



FY2025-2026 Audit Plan

Prepared by the
Internal Audit Department
September 1, 2025

OVERVIEW

In accordance with *The Institute of Internal Auditors' Global Internal Audit Standards*, Standard 9.4 – Internal Audit Plan, the Internal Audit Department has prepared a risk-based Internal Audit Plan for Fiscal Year 2025-2026. The Fiscal Year 2025-2026 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Department during the Fiscal Year. Per Standard 9.2, the Audit Plan serves as a strategy to help guide the internal audit function toward the fulfillment of the long-term objectives and success of the organization. The Audit Plan aligns with the expectations of the Financial Oversight and Audit Committee and Senior Management.

By periodically reporting the Internal Audit Department's actions to the Financial Oversight and Audit Committee (FOAC) and City Manager's Office, the Internal Audit Department helps support the City of El Paso's Strategic Plan Goals 6.6 and 6.8;

- Goal 6.6: Ensure continued financial stability and accountability through sound financial management, budgeting and reporting.
- Goal 6.8: Support transparent and inclusive government.

The process of preparing the Audit Plan included identifying those areas that are considered the most important and ensuring that activities with the greatest risk are audited. The Financial Oversight and Audit Committee will review and approve the Fiscal Year 2025-2026 Audit Plan subject to final approval by City Council. Members of the Financial Oversight and Audit Committee provided input, as did the City Manager, Deputy City Managers, City Attorney, and Department Directors, where appropriate. The Financial Oversight and Audit Committee (FOAC) is comprised of the following members:

- Dr. Josh Acevedo – Representative District 2 – FOAC Chair
- Alejandra Chavez, Representative District 1
- Deanna Maldonado-Rocha, Representative District 3
- Ivan Niño, Representative District 5
- Dionne Mack, City Manager (non-voting member)
- Vacant, Chief Internal Auditor (non-voting member)

IDENTIFICATION OF THE AUDIT UNIVERSE AND RISK ASSESSMENT

The Institute of Internal Auditors' Global Internal Audit Standards, Standard 9.4 requires that Internal Auditors develop an Audit Plan based on the assignment of risk. The Audit Universe is a subjective assessment of auditable areas within the City of El Paso. To identify the Audit Universe, we reviewed the City's Organizational Chart (as of 8/31/25), prior Audit Plans, the Annual Comprehensive Financial Report, and prior Risk Assessments. The auditable areas were broken down into ten distinct areas:

- | | |
|-------------------------------------|--------------------------------|
| 1. Mayor & City Council | 6. DCM & CFO – Robert Cortinas |
| 2. City Manager | 7. DCM – Nicole Cote |
| 3. City Attorney's Office | 8. DCM – Mario D'Agostino |
| 4. CoEP Employee's Retirement Trust | 9. DCM – Araceli Guerra |
| 5. DCM – Richard Bristol | 10. DCM – Yvette Hernandez |

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The following describes our planning process used to prepare the Fiscal Year 2025-2026 Audit Plan. The Audit Plan can be found as **Attachment 1**.

The Audit Universe for the City of El Paso was identified by separating the Operational, Administrative, and Executive Management functions within the City of El Paso. The Risk Assessment was designed to measure certain risk factors necessary for the City of El Paso to meet its Mission, Strategic Plan, and its Goals and Objectives. Our goal is to provide reasonable assurance that the concept of risk-based auditing was practiced. The risk factors used were:

- **Management Interest** – Interest by management to have an area audited due to operational or internal control concerns.
- **Budget Risk** – The risk that the City of El Paso’s annual budget will be severely affected by factors that are not planned for or anticipated.
- **Strategic Risk** – The risk that poor business decisions or improper implementation of strategic goals will reduce the City of El Paso’s ability to meet those goals.
- **Reputation Risk** – The risk that the City of El Paso’s public image will be tarnished due to improper actions on the part of officials, management, or staff.
- **Compliance Risk** – The risk that failure to comply with laws and regulations, prudent ethical standards, and contractual obligations will harm the City of El Paso.
- **High Level of Decentralization** – The risk of internal control breakdowns due to the size of large-scale departments or operations.
- **Legal Claims** – The risk of the legal claims being filed against City departments while conducting their core operations.
- **Time Last Audited** – The risk that certain high risks areas within the City of El Paso are not audited on a periodic basis.
- **Change in Management** – The risk of new management being assigned to an area identified in the Audit Universe.

The Annual Risk Assessment can be found as **Attachment 2**.

SCOPE OF AUDITS

The Institute of Internal Auditor’s Global Internal Audit Standards, Standard 9.1 addresses the scope of work as follows:

- Review the **reliability and integrity of financial and operational information** and the means used to identify, measure, classify, and report such information.
- Review the systems established to ensure **compliance** with those policies, plans, procedures, laws, and regulations that could have a significant impact on operations and reports.
- Review the means of **safeguarding assets** and as appropriate verify the existence of such assets.
- Appraise the **effectiveness and efficiency** of operations within the organization.
- Review **operations or programs** to ascertain whether results are consistent with established goals and objectives, and whether the operations or programs are being implemented or performed as intended.

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In addition, audits are completed under the guidance of the U.S. Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS). GAGAS provides a framework for conducting high quality government audits with Competence, Integrity, Objectivity, and Independence. These standards are for use by Auditors of government entities and entities that receive government awards. GAGAS contain requirements and guidance dealing with Ethics, Independence, Auditors' Professional Competence and Judgment, Quality Control, the Performance of Fieldwork, and Reporting. Audits performed under GAGAS provide information used for oversight, accountability, and improvements of government programs and operations. GAGAS contains requirements and guidance to assist Auditors in objectively acquiring and evaluating sufficient, appropriate evidence and reporting the results. When Auditors perform their work in this manner and comply with GAGAS in reporting the results, their work can lead to improved government management, better decision making and oversight, effective and efficient operations, and accountability for resources and results.

