



CITY OF EL PASO

# Internal Audit Department 3<sup>rd</sup> Quarter Update

March 1, 2025 to May 31, 2025

# Reporting Statement

According to Domain III & IV of the Global Internal Audit Standards, Principle 8 - Standard 8.1 and Principle 9 - Standard 9.4 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 Audit Plan.

We conduct audits in accordance with both Generally Accepted Government Auditing Standards and the Global Internal Audit Standards.

# Independence Statement

As required by the Global Internal Audit Standards, Standard 7.1, 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 Audit 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.

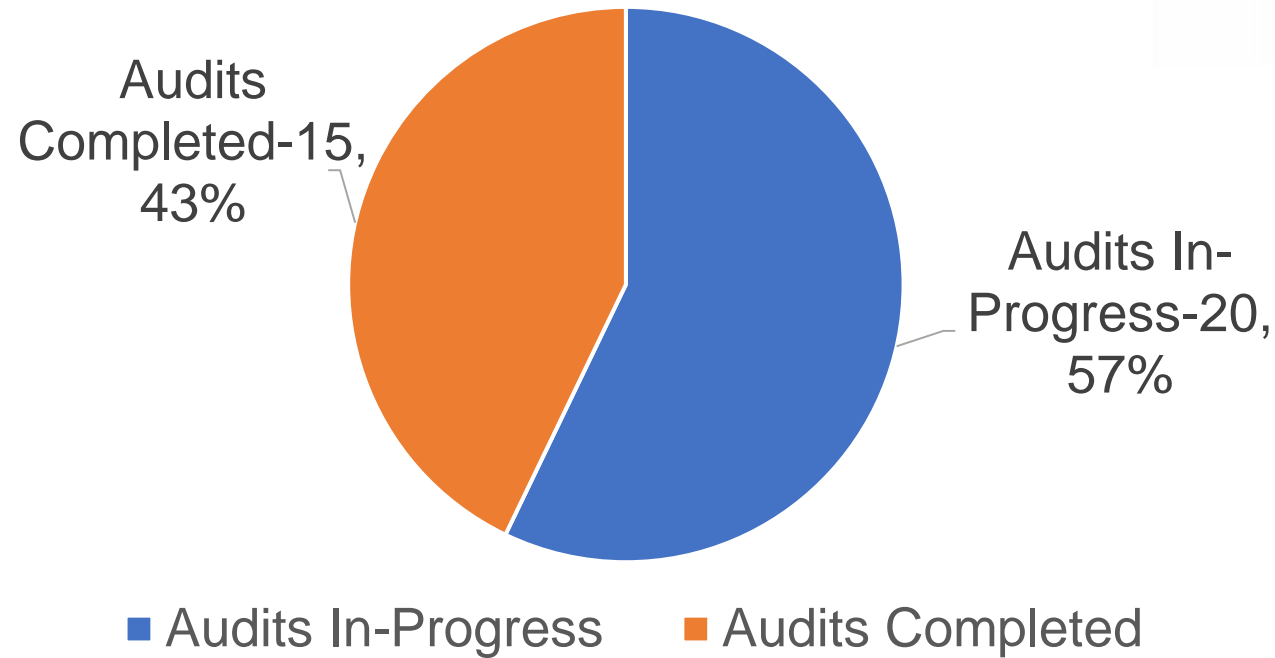
# Training Hours

As of May 31, 2025

Name	Position	CPE Hours
Edmundo Calderon	Chief Internal Auditor	42.30
Liz De La O	Deputy Chief Internal Auditor	27.30
Mike Montiel	Audit Manager	34.50
Martha Vargas	Auditor IV	39.30
Miguel Ortega	Auditor III	17.80
Sergio Carrillo	Auditor III	34.30
Esmeralda Herrera	Auditor II	42.50
Christian Castro	Auditor I	36.30
Miguel Olivas	Auditor I	32.30

# FY 2024-2025 Audit Plan Completion

September 1, 2024 to May 31, 2025





Audit Code	Audit Name	Status
P2024-01	Sun Metro Money Room – Internal Control Review	Complete
P2024-03	Dept. of Public Health – Internal Control Review	Complete
A2024-08	On-Call Services Agreement Audit	In-Progress
A2025-01	Parks and Recreation Dept. – Park Usage Permit Audit	In-Progress
A2025-02	El Paso International Airport – Accts. Payable Audit	Complete
A2025-03	Follow-Up Audit Division of Military Affairs – Travel & Accounts Payable Audit	Complete
A2025-04	Budget Transfer Audit	In-Progress
A2025-05	Code Enforcement Division Audit	In-Progress
A2025-06	Streets and Maintenance (SAM) - Permits Review Follow-Up Audit	In-Progress
A2025-07	Economic Development - 380 Agreement Monitoring Follow-Up Audit	Not Started

# 2024-2025 Audits

September 1, 2024 to May 31, 2025

Audit Code	Audit Name	Status
A2025-08	Animal Services - Westside Adoption Center Construction Audit	Not Started
A2025-09	El Paso Zoo - Financial Activity Audit	In-Progress
P2025-01	Accounts Receivable – Hotel Occupancy Tax Review	Complete
P2025-02	Vehicle Allowance & Take-Home Cars	In-Progress
P2025-03	Executive Vacation Request & Sick Leave Project (Cancelled on FOAC Mtg of 03/13/2025)	Cancelled
P2025-04	City Council & City Manager's Office - P-Card and Travel Review (Cancelled on FOAC Mtg of 03/13/2025)	Cancelled
CoSourced	Police Department – Cyber Security Audit	In-Progress
CoSourced	Hotel Occupancy Tax Audits – Round 9	In-Progress
CoSourced	Franchise Fee Audit – El Paso Water Utility	Not Started

**2024-2025**  
**Audits**  
**September 1, 2024 to**  
**May 31, 2025**

# City of El Paso – Employee Hotline

March 1, 2025 to May 31, 2025

Received 9 calls and 2 calls remained open as of May 31, 2025.

One call received during the 2<sup>nd</sup> Quarter remained open as of May 31, 2025.



# **Tax Office Refund Review Project**

**March 1, 2025 to May 31, 2025**

**Conducted 41 Tax Office Refund Reviews  
during the 3<sup>rd</sup> Quarter.**

# Q & A