



AGENDA FOR THE FINANCIAL OVERSIGHT AND AUDIT COMMITTEE

May 21, 2026
COUNCIL CHAMBERS, CITY HALL, 300 N. CAMPBELL - FIRST FLOOR
12:30 PM

Notice is hereby given that a meeting of the Financial Oversight and Audit Committee (FOAC) will be conducted on the above date and time.

Members of the public may view the meeting via the following means:

Via the City's website. <http://www.elpasotexas.gov/videos>
Via television on City15,
YouTube: <https://www.youtube.com/user/cityofelpasotx/videos>

In compliance with the requirement that the City provide two-way communication for members of the public, members of the public may communicate with the Financial Oversight and Audit Committee during public comment, and regarding agenda items by calling the following number:

1-915-213-4096 or Toll Free Number: 1-833-664-9267

At the prompt please enter the corresponding Conference ID: 290-623-980#

If you wish to sign up to speak please contact Miguel Montiel at MontielMA@elpasotexas.gov no later than two (2) hours prior to the meeting date and time. Please provide your name, phone number, email address and the agenda item(s) you wish to speak on.

A quorum of the Financial Oversight and Audit Committee must be present and participate in the meeting.

ROLL CALL

PLEDGE OF ALLEGIANCE

AGENDA

1. Approval of Minutes for the Financial Oversight and Audit Committee meeting of April 9, 2026. [Internal Audit, Elizabeth De La O, (915) 212-1371] [BC-1950](#)
2. Introduction of new Chief Internal Auditor. [Internal Audit, Adrian Serrano, (915) 212-1365] [BC-2044](#)
3. Discussion and Action on the results of the Code Enforcement Division Audit A2025-05. [Internal Audit, Miguel Montiel, (915) 212-1367] [BC-1953](#)
4. Discussion and Action on the results of the Sun Metro - Accounts Payable Audit A2026-09. [Internal Audit, Christian Castro, (915) 212-1373] [BC-1954](#)
5. Discussion and Action on the results of Round 10 of the Hotel Occupancy Tax Audit. [Internal Audit, Miguel Ortega, (915) 212-1370] [BC-2045](#)
6. Discussion on the Status of Certificates of Obligation and General Obligation Bonds. [City Manager's Office, Yvette Hernandez, (915) 212-1783] [BC-2046](#)
7. Discussion and Action on Community Benefit Leases. [City Manager's Office, Nicole Cote, (915) 212-1082] [BC-1951](#)

CLOSED MEETING

The Financial Oversight and Audit Committee of the City of El Paso may retire into CLOSED MEETING pursuant to Section 3.5A of the El Paso City Charter and the Texas Government Code, Chapter 551, Subchapter D, to discuss any of the following: (The items listed below are matters of the sort routinely discussed in Closed Meeting, but the Financial Oversight and Audit Committee of the City of El Paso may move to Closed Meeting any of the items on this agenda, consistent with the terms of the Open Meetings Act.) The Financial Oversight and Audit Committee will return to open session to take any final action and may also, at any time during the meeting, bring forward any of the following items for public discussion, as appropriate.

Section 551.071 CONSULTATION WITH ATTORNEY

Section 551.072 DELIBERATION REGARDING REAL PROPERTY

Section 551.073 DELIBERATION REGARDING PROSPECTIVE GIFTS

Section 551.074 PERSONNEL MATTERS

Section 551.076 DELIBERATION REGARDING SECURITY DEVICES

Section 551.087 DELIBERATION REGARDING ECONOMIC DEVELOPMENT NEGOTIATIONS

Section 551.089 DELIBERATION REGARDING SECURITY DEVICES OR SECURITY AUDITS;
CLOSED MEETING

ADJOURN

NOTICE TO THE PUBLIC

This is a meeting of the Financial Oversight and Audit Committee of the El Paso City Council. The committee ordinarily consists of 4 Council members for purposes of establishing a quorum and the voting membership on the committee. However, any other member of the City Council may, on an ad hoc basis, join the meeting and participate in the discussions.