BUDGET AND STAFFING

The Available Audit Hours Budget for the Internal Audit Department was prepared in accordance with the City of El Paso's wage and hour guidelines and approved by the City Council.

For Fiscal Year 2025-2026, the Internal Audit Department (IAD) has 10 Auditor Positions approved per the Staffing Table approved by the City Council. IAD will begin the Fiscal Year staffed with 8 full-time Auditors. The Department currently has 2 vacant positions. The IAD staff currently consists of the:

- Chief Internal Auditor (vacant),
- Deputy Chief Internal Auditor,
- One Audit Manager,
- One Auditor IV,
- Two Auditor III,
- Two Auditor II, and
- Two Auditor I (one position vacant).

Staff development continues to be a strategic goal of the Internal Audit Department. Staff members have been encouraged to attend professional training opportunities offered by the:

- Institute of Internal Auditors (IIA),
- Association of Local Government Auditors (ALGA),
- Association of Government Accountants (AGA),
- Association of Certified Fraud Examiners (ACFE) and the,
- Association of Airport Internal Auditors (AAIA).

Because of the philosophy of encouraging professional development, staff members have attained professional designations and/or Master Level Degrees:

- Certified Internal Auditor (CIA) – five staff members
- Certified Government Auditing Professionals (CGAP) – four staff members
- Certified Fraud Examiners (CFE) – two staff members
- Certified Public Accountant (CPA) – one staff member
- Certified Government Financial Manager (CGFM) – one staff member
- Master Level Degrees – four staff members

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CALCULATION OF FY 2025-2026 AUDIT HOURS

The calculation of Available Audit Hours is included as **Attachments 3 & 4**. A total of 18,270 hours will be available for the Audit Year. The calculation of Available Audit Hours was divided into five categories. The five categories are:

1. Audits and Projects	12,780 Hours
2. General Administration	2,575 Hours
3. Training and CPE Hours	438 Hours
4. Holidays	840 Hours
5. Vacation and Sick Leave	1,637 Hours
Total	18,270 Hours

5 YEAR AUDIT PLAN

A schedule has been prepared to document a 5 Year Audit Plan (**Refer to Attachment 5**). This schedule will list Audits, Follow-up Audits, and Projects completed in the previous 5 Fiscal Years. The 5 Year Audit Plan will assist in future planning and scheduling of Audits, Follow-up Audits and Projects.

LIST OF SCHEDULED NEW AUDITS

A list of scheduled new Audits for Fiscal Year 2025-2026 has been prepared (**Refer to Attachment 6**). The list includes; a brief description of the area being reviewed and the risk impact/likelihood ranked by the Internal Audit Department.

Respectfully submitted:

Liz De La O, CFE, CIA, CGAP, MPA
Deputy Chief Internal Auditor
City of El Paso

Submittal Date

Approved as submitted:

Dr. Josh Acevedo
City Representative District 2
Committee Chairperson – Financial Oversight and Audit Committee
City of El Paso

Approval Date

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Alejandra Chavez
City Representative District 1
Committee Chairperson – Financial Oversight and Audit Committee
City of El Paso

Approval Date

Deanna Maldonado-Rocha
City Representative District 3
Committee Member – Financial Oversight and Audit Committee
City of El Paso

Approval Date

Ivan Niño
City Representative District 5
Committee Member – Financial Oversight and Audit Committee
City of El Paso

Approval Date

**City of El Paso
Internal Audit Department
FY2025-2026 Audit Plan
-Attachment 1-**

		Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
First Quarter (September 1, 2025 to November 30, 2026)					
(CarryFwd) Vehicle Allowance & Take-Home Cars Project (Start Date: 12/4/24; Report Date: 4/9/25)		15			
(CarryFwd) Cyber Audits: EPPD - Administration (Start Date: 9/24/24; Report Date: TBD)		50			
(CarryFwd) El Paso Zoo - Financial Activity Audit (Start Date: 4/29/25; Report Date: 8/28/25)		100			
(CarryFwd) Red Book Assessment (Start Date: 9/19/24; Report Date: TBD)		250			
(CarryFwd) Animal Services - Construction Audit (Start Date: 4/7/25; Report Date: TBD)		400			
(CarryFwd) Code Enforcement Division Audit (Start Date: 7/29/25; Report Date: TBD)		400			
Follow-Up: Accts Receivable Program - 2nd Follow-Up Audit		150			
Follow-Up: Planning & Inspections - Permit Review Audit		100			
Citywide Sales Tax Analysis - Clearview		40			
Franchise Fee Audits - EPWU (Administration)		50			
TX Sales Tax Discovery (Administration)		50			
City Employee Hotline		75			
Hotel Occupancy Tax Audits (Administration)		100			
Tax Office Refund Review Project		100			
Cyber Audits: Health Department (Administration)		200			
Financial Oversight and Audit Committee		500			
Contingency Hours		359			
Administrative Duties - Chief Internal Auditor			0		
Administrative Duties - Deputy Chief Internal Auditor			87		
Administrative Duties - Audit Manager			87		
Administrative Duties - Staff Auditors			375		
Auditor Training				100	
Vacation/Sick Leave/Holiday					572
Total for Quarter		2,939	549	100	572
		0	Audit Hrs Available for Qtr		
Second Quarter (December 1, 2025 to February 28, 2026)					
(CarryFwd) Single-Family Owner-Occupied Renovation Program Audit (Start Date: TBD; Report Date: TBD)		500			
El Paso Police Department - Overtime Audit		500			
P-Card and Travel Review Audit - City Department		250			
Follow-Up: 380 Agreement Monitoring Audit (Pending FOAC Approval)		250			
Follow-Up: On-Call Service Agreement Audit		250			
Citywide Sales Tax Analysis - Clearview		40			
Franchise Fee Audits - EPWU (Administration)		50			
TX Sales Tax Discovery (Administration)		50			
City Employee Hotline		75			
Hotel Occupancy Tax Audits (Administration)		100			
Tax Office Refund Review Project		100			
Cyber Audits: Health Department (Administration)		100			
Financial Oversight and Audit Committee		500			
Contingency Hours		494			
Administrative Duties - Chief Internal Auditor			125		
Administrative Duties - Deputy Chief Internal Auditor			87		
Administrative Duties - Audit Manager			87		
Administrative Duties - Staff Auditors			375		
Auditor Training				112	
Vacation/Sick Leave/Holiday					635
Total for Quarter		3,259	674	112	635
		0	Audit Hrs Available for Qtr		

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-Attachment 1-**

		Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
Third Quarter (March 1, 2026 to May 31, 2026)					
Accounts Payable Audit - City Department		500			
Streets and Maintenance - Facility Maintenance Audit		500			
Peer Review of the Internal Audit Department		500			
Follow-Up: Parks & Recreation - Park Usage Permit Audit		150			
Follow-Up: EPIA Accts Payable Audit		200			
City Council & City Manager's Office P-Card and Travel Review (Administration: Co-Sourcing)		45			
Citywide Sales Tax Analysis - Clearview		40			
Franchise Fee Audits - EPWU (Administration)		50			
TX Sales Tax Discovery (Administration)		50			
City Employee Hotline		75			
Hotel Occupancy Tax Audits (Administration)		100			
Tax Office Refund Review Project		100			
Cyber Audits: Health Department (Administration)		100			
Financial Oversight and Audit Committee		500			
Contingency Hours		346			
Administrative Duties - Chief Internal Auditor			125		
Administrative Duties - Deputy Chief Internal Auditor			88		
Administrative Duties - Audit Manager			88		
Administrative Duties - Staff Auditors			375		
Auditor Training				113	
Vacation/Sick Leave/Holiday					635
Total for Quarter		3,256	676	113	635
		0	Audit Hrs Available for Qtr		
Fourth Quarter (June 1, 2026 to August 31, 2026)					
El Paso International Airport - Construction Audit		500			
Parks Department - Sports Fields Audit		500			
La Nube Children's Museum Contract Audit		500			
P-Card and Travel Review Audit - City Department		250			
Citywide Sales Tax Analysis - Clearview		40			
Franchise Fee Audits EPWU (Administration)		50			
TX Sales Tax Discovery (Administration)		50			
City Employee Hotline		75			
Hotel Occupancy Tax Audits (Administration)		100			
Tax Office Refund Review Project		100			
Cyber Audits: SAM (Administration)		100			
Financial Oversight and Audit Committee		500			
Contingency Hours		563			
Administrative Duties - Chief Internal Auditor			125		
Administrative Duties - Deputy Chief Internal Auditor			88		
Administrative Duties - Audit Manager			88		
Administrative Duties - Staff Auditors			375		
Auditor Training				113	
Vacation/Sick Leave/Holiday					635
Total for Quarter		3,328	676	113	635
		0	Audit Hrs Available for Qtr		
		12,782	2,575	438	2,477

Note: Budgeted hours estimate based on 8.75 fulltime staff members.

18,272 hrs Grand Total

**City of El Paso
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Risk Assessment
-Attachment 2-**

	Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2021 to 1 for 2025	5% 1 for 2021 to 5 for 2025		100%
	1	2	3	4	5	6	7	8	9			
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total	
Mayor & City Council												
Mayor's Office	5	2	4	5	5	3	1	3	5	33	37	
Council District #1 Office	5	2	4	5	5	3	1	3	5	33	37	
Council District #2 Office	5	2	4	5	5	3	1	3	5	33	37	
Council District #3 Office	5	2	4	5	5	3	1	3	5	33	37	
Council District #4 Office	5	2	4	5	5	3	1	3	5	33	37	
Council District #5 Office	5	2	4	5	5	3	1	3	5	33	37	
Council District #7 Office	5	2	4	5	5	3	1	3	5	33	37	
Council District #6 Office	5	2	4	5	5	3	1	3	2	30	34	
Council District #8 Office	5	2	4	5	5	3	1	3	2	30	34	
City Manager												
City Manager's Office	5	4	4	5	5	3	1	5	4	36	36	
Chief Strategy Officer	1	1	3	1	2	3	1	5	5	22	22	
Strategic Communications Director	1	3	2	5	3	3	1	5	1	24	24	
City Clerk Office:	2	3	3	3	5	3	3	5	1	28	28	
Elections	3	3	3	4	5	3	1	5	1	28	28	
Strategic & Legislative Affairs	3	2	2	2	1	3	1	5	4	23	24	
Military and Veteran Affairs	5	2	5	5	5	3	1	1	1	28	28	
Climate and Sustainability Office	1	1	3	2	1	3	1	5	4	21	23	
Community Driven Innovation	3	3	5	5	1	3	1	5	1	27	27	
City Attorney's Office												
Trial	3	5	4	5	3	3	5	2	1	31	31	
Transactional	3	5	4	5	3	3	5	2	1	31	31	
Administration	3	5	4	5	3	3	5	2	1	31	31	
Ethics Commission	3	5	4	5	3	3	5	2	1	31	31	
Internal Audit Department												
Internal Audit Department	5	3	5	5	5	3	1	1	5	33	33	
CoEP Employee's Retirement Trust												
Pension Fund	5	5	5	5	5	5	2	1	1	34	34	

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Risk Assessment
-Attachment 2-**

Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2021 to 1 for 2025	5% 1 for 2021 to 5 for 2025	100%
	1	2	3	4	5	6	7	8	9		
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
Deputy City Manager - Richard Bristol											
Animal Services	5	5	5	5	5	3	3	5	5	41	41
Libraries:	-	-	-	-	-	-	-	-	-	-	-
Branches	4	3	3	3	2	1	1	5	1	23	24
Main	4	3	3	3	2	1	1	5	1	23	24
Administration - Purchasing	4	3	3	3	2	1	1	5	1	23	24
Trans Pecos System	2	3	3	2	2	1	1	5	1	20	21
Technical Services	2	3	2	2	2	1	1	5	1	19	20
Museums & Cultural Affairs:	-	-	-	-	-	-	-	-	-	-	-
El Paso Children's Museum	5	5	5	5	4	3	1	5	1	34	39
Mexican American Cultural Center	3	4	5	5	3	3	1	5	5	34	34
Cultural Affairs - Administration	3	4	3	4	3	2	1	5	1	26	28
Museum of History	3	4	3	4	3	3	1	4	1	26	26
Museum of Art	3	4	3	4	3	3	1	4	1	26	26
Museum of Archaeology	2	3	3	3	3	2	1	5	1	23	25
Oversight - Destination El Paso:	-	-	-	-	-	-	-	-	-	-	-
Convention Center	5	5	5	4	4	3	1	5	1	33	38
Plaza Theater	5	5	5	4	4	3	1	5	1	33	38
Abraham Chavez Theatre	5	5	5	4	4	3	1	5	1	33	38
McKelligon Canyon Theatre	5	5	5	4	4	3	1	5	1	33	38
Water Parks	4	5	5	5	4	3	3	2	1	32	32
Ballpark	5	5	5	4	4	2	1	5	1	32	32
Parks and Recreation Department:	-	-	-	-	-	-	-	-	-	-	-
Sports	5	5	5	5	5	2	1	5	4	37	39
Land Management	5	4	5	4	2	2	1	5	4	32	32
Administration	5	3	3	3	3	2	1	5	4	29	29
Facilities Maintenance	4	3	4	4	2	2	1	5	4	29	29
Recreation Centers	4	3	4	4	2	2	1	1	4	25	25
Public Health Department:	-	-	-	-	-	-	-	-	-	-	-
Administrative Division	5	4	4	5	5	2	3	1	4	33	37
Immunization Clinics	5	4	3	4	4	2	3	5	4	34	34
STD Clinic	3	4	3	4	4	2	3	5	4	32	32
Dental Clinic	3	4	3	4	4	2	3	5	4	32	32
TB Clinic	3	4	3	4	4	2	3	5	4	32	32
Food Program	3	4	3	4	4	2	1	5	4	30	30
211 Call Center	3	2	2	2	3	2	1	5	4	24	24
Zoo:	-	-	-	-	-	-	-	-	-	-	-
Administration	5	4	4	5	5	3	5	1	1	33	35
Facilities Maintenance	5	5	5	5	5	3	1	5	1	35	35
Animal Health	5	4	5	5	4	3	1	5	1	33	33
Animal Collections	5	4	4	5	5	3	1	5	1	33	33

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Risk Assessment
-Attachment 2-

	Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2021 to 1 for 2025	5% 1 for 2021 to 5 for 2025		100%
	1	2	3	4	5	6	7	8	9			
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total	
Deputy City Manager/Chief Financial Officer - Robert Cortinas												
Comptroller's Office:	-	-	-	-	-	-	-	-	-	-	-	-
Financial Reporting	5	5	5	5	5	4	1	5	1	36	40	
Financial/Fiscal Operations	5	5	5	5	5	4	2	2	1	34	38	
Procurement Card	5	5	4	5	4	5	1	3	1	33	38	
Hotel Occupancy Tax	5	5	5	5	5	5	3	1	1	35	38	
Franchise Fees	5	5	5	5	5	5	1	5	1	37	38	
Sales Tax	5	5	5	5	5	5	1	5	1	37	38	
Grant Accounting	4	4	4	5	5	5	2	5	1	35	36	
Systems Accounting Mgt	3	5	4	4	4	3	1	5	1	30	31	
Payroll	3	4	4	4	3	2	2	5	1	28	29	
Treasury Management	4	5	5	4	1	3	1	2	1	26	27	
Capital Asset Management	2	4	2	2	1	3	1	5	1	21	22	
City Cashiers	2	1	2	3	1	3	1	5	1	19	20	
City Auctions	2	1	2	2	1	3	1	5	1	18	19	
U-Matter Employee Recognition	2	1	1	1	2	1	1	2	1	12	13	
Economic & International Development:	-	-	-	-	-	-	-	-	-	-	-	-
380 Agreements	4	5	5	5	5	2	2	2	5	35	38	
Economic Development Activities	4	5	5	4	4	1	1	5	5	34	34	
Economic Development Admin	3	3	3	2	2	1	1	5	5	25	25	
International Bridges	-	-	-	-	-	-	-	-	-	-	-	-
Parking Meters	4	4	4	3	3	3	1	5	3	30	30	
Bridge Toll Collections	4	4	3	3	3	3	1	4	3	28	28	
Office of Management & Budget:	-	-	-	-	-	-	-	-	-	-	-	-
Annual Budget Management	3	5	5	5	3	3	1	5	5	35	35	
Non-Departmental	3	3	3	3	3	1	1	1	5	23	23	
Tax Office:	-	-	-	-	-	-	-	-	-	-	-	-
Collections + Refunds + Disbursements	4	5	5	5	4	3	3	1	1	31	35	
Administration	3	3	3	3	3	3	1	5	1	25	25	

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	Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2021 to 1 for 2025	5% 1 for 2021 to 5 for 2025		100%
	1	2	3	4	5	6	7	8	9			
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total	
Deputy City Manager - Nicole Cote												
Planning & Inspections:	-	-	-	-	-	-	-	-	-	-	-	-
Building Permits & Inspections	5	4	4	5	5	4	1	1	1	30	34	
Outside Contracts	4	4	3	3	4	2	1	5	1	27	27	
Planning	4	4	3	3	4	2	1	5	1	27	27	
One Stop Shop	3	4	4	3	4	2	1	4	1	26	26	
Public Transportation - Sun Metro:	-	-	-	-	-	-	-	-	-	-	-	-
Administration & Development:	-	-	-	-	-	-	-	-	-	-	-	-
Accounting & Admin	3	4	4	3	5	3	1	1	3	27	27	
Planning/Program Mgt	3	4	4	4	3	2	1	1	3	25	25	
Community Relations	3	4	4	3	3	2	1	1	3	24	24	
Operations & Maintenance:	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance	5	4	5	5	5	2	5	1	3	35	35	
Lift (Paratransit) Services	3	4	4	5	5	3	2	1	3	30	30	
Transit Operations	3	4	4	4	4	3	1	1	3	27	27	
Street Car Operations	3	4	4	4	4	1	1	1	3	25	25	
Purchasing & Strategic Sourcing Dept.:	-	-	-	-	-	-	-	-	-	-	-	-
Administration & Purchasing	5	5	5	5	5	5	1	4	5	40	40	
Software Systems	4	4	3	4	4	3	1	5	5	33	33	
Information Services	3	2	3	3	4	3	1	5	5	29	29	
Records Management	3	2	2	3	3	2	1	5	5	26	26	
E-Commerce	4	1	1	3	2	2	1	5	5	24	24	
Real Estate Division	3	5	5	5	5	2	3	4	2	34	38	
Urban Planning & Design Division	1	1	5	5	5	2	1	5	1	26	26	

**City of El Paso
Internal Audit Department
FY2025-2026 Audit Plan
Risk Assessment
-Attachment 2-**

	Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2021 to 1 for 2025	5% 1 for 2021 to 5 for 2025		100%
	1	2	3	4	5	6	7	8	9			
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total	
Deputy City Manager - Mario D'Agostino												
Code Enforcement Department	5	3	5	5	5	4	1	1	5	34	39	
Fire Department:	-	-	-	-	-	-	-	-	-	-	-	
Payroll & Overtime	4	4	4	3	5	4	1	5	2	32	34	
Emergency Operations Response	3	5	4	5	4	4	1	4	2	32	32	
Administrative Division	3	3	4	4	4	1	1	2	2	24	27	
Communication Division	3	3	4	4	4	1	1	5	2	27	27	
Fire Medical Research Division	3	3	4	4	4	1	1	5	2	27	27	
Aircraft Rescue Division	3	3	4	4	4	1	1	5	2	27	27	
Health & Safety Division	3	3	3	4	4	1	1	4	2	25	25	
Logistics Division	3	3	3	3	4	1	1	5	2	25	25	
Fire Prevention Division	3	3	3	3	4	1	1	5	2	25	25	
Professional Development Training	3	3	3	3	4	1	1	5	2	25	25	
Operations Research Program	3	3	2	3	4	1	1	5	2	24	24	
Planning & Development Division	2	3	3	3	4	1	1	5	2	24	24	
Special Operations Division	3	3	2	3	4	1	1	5	2	24	24	
Fire Chief Office	2	3	2	2	1	1	1	1	2	15	15	
Office of Emergency Management	2	3	3	4	4	2	1	5	2	26	28	
911/311 Communications	2	3	4	4	4	1	1	5	2	26	28	
Municipal Court:	5	3	3	3	3	3	2	3	5	30	30	
Police Department:	-	-	-	-	-	-	-	-	-	-	-	
Chief of Police Office:	2	2	2	3	3	1	1	5	4	23	23	
Police HR	2	2	2	2	2	1	1	5	4	21	21	
Internal Affairs Division	2	2	2	2	2	1	1	5	4	21	21	
Director of Public Affairs	2	2	1	1	1	1	1	5	4	18	18	
Administrative Services Bureau:	-	-	-	-	-	-	-	-	-	-	-	
Property & Evidence Program	2	3	4	3	3	2	1	5	4	27	30	
Vehicle Storage Facility	2	2	4	3	3	2	3	3	4	26	28	
Finance Program:	-	-	-	-	-	-	-	-	-	-	-	
Payroll & Overtime	4	4	4	5	5	4	1	5	4	36	38	
Grants	3	4	4	5	5	4	1	5	4	35	37	
Fleet Management	2	3	3	3	2	2	1	5	4	25	25	
Facility Mgmt	2	3	3	3	2	2	1	5	4	25	25	
Records	1	2	3	3	4	1	1	5	4	24	24	
Uniform Police Services Bureau 1:	-	-	-	-	-	-	-	-	-	-	-	
Patrol Program 1	3	3	3	3	3	2	3	5	4	29	31	
Community Services Program	3	3	3	3	3	2	1	5	4	27	27	
Traffic/DWI Program	3	3	3	3	3	2	1	5	4	27	27	
Downtown Police Services	3	3	3	3	3	2	1	5	4	27	27	
Uniform Police Services Bureau 2:	-	-	-	-	-	-	-	-	-	-	-	
Patrol Program 2	3	3	3	3	3	2	3	5	4	29	31	
Training Program	3	3	3	3	3	2	1	5	4	27	27	
Specialized Incident Teams	3	3	3	3	3	2	1	5	4	27	27	
Investigations Bureau:	-	-	-	-	-	-	-	-	-	-	-	
El Paso Fusion Center	3	5	5	5	5	2	1	5	4	35	38	
Investigation Services Program	3	3	3	3	3	2	1	5	4	27	27	

**City of El Paso
Internal Audit Department
FY2025-2026 Audit Plan
Risk Assessment
-Attachment 2-**

Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2021 to 1 for 2025	5% 1 for 2021 to 5 for 2025	100%
	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt		
Deputy City Manager - Araceli Guerra											
Community & Human Development:	-	-	-	-	-	-	-	-	-	-	-
Housing	5	4	4	5	5	4	1	5	5	38	41
Grant Administration	5	4	4	5	5	4	3	5	5	40	40
Neighborhood Redevelopment	4	3	4	4	5	3	1	5	5	34	34
Public Services	2	3	3	3	3	2	1	5	5	27	27
Environmental Services:	-	-	-	-	-	-	-	-	-	-	-
Administration - Purchasing	2	3	3	2	3	2	1	5	3	24	27
Recycling Program	2	3	3	2	3	3	1	5	3	25	25
Landfill Division	2	3	3	2	4	2	1	5	3	25	25
Collections Division	2	3	3	2	3	2	1	5	3	24	24
Training & Public Programs Division	2	3	2	2	3	2	1	5	3	23	23
Human Resources	-	-	-	-	-	-	-	-	-	-	-
Recruitment/Hiring/Termination	4	4	5	4	5	1	2	4	1	30	33
EEOC & FMLA Compliance	2	3	4	3	5	3	3	5	1	29	29
Payroll Process	2	3	4	3	5	1	1	5	1	27	27
Insurance & Benefits	3	3	3	4	4	3	3	1	5	27	27
HR Information System	3	3	4	3	5	1	1	5	1	26	26
Tuition Assistance Pay	3	3	4	3	3	3	1	5	1	26	26
Employee Records	2	3	3	3	5	1	2	5	1	25	25
Wellness Programs	2	2	3	3	2	1	1	5	5	24	24
Civil Service Commission	2	3	3	3	4	1	2	3	1	22	22
Training	2	3	3	3	3	1	1	5	1	22	22
Administration	2	3	3	3	4	1	1	1	1	19	19
Risk Management:	-	-	-	-	-	-	-	-	-	-	-
Insurance - City Assets	3	4	4	3	3	3	3	5	5	33	33
Safety Inspectors	3	3	2	2	4	1	1	5	5	26	26
Information Technology:	-	-	-	-	-	-	-	-	-	-	-
Public Safety Technology	4	4	4	5	5	4	1	5	5	37	37
Wireless Telecom Contract	4	4	4	4	4	5	1	5	5	36	36
Licensing	4	4	4	4	5	2	1	5	5	34	35
Cloud Vendors	4	4	4	4	3	5	1	5	5	35	35
Systems and Applications	4	4	4	4	3	3	1	5	5	33	33
IT Management & Enterprise Architecture	4	4	4	4	3	3	1	5	5	33	33
Client Server & Telecommunications	4	4	4	4	3	3	1	5	5	33	33
Systems Development	1	1	3	3	1	1	1	5	5	21	21
Geographic Information Systems	1	1	1	2	2	2	1	5	5	20	20
Mailroom	1	1	1	1	1	1	1	5	5	17	17
Information Security Assurance:	-	-	-	-	-	-	-	-	-	-	-
Cybersecurity	-	-	-	-	-	-	-	-	-	-	-
Governance	4	5	5	5	5	5	1	1	5	36	38
Risk Management	4	5	5	5	5	5	1	1	5	36	38
Controls	4	5	5	5	5	5	1	1	5	36	38

**City of El Paso
Internal Audit Department
FY2025-2026 Audit Plan
Risk Assessment
-Attachment 2-**

	Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2021 to 1 for 2025	5% 1 for 2021 to 5 for 2025		100%
	1	2	3	4	5	6	7	8	9			
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total	
Deputy City Manager/City Engineer - Yvette Hernandez												
Aviation:	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects	5	4	4	4	5	3	1	5	5	36	39	
Revenue Income Streams	5	5	4	4	5	3	1	5	5	37	37	
Operations & Security	3	4	4	4	5	3	1	5	5	34	34	
Administration	3	3	3	3	5	3	1	1	5	27	29	
Foreign Trade Zone No. 68	1	2	3	2	5	2	1	5	5	26	28	
Development	1	2	2	2	4	2	1	5	5	24	24	
Capital Improvement Department:	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects	5	5	5	5	5	3	1	1	5	35	38	
CID Grant Funded Programs	3	4	4	5	5	3	1	5	3	33	33	
Streets and Maintenance:	-	-	-	-	-	-	-	-	-	-	-	-
Streets:	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Engineering	5	5	5	5	5	4	1	5	5	40	40	
Street Construction	2	4	4	4	5	3	1	5	5	33	33	
Administration	3	4	4	4	3	4	1	3	5	31	31	
Pavement Maintenance System	2	4	4	4	4	2	1	1	5	27	27	
Anti Graffiti Program	2	2	1	1	2	2	1	5	5	21	21	
Maintenance (Facilities & Fleet):	-	-	-	-	-	-	-	-	-	-	-	-
Building Maintenance	5	5	5	5	4	3	1	5	5	38	38	
Fleet Service	2	4	4	3	4	4	1	5	5	32	34	
Street Light Maintenance	4	4	4	4	4	2	1	5	5	33	33	

**City of El Paso
Internal Audit Department
FY2025-2026 Audit Plan
Available Audit Hours
-Attachment 3-**

	Chief Internal Auditor ¹		Deputy CIA ¹		Audit Manager ¹		6 Staff Members ²		Total	
	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent
Audit and Project Work	964	61.6%	1,372	65.7%	1,372	65.7%	9,072	72.4%	12,780	70.0%
General Administration ³	375	23.9%	350	16.8%	350	16.8%	1,500	12.0%	2,575	14.1%
Training & CPE ⁴	38	2.4%	50	2.4%	50	2.4%	300	2.4%	438	2.4%
Holidays ⁵	72	4.6%	96	4.6%	96	4.6%	576	4.6%	840	4.6%
Vacation & Sick Leave ⁶	117	7.5%	220	10.5%	220	10.5%	1,080	8.6%	1,637	9.0%
	<u>1,566</u>	100.0%	<u>2,088</u>	100.0%	<u>2,088</u>	100.0%	<u>12,528</u>	100.0%	<u>18,270</u>	100.0%

1-CIA, Deputy CIA, & A/M are each budgeted at 2,088 hours x 2.75 positions =

5,742

2-Staff Members are each budgeted at 2,088 hours x 6 positions =

12,528

TOTAL HOURS 18,270 for 8.75 fulltime staff members *

* - As of 08/31/2025, the Internal Audit Department has 2 vacancies - a CIA position & an Auditor I position.

- The hours for the vacant CIA position have been accounted for as 0.75 in the above calculations. The position is not planned to be filled during the 1st Qtr of the Fiscal Year (0.25). The position should be filled for the remaining 3/4s of the Fiscal Year (0.75).

- The hours for the vacant Auditor I position have not been accounted for in the above calculations.

3-Admin Hours are allocated at: (500hrs - CIA), (350hrs - Deputy CIA and A/M), (250hrs - Auditors) per Fiscal Year.

4-Training is allocated at 50 hours for Certified Staff & Non-Certified Staff Members.

5-Holidays include 96hrs of Observed Holidays including the Birthday Holiday.

6-Vacation is allocated at max. hours earned per FY. Sick Leave is allocated at 50% hours earned per FY.

Leave Entitlement per Staff Member w/less than 5 years (3.75 staff)		
	Days	Hours
Vacation	12	96
Sick leave	15	120
Holidays	12	96
Totals	<u>39</u>	<u>312</u>

Leave Entitlement per Staff Member w/5 to 14 years (2 staff)		
	Days	Hours
Vacation	17	136
Sick leave	15	120
Holidays	12	96
Totals	<u>44</u>	<u>352</u>

Leave Entitlement per Staff Member w/15+ years (3 staff)		
	Days	Hours
Vacation	20	160
Sick leave	15	120
Holidays	12	96
Totals	<u>47</u>	<u>376</u>

Calculations based on 8-hour days. As of 08/31/2025.

City of El Paso
Internal Audit Department
FY2025-2026 Audit Plan
Calculation of Available Audit Hours
-Attachment 4-

Workdays									
1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Hrs/ Employee	
September	21 Days	December	22 Days	March	21 Days	June	21 Days		
October	23 Days	January	20 Days	April	22 Days	July	22 Days		
November	17 Days	February	20 Days	May	20 Days	August	20 Days		
Total Qtr. 61 Days		Total Qtr. 62 Days		Total Qtr. 63 Days		Total Qtr. 63 Days		1,992 Hrs.	
61 Workdays x 8 Hrs.= 488 Hrs.		62 Workdays x 8 Hrs.= 496 Hrs.		63 Workdays x 8 Hrs.= 504 Hrs.		62 Workdays x 8 Hrs.= 504 Hrs.			

Holidays									
1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Holiday Hrs/ Emp	
September	1 Day	December	1 Day	March	1 Days	June	1 Days	12 Days	
October	0 Days	January	2 Days	April	0 Days	July	1 Day		
November	3 Days	February	0 Days	May	1 Day	August	1 Days		
Total Qtr. 4 Days		Total Qtr. 3 Days		Total Qtr. 2 Day		Total Qtr. 3 Day			
4 Holidays x 8Hrs = 32 Hrs		3 Holidays x 8Hrs = 24 Hrs		2 Holidays x 8Hrs = 16 Hrs		2 Holidays x 8Hrs = 16 Hrs			
						*Birthday Holiday = 8 Hrs			
								96 Hrs	
Work + Holiday Hrs 520 Hrs		Work + Holiday Hrs 520 Hrs		Work + Holiday Hrs 520 Hrs		Work + Holiday Hrs 528 Hrs		TOTAL 2,088 Hrs	

261 Days available per Fiscal Year.
2,088 Hours available per staff member.

* Calculations based on 8-hour workdays.

Observed Holidays:

- | | |
|--------------------------------|---|
| 1 - New Year's Day | 7 - Labor Day |
| 2 - Martin Luther King Holiday | 8 - Veteran's Day |
| 3 - Cesar Chavez Day | 9 - Thanksgiving Day |
| 4 - Memorial Day | 10 - Day After Thanksgiving |
| 5 - Juneteenth | 11 - Christmas Day |
| 6 - Independence Day | 12 - Employee's Birthday (reflected in the month of August) |

Source: Observed Holidays list obtained from CoEP Employee Handbook dated March 2025.

**City of El Paso
Internal Audit Department
FY2025-2026 Audit Plan
5 Year Audit Plan**

Auditable Areas	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	#
Mayor & City Council	P	P	P	-	-	3
City Manager	-	-	-	-	-	-
City Attorney Office	A+F+P+P	P	P+P	P+P	-	9
Internal Audit Department	-	-	A+P+P	-	-	3
CoEP Employees Retirement Trust	-	P	-	-	P	2
Chief Strategy Officer	-	-	-	-	-	-
Strategic Communications	-	-	-	-	-	-
Communications Office	-	-	-	-	-	-
City Clerk Office	-	-	-	-	-	-
Strategic & Legislative Affairs	-	-	-	-	-	-
Climate and Sustainability Office	-	-	-	-	-	-
Military and Veteran Affairs	-	-	-	A	F	2
Metropolitan Planning Org	-	-	-	-	-	-
PSB Coordination	-	-	-	-	-	-
Regional Mobility Authority	-	-	-	-	-	-
Oversight: Utility Franchise	-	A	-	-	A	2
Community Driven Innovation	-	-	-	-	-	-
DCM - Richard Bristol	-	-	-	-	-	-
Animal Services	-	-	-	-	-	-
Libraries	-	-	-	-	-	-
Museums & Cultural Affairs	A	A+A+P	F	-	-	5
Destination El Paso	-	A	-	F	-	2
Parks & Recreation	A	F	-	-	A	3
Public Health	-	-	-	-	P	1
Zoo & Botanical Gardens	P	-	-	A	A	3
DCM/Chief Financial Officer - Robert Cortinas	-	-	-	-	-	-
Comptroller's Office	A+P+P	A+P	A+A	F+A+P+A	A+P	13
Economic & International Development	F	-	-	A	-	2
International Bridges	-	P	-	-	-	1
Office of Management & Budget	-	-	P	-	A	2
Tax Office	P+P+P+P	P+P+P+P	P+P+P+P+P	P+P+P+P	P+P+P+P	21
DCM - Nicole Cote	-	-	-	-	-	-
Planning and Inspections	-	P	-	-	A	2
Public Transportation (Mass Transit)	P	F+A	F	A+P	-	6
Purchasing and Strategic Sourcing	-	-	P	-	-	1
Real Estate Division	-	-	-	-	-	-
Urban Planning & Design Division	-	-	-	-	-	-
DCM - Mario D'Agostino	-	-	-	-	-	-
Code Enforcement	-	-	-	-	-	-
Fire Department	P	P	F	F	-	4
Office of Emergency Management	-	-	-	-	-	-
911/311 Communications	-	-	-	-	-	-
Municipal Court	-	-	P	-	-	1
Police Department	-	-	F	-	-	1
DCM - Araceli Guerra	-	-	-	-	-	-
Community & Human Development	P	-	-	-	-	1
Environmental Services	-	-	-	-	-	-
Human Resources	P	A	A+P	F+P	P	7
Information Technology	P	-	-	A	-	2
Information Security Assurance	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-
DCM/City Engineer - Yvette Hernandez	-	-	-	-	-	-
Aviation	-	-	-	-	A	1
Capital Improvement	-	P	F	-	A	3
CID Grant Funded Programs	-	-	-	-	-	-
Streets & Maintenance	A+A	F+F	A+P	F+P+P+P	F	11

Note: Reflects Organizational Chart structure as of 08/31/2025

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Legend:

A = Audit completed during Fiscal Year
F = Follow-Up Audit completed during Fiscal Year
P = Project completed during Fiscal Year

Number of Audits/Projects Completed by Fiscal Year				
2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Audits - 6	Audits - 7	Audits - 5	Audits - 7	Audits - 8
Follow-Up- 2	Follow-Up- 4	Follow-Up- 5	Follow-Up- 5	Follow-Up- 2
Projects- 15	Projects- 13	Projects- 15	Projects- 12	Projects- 8
23	24	25	24	18

City of El Paso
Internal Audit Department
FY2025-2026 Audit Plan
Listing of Possible Audit Areas (Short Risk List) for FY 2025-2026
- Attachment 6 -

No	Department/Risk Areas	Strategic Plan Reference **	Ranking: Impact & Likelihood (H/M/L)
1	Accounts Payable Audit – City Department Determine if Accounts Payable transactions are processed in accordance with City Policies and applicable agreements.	Goal 1-8	H/H
2	El Paso Police Department - Overtime Determine if Police Department Overtime is managed appropriately, accurately recorded, and authorized.	Goal 2	H/H
3	Streets and Maintenance – Facility Maintenance Audit Determine if facilities maintenance is operating effectively and managed efficiently including budget, work orders, inventory, and purchases. To include a review of: <ul style="list-style-type: none"> • How department handles budget for deferred maintenance. • Plan(s) to maintain City Buildings on a regular basis. 	Goal 7	H/H
4	P-Card & Travel Reviews – Various Departments Determine if P-Card Purchases are in compliance with City Policies for P-Cards, Food & Beverage and Travel.	Goal 1-8	H/H
5	La Nube Children's Museum Contract Review if museum is meeting its performance and contractual obligations.	Goal 4	H/H
6	Sports Fields Audit <ul style="list-style-type: none"> • Conduct an analysis of parking capacity for sport league demand. • Conduct an analysis of field maintenance to include maintenance governed by Memorandum of Understanding Agreements. • Determine if rental fees charged are in accordance with City Policies and in compliance with Schedule C. 	Goal 4	H/M
7	380 Agreement Monitoring Audit <ul style="list-style-type: none"> • Follow up on the finding recommendations contained in the Economic Development – 380 Agreement Monitoring Audit Report dated April 17, 2024? • Conduct a new audit of the program? • Dependent on FOAC decision. 	Goal 1	H/M
8	El Paso International Airport – Construction Projects <ul style="list-style-type: none"> • Determine if Airport Construction Projects are properly executed in accordance with City Policies. • Specific construction project(s) to be determined. 	Goal 1	H/M
	*As of August 31, 2025		

**City of El Paso
Internal Audit Department
FY2025-2026 Audit Plan
Listing of Possible Audit Areas (Short Risk List) for FY 2025-2026
- Attachment 6 -**

****Notes:**

El Paso 2024 Strategic Plan:

Goal 1: Stabilize and expand El Paso's tax base

Goal 2: Set the standard for a safe and secure City

Goal 3: Promote the visual image of El Paso

Goal 4: Enhance El Paso's quality of life through recreational, cultural and educational environments

Goal 5: Promote transparent and consistent communication amongst all members of the community

Goal 6: Set the standard for sound governance and fiscal management

Goal 7: Enhance and sustain El Paso's infrastructure network

Goal 8: Nurture and promote a healthy, sustainable community

The Fiscal Year 2025-2026 Annual Audit Plan had the capacity for eight (8) engagements.