paso International Airport – Accounts Payable Audit Report.

\*The original audit report is posted on the City of El Paso's Internal Audit webpage.

# Scope & Methodology

The Follow-Up audit focused on the three findings from the March 18, 2025 report. Work performed included:

- Interviews with EPIA management and staff regarding Accounts Payable processes.
- Review of the *Accounts Payable Standard Operating Procedure* effective January 6, 2026. (Formally known as *Accounts Payable Procedure – Purchases*)
- Review of 27 invoices paid in March 2026.

# Finding 1

## Original Finding

Report dated March 18, 2025

Our review of the *Accounts Payable Procedure - Purchases* ( the *AP Procedure*) identified:

- It was last updated on November 6, 2008.
- An FOB system has since replaced the fuel card process.
- List of personnel authorized to approve invoices is not maintained.
- References to obsolete job titles.

# Finding 1

## Current Observations

The *Accounts Payable Standard Operating Procedure* (SOP) was updated to:

- Align procedures with current practices.
- Remove outdated fuel-related procedures.

The SOP does not include:

- A list of personnel authorized to approve invoices, however each division now submits a Signature Authorization Form identifying authorized approvers.
- Updated job titles. Instead the SOP references division names as they remain more stable and reduces the need for constant updates.

**Status: Implemented**

# Finding 2

## Original Finding (Report dated March 18, 2025)

Between November 13, 2023 to November 7, 2024, EPIA paid 52 uniform rental invoices totaling \$744.92 for a former employee who left City employment in November 2023.

## Current Observations

For the month of March 2026, EPIA paid 237 invoices totaling \$942,961.61. A sample of 27 invoices were selected for review (11.39% sample). Our review identified that all 27 invoices (100%) were properly reviewed to ensure that goods/services were received prior to granting approval/payment.

**Status: Implemented**

---

# Finding 3

## Original Finding

Report dated March 18, 2025

- Our review of 30 invoices processed between 9/1/23 and 8/31/24 identified that eleven (11) invoices were paid late.
- Out of a population of 3,054 invoices processed between September 1, 2023 to August 31, 2024, five (5) were paid twice for the same goods/services.

# Finding 3

## Current Observations

For the month of March 2026, EPIA paid 237 invoices totaling \$942,961.61. An analysis was performed to identify potential duplicate payments; **no duplicate payments were identified or paid.**

A sample of 27 invoices were selected for review with the following results:

- 26 out of 27 invoices (96.30%) were paid within 30 days of receiving the invoice or goods/services.
  - One (1) invoice was paid 35 days from the receipt of the invoice.

**Status: Implemented**

# Finding 3

## Current Observations

### Additional Observations

- 12 of the 27 invoices (44.44%) reviewed did not reflect the correct receipt date in PeopleSoft.
- Staff Entered the Monday.com upload date instead of the actual invoices receipt date.
- Internal Audit notified EPIA's management. EPIA acknowledged the issue and will communicate the correct process to staff.

# Conclusion

EPIA substantially met the audit objectives by:

- Updating the *Accounts Payable Standard Operating Procedure*.
- Verifying goods/services are received before invoice approval.
- Ensuring invoices are paid timely within 30 days of the later of receipt of invoice or goods/services.
- Preventing duplicate payments.

# Requested Action

To accept the results of the *El Paso International Airport Accounts Payable Follow-Up Audit A2026-03*.