Sign language interpreters will be provided for this meeting upon request. Requests must be made to Miguel Montiel at MontielMA@elpasotexas.gov a minimum of 48 hours prior to the date and time of this hearing.

If you need Spanish Translation Services, please email MontielMA@elpasotexas.gov at least 48 hours in advance of the meeting.

Posted this 14th day of May, 2026 at 4:12 p.m., at City Hall, 300 N. Campbell Street by Sergio Carrillo.



El Paso, TX

300 N. Campbell
El Paso, TX

Legislation Text

File #: BC-1950, Version: 1

**CITY OF EL PASO, TEXAS
LEGISTAR AGENDA ITEM SUMMARY FORM**

AGENDA LANGUAGE:

This is the language that will be posted to the agenda. Please use ARIAL 11 Font.

Approval of Minutes for the Financial Oversight and Audit Committee meeting of April 9, 2026. [Internal Audit, Elizabeth De La O, (915) 212-1371]



FINANCIAL OVERSIGHT AND AUDIT COMMITTEE MINUTES
April 9, 2026
COUNCIL CHAMBERS, CITY HALL
12:30 PM

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The Financial and Oversight and Audit Committee Members of the City of El Paso met at the above place and date. Meeting was called to order at 12:31 p.m. Committee Chair Alejandra Chávez was present and presiding and the following Committee Members answered roll call Alejandra Chávez, Chris Canales, Deanna Maldonado-Rocha, Ivan Niño (joined remotely), Elizabeth De La O – Deputy Chief Internal Auditor, and Robert Cortinas – Deputy City Manager/Chief Finance Officer (in place Dionne Mack – City Manager).
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PLEDGE OF ALLEGIANCE

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AGENDA
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1. Approval of Minutes for the Financial Oversight and Audit Committee meeting of March 12, 2026.

Motion made by Committee Member Rocha, seconded by Committee Member Canales, and carried to **APPROVE** the Minutes for the Financial Oversight and Audit Committee meeting of March 12, 2026.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño
NAYS: None
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2. Discussion and Action on External Audit Results for Fiscal Year 2025.

Ms. Margarita Marin – Deputy CFO/Comptroller, and Ms. Rachel Ormsby – Forvis Mazars Audit Partner, delivered a PowerPoint presentation.

The following members of the FOAC commented:

- Ms. Alejandra Chávez, Committee Chair.
- Mr. Chris Canales, Committee Member.
- Ms. Deanna Maldonado-Rocha, Committee Member.
- Mr. Ivan Niño, Committee Member.
- Mr. Robert Cortinas, Deputy City Manager/CFO

Motion made by Committee Member Maldonado-Rocha, seconded by Committee Member Canales, and carried to **APPROVE** the External Audit Results for Fiscal Year 2025.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño
NAYS: None

3. Status of Certificates of Obligation and General Obligation Bonds.

FOAC Chairwoman Chávez proposed the postponement of this item.

Motion made by Committee Member Canales, seconded by Committee Member Maldonado-Rocha, and unanimously carried to **POSTPONE** the Status of Certificates of Obligation and General Obligation Bonds to the next scheduled FOAC meeting.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño
NAYS: None

4. Discussion and Action on the El Paso Police Department – Cybersecurity Assessment.

Motion made by Committee Member Maldonado-Rocha, seconded by Committee Member Canales, and unanimously carried to **RETIRE** into Closed Meeting at 1:14 p.m. pursuant to Section 3.5A of the El Paso City Charter and the Texas Government Code, Sections 551.071 – 551.089.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño
NAYS: None

Motion made by Committee Member Maldonado-Rocha, seconded by Committee Member Canales, and unanimously carried to **RECONVENE** the meeting at 1:42 p.m.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño
NAYS: None

Motion made by Committee Member Canales, seconded by Committee Member Maldonado-Rocha, and carried to **ACCEPT** the results of the El Paso Police Department – Cybersecurity Assessment and send to City Council for action.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha
NAYS: None
ABSTAIN: Committee Member Niño

ADJOURN

Motion made by Committee Member Canales, seconded by Committee Member Maldonado-Rocha and unanimously carried to **ADJOURN** the meeting at 1:43 p.m.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño

NAYS: None

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APPROVED AS TO CONTENT:

Alejandra Chávez – Committee Chair,
Financial Oversight and Audit Committee

Elizabeth De La O – Deputy Chief Internal Auditor,
Internal Audit Department



El Paso, TX

300 N. Campbell
El Paso, TX

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File #: BC-2044, **Version:** 1

**CITY OF EL PASO, TEXAS
LEGISTAR AGENDA ITEM SUMMARY FORM**

AGENDA LANGUAGE:

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Introduction of new Chief Internal Auditor. [Internal Audit, Adrian Serrano, (915) 212-1365]

There is no Backup for this Agenda Item



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300 N. Campbell
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Legislation Text

File #: BC-1953, **Version:** 1

**CITY OF EL PASO, TEXAS
LEGISTAR AGENDA ITEM SUMMARY FORM**

AGENDA LANGUAGE:

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Discussion and Action on the results of the Code Enforcement Division Audit A2025-05. [Internal Audit, Miguel Montiel, (915) 212-1367]



Internal Audit Department Code Enforcement Division Audit A2025-05

Objectives

The objective of this audit was to perform an assessment of enforcement efforts for nuisance cases. To accomplish this, we:

- Identified and reviewed the top five (5) types of violations and associated data.
- Reviewed if established enforcement processes are in accordance with City Ordinances.
- Evaluated whether imposed penalties are in accordance with established fees and/or fines.
- Identified and documented education and outreach efforts.
- Evaluated budget for staffing levels of the Code Enforcement Department.

Scope

The audit scope covered activity from January 1, 2024, through December 31, 2025, and included:

- Reviewing City of El Paso policies and procedures
- Interviewing Code Enforcement management and staff
- Examining case files and court dispositions for the following top five violations:
 - Brush
 - Illegal Dumping
 - Junked Vehicle
 - Illegal Parking
 - Sidewalk Obstructions

Finding 1

A review of eight (8) manuals identified the following:

- Eight (8) Manuals reflect the El Paso Police (EPPD) name instead of Code Enforcement letterhead.
- Two (2) Manuals do not have an effective date. The remaining six (6) Manuals include effective dates ranging from 2017 to 2023.
- The listed Manuals do not outline specific procedures followed by Code Enforcement regarding Illegal Parking and Sidewalk Obstruction.
 - Sidewalk Obstruction cases are currently addressed under the Brush procedure.
- Code Enforcement is in the process of developing a department-wide Standard Operating Procedures manual.

Recommendation

The Code Enforcement Department should continue developing a department-wide Procedures Manual that:

- Incorporates the new department letterhead,
- Includes an effective date, and
- Documents the procedures for Illegal Parking and Sidewalk Obstruction.

Finding 2

93.08% of cases were resolved within 30 days; however, required timeframes for initial inspections and follow-up visits were not consistently met.

- **Initial Inspections (required within 5 days)**
 - 110 of 130 cases (84.6%) met the requirement
 - 20 cases (15.4%) were completed 6 – 39 days after receipt
- **First Follow-up Visits (required within 7 days; 10 days for Junked Vehicles)**
 - 23 of 65 cases (35.4%) met the requirement
 - 42 cases (64.6%) occurred 8 – 34 days after the initial inspection
- **Second Follow-Up Visits (required within 7 days of first follow-up; 10 days for Junked Vehicles)**
 - 2 of 12 cases (16.7%) met the requirement
 - 10 cases (83.3%) occurred 9 – 34 days after the first follow-up

Recommendation

The Code Enforcement Department should evaluate and strengthen controls to improve compliance with required 5-day initial visit and 7-day (10-day for Junked Vehicle) follow-up benchmarks. This may include implementing workload monitoring tools, adjusting case assignment practices, or leveraging automated alerts to ensure timely inspections.

While the department is meeting its overall 30-day case completion KPI, improving interim milestone performance will support more effective enforcement, reduce backlogs, and improve service responsiveness.

Conclusion

Code Enforcement met the audit objectives in the following areas:

- Documenting procedures manuals for 3 of the 5 top violations (Brush, Junked Vehicle, and Illegal Dumping) in accordance with City Ordinances.
- Ensuring that 80% of cases are resolved within 30 days.
- Ensuring imposed penalties and costs are in accordance with established fees and/or fines.
- Establishing education and outreach efforts.
- Evaluating department's budget to ensure current needs and future department growth.

Conclusion (Cont.)

Code Enforcement did not meet the audit objectives in the following areas:

- Developing a department-wide Standard Operating Procedures manual.
- Ensuring that initial and follow-up inspections are completed within the requirements listed on the City Ordinances and Code's Procedures Manuals.

Management Response

Finding 1

The new Code Enforcement Department was created on September 1, 2025. We previously reported to the El Paso Police Department. The development of a department-wide Standard Operating Procedures Manual is a top priority. We have a cross-functional team working on this manual, with a target implementation date of August 31, 2026. The manual will include all code-nuisance enforcement processes, including our new enforcement divisions.

Management Response (Cont.)

Finding 2

Meeting the department's process timelines is highly important for all cases. When we did not follow our outlined timelines, these instances were attributed to staff vacancies and to supervisors not tracking cases. To better address these situations, we are making sure that we fill all current vacancies. We are also recruiting a Quality Assurance and Training Specialist to track case processing, identify areas of improvement, and train manager, supervisors, and staff. The objective will be to improve all current processes and identify deficiencies department-wide.

Requested Action

To accept the results of the Code Enforcement Division Audit and forward the Audit Report to City Council for action.



**Code Enforcement Division Audit
No. A2025-05**

Issued by the
Internal Audit Department
April 2, 2026

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

EXECUTIVE SUMMARY

The Internal Audit Department has concluded the Code Enforcement Division Audit. The audit was approved in the Fiscal Year 2024-2025 Annual Audit Plan. The scope for this audit was Calendar Years 2024 and 2025. The audit's objective was to perform an assessment of enforcement efforts for nuisance cases. To accomplish this, we:

- Identified and reviewed the top five (5) types of violations and associated data.
- Reviewed if established enforcement processes are in accordance with City Ordinances.
- Evaluated whether imposed penalties are in accordance with established fees and/or fines.
- Identified and document education and outreach efforts.
- Evaluated budget for staffing levels of the Code Enforcement Division.

Listed below is a summary of the findings identified in this report:

1. A review of eight (8) Code Enforcement Policy Procedure Manuals, provided on August 14, 2025, identified the following:
 - Eight (8) Manuals reflect the El Paso Police (EPPD) name instead of Code Enforcement letterhead.
 - Two (2) Manuals do not have an effective date. The remaining six (6) Manuals include effective dates ranging from 2017 to 2023.
 - The listed Manuals do not outline specific procedures followed by Code Enforcement regarding Illegal Parking and Sidewalk Obstruction.
 - Code Enforcement is in the process of developing a department-wide Standard Operating Procedures manual.
2. A review of a sample of complaints for the top 5 Code Enforcement violations: Brush, Illegal Dumping, Junked Vehicle, Illegal Parking, and Sidewalk Obstruction – identified that Code Enforcement resolved 93.08% of cases within 30 days. However, timeliness requirements for initial site visits and follow-up inspections were not consistently met.
 - Initial Inspections were not consistently completed within 5 days of receiving complaint:
 - Of the sample of 130 January 2024 cases, 110 (84.62%) had an initial inspection within 5 calendar days, while the remaining 20 (15.38%) were inspected 6 - 39 calendar after receipt.
 - Follow-up visits were not performed within 7 calendar days (10 days for Junked Vehicles):
 - Of the sample of 65 cases requiring a first follow-up visit, 23 (35.39%) had a first follow-up site visit within 7 calendar days of the initial visit (10 days for Junked Vehicles). The remaining 42 (64.61%) cases had first follow-up visits 8 – 34 calendar days from initial visit.
 - Second follow-up visits were not performed within 7 calendar days, (10 days for Junked Vehicles), of the first follow-up:
 - Of the sample of 12 cases requiring a second follow-up visit, 2 (16.67%) had a second follow-up site visit within 7 calendar days of the first follow-up (10 days for Junked Vehicles). The remaining 10 (83.33%) cases had second follow-up visits 9 – 34 calendar days from the first follow-up.

For a detailed explanation of the findings, please refer to the body of this Audit Report.

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Internal Audit Department
Code Enforcement Division Audit A2025-05**

BACKGROUND

The Code Enforcement Department is responsible for upholding City Codes and Ordinances to promote a clean, safe, and vibrant community. Until March 31, 2025, the department operated as a division within the Police Department. During that period, the Code Enforcement Director reported directly to the Chief of Police and oversaw approximately 40 employees.

Code enforcement functions were independently managed by program administrators across five City departments. For instance, Recycling and Vector Control were overseen by the Environmental Services Department, Food Safety Inspection by the Department of Public Health, and Parking Control by the International Bridges Department.

These programs have since been consolidated to form the Code Enforcement Department. Beginning with Fiscal Year 2026, the department operates with approximately 141 full-time employees and an annual budget of nearly \$1.8 million.

The five most common violations addressed by Code Enforcement are Brush, Illegal Dumping, Junked Vehicles, Illegal Parking, and Sidewalk Obstructions. These are regulated under City of El Paso Municipal Code:

- Chapter 9.04, Article XVII – Weeds and Vegetation,
- Chapter 9.04, Article XIII – Litter and Illegal Dumping,
- Chapter 9.08 – Junked Vehicles,
- Chapter 12.44 for Illegal Parking, and
- Chapter 13.20.030 for Sidewalk Obstructions.

Code Enforcement case data is maintained across multiple systems as each case progresses through different stages. Initial complaints are entered through the El Paso 311 Contact Center (ep311) system or by a Code Officer. Cases are then reviewed in Accela, and may transition to Full Court Enterprise if referred to Municipal Court. The Department of Information Technology manages the ep311 and Accela systems, which are used by both Code Enforcement and Environmental Services, while Full Court Enterprise is administered by Municipal Court.

For the month of January 2024, a total of 4,028 complaints were recorded, of which 2,573 pertained to the five most common violations. The distribution for each violation is presented in the table below:

Complaints Logged	Brush	Illegal Dumping	Junked Vehicle	Illegal Parking	Sidewalk Obstruction
January 2024	1,366	110	348	467	282

Because case data is maintained across multiple systems, statistical tables for Code Enforcement activities and court dispositions will be presented separately.

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Code Enforcement Division Audit A2025-05**

Summaries of the statistical results for the selected samples are presented below:

	Brush	Illegal Dumping	Junked Vehicle	Illegal Parking	Sidewalk Obstruction
# of Sample Cases Requiring Initial Visit	27	22	27	28	26
Percentage of complaints with verified violations	85.19%	36.35%	77.77%	89.29%	69.23%
Number of cases in compliance by date of first follow-up	16	4	10	0	15
Number of cases in compliance by date of second follow-up	5	N/A	0	N/A	0
Number of cases referred to other departments or entities	2	3	10	22	2
Average number of days between referral and final disposition	171	49	*No Data	20	528
Number of cases referred to court	N/A	3	3	22	1

With the exception of brush cases, the other four top violations may proceed to court for disposition. The statistical results obtained from Full Court Enterprise for the selected samples are summarized below:

	Brush	Illegal Dumping	Junked Vehicle	Illegal Parking	Sidewalk Obstruction
Number of cases referred to court	N/A	3	3	22	1
Number of cases for which fines were assessed	N/A	3	*No Data	22	1
Total fines/fees assessed	N/A	\$1,193.60	*No Data	\$3,700.00	\$402.00
Total fines/fees collected	N/A	\$684.00	*No Data	\$580.00	\$402.00
Number of cases ending up in a court hearing	N/A	3	*No Data	2	1
Number of violations dismissed at court	N/A	0	*No Data	2	0
Total collected by court order	N/A	\$684.00	*No Data	\$25.00	\$402.00
Total outstanding	N/A	\$509.60	*No Data	\$3,120.00	\$0.00

* Note: No data was available or provided to cross-reference the 3 Junked Vehicle cases with Full Court Enterprise.
N/A – Not Applicable

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Code Enforcement Division Audit A2025-05**

The Fiscal Year 2025 Key Performance Indicator (KPI) for Code Enforcement requires that 80 percent of cases be resolved within 30 days. A review of a sample of enforcement cases indicated that the department’s performance met or exceeded this KPI.

Violation Type	Adjusted Sample Size	Completed in 30 Days	Completed in 31 Days or More	Percentage Completed in 30 Days
Brush	27	25	2	92.59%
Illegal Dumping	22	20	2	90.90%
Junked Vehicle	27	23	4	85.19%
Illegal Parking	28	28	0	100.00%
Sidewalk Obstruction	26	25	1	96.15%
	130	121	9	93.08%

Additional information for each of the top 5 violations is provided in the following Appendices:

- Appendix A – Brush
- Appendix B – Illegal Dumping
- Appendix C – Junked Vehicle
- Appendix D – Illegal Parking
- Appendix E – Sidewalk Obstruction

AUDIT OBJECTIVES

The objective of the Code Enforcement Division Audit was to perform an assessment of enforcement efforts for nuisance cases. To achieve the audit objectives, the Internal Audit Department:

- Identified and reviewed the top five (5) types of violations and associated data.
- Reviewed and determined if established enforcement processes are in accordance with City Ordinances.
- Evaluated whether imposed penalties and costs are in accordance with established fees and/or fines.
- Identified and document education and outreach efforts.
- Evaluated budget for staffing levels of the Code Enforcement Division.

AUDIT SCOPE AND METHODOLOGY

The scope for this audit was Calendar Years 2024 and 2025. To achieve our audit objectives, we:

- Interviewed Code Enforcement personnel to understand enforcement processes, monitoring, education program, and court proceedings.
- Conducted a review of Code Enforcement’s Policies, Procedures, and City Ordinances.
- Selected a sample of the top five types of violations: Brush, Illegal Dumping, Illegal Parking, Junked Vehicles, and Sidewalk Obstructions for the month of January 2024 to identify the following:
 - Total number of complaints logged.
 - Number of complaints with verified violations.
 - Number of repeat offenders.
 - Number of cases in compliance by date of first follow-up visit.

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Internal Audit Department
Code Enforcement Division Audit A2025-05**

- Number of cases in compliance by date of second follow-up, (if required).
- Number of referrals to other departments/entities.
- Average length of time between referral and final disposition.
- Number of cases for which fines were assessed.
- Total fines/fees collected.
- Number of cases ending up in a court hearing.
- Number of violations dismissed at court.
- Total collected by court order.
- Evaluated whether imposed penalties and costs are in accordance with established fees and/or fines
- Evaluated education and outreach efforts.
- Analyzed the Department's resources, and corroborated with the Code Enforcement Director that the department's budget is sufficient to achieve the department's short-term goals.

Scope limitations:

The original scope of the audit encompassed a review of case files for calendar years 2024 and 2025. However, because the relevant data is stored across three separate databases, compiling and analyzing two full years of information would require substantial manual effort. As a result, the review was limited to case files from January 2024 only. Additional data limitations were encountered in identifying:

- Repeat offenders.
- The final disposition of Junked Vehicle cases.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards and the Global Internal Audit Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

***FINDINGS, CRITERIA, RECOMMENDATIONS,
AND MANAGEMENT'S RESPONSES***

Finding 1

Departmental Procedures

A review of eight (8) Code Enforcement Policy Procedure Manuals, provided on August 14, 2025, identified the following:

- Eight (8) Manuals reflect the El Paso Police (EPPD) name, the department that previously housed the Division, instead of Code Enforcement letterhead.
- Two (2) Manuals do not have an effective date. The remaining six (6) Manuals include effective dates ranging from 2017 to 2023. The effective dates of the eight Manuals are listed as:

No.	Manual Name	Effective Date
1	<i>101 General Case Management</i>	November 14, 2023
2	<i>111 Case Timeline Policy</i>	March 17, 2017
3	<i>204 BR Case Procedure (Brush)</i>	April 11, 2019
4	<i>203 Case Transfer Procedure (Brush)</i>	October 1, 2019
5	<i>Repeat Offender Transfer Cases (Brush)</i>	January 23, 2023
6	<i>207 JV Case Procedure (Junked Vehicle)</i>	August 29, 2017
7	<i>New Removal Process (Junked Vehicle)</i>	<i>No Date</i>
8	<i>210 Illegal Dumping Procedure</i>	<i>No Date</i>

- The listed Manuals do not outline specific procedures followed by Code Enforcement regarding Illegal Parking and Sidewalk Obstruction. Sidewalk Obstruction cases are currently addressed under the Brush procedure.
- Code Enforcement is in the process of developing a department-wide Standard Operating Procedures manual.

Standard/Criteria

City of El Paso Strategic Plan:

- *Goal 6.12 Maintain systems integrity, compliance and business continuity.*

A strong system of internal controls requires that Policies and Procedures be developed that document routine or repetitive activity followed by an organization. The development and use of Policies and Procedures are an integral part of a successful quality system as it provides individuals with the information and guidance to perform a job properly.

Recommendation

The Code Enforcement Department should continue developing a department-wide Procedures Manual that:

- Incorporates the new department letterhead,
- Includes an effective date,
- Documents the procedures for Illegal Parking and Sidewalk Obstruction.

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

Management's Response

The new Code Enforcement Department was created on September 1, 2025. We previously reported to the El Paso Police Department. The development of a department-wide Standard Operating Procedures Manual is a top priority. We have a cross-functional team working on this manual, with a target implementation date of August 31, 2026. The manual will include all code-nuisance enforcement processes, including our new enforcement divisions.

Responsible Party

Steve Alvarado, Code Enforcement Director.

Implementation Date

August 31, 2026

DRAFT

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

Finding 2

Timely Completion of Inspections and Follow-Up Visits

A review of a sample of complaints initiated in January 2024 for the top five Code Enforcement violations: Brush, Illegal Dumping, Junked Vehicle, Illegal Parking, and Sidewalk Obstruction – identified that Code Enforcement resolved 93.08% of cases within 30 days; however, timeliness requirements for initial site visits and follow-up inspections were not consistently met.

- Initial Inspections were not consistently completed within 5 days of receiving complaint in accordance with *El Paso Police Code Enforcement Procedure Manual, 111 Case Timeline Policy*.
- Follow-up visits were not performed within 7 calendar days, (10 days for Junked Vehicles) in accordance with *El Paso Police Code Enforcement Policy Procedure Manuals*.
- Second follow-up visits were not performed within 7 calendar days, (10 days for Junked Vehicles) of the first follow-up in accordance with *El Paso Police Code Enforcement Policy Procedure Manuals*.

Of the sample of 130 cases initiated in January 2024, 110 cases (84.62%) received an initial inspection within 5 calendar days. The remaining 20 cases (15.38%) received an initial inspection between 6 – 39 calendar days after the receipt of the case.

Violation Type	# of Sample Cases Requiring Initial Visit	# Initial Visit Within 5 Days	% w/in 5 days	# Initial Visit Past 5 Days	% late	Days Late
Brush	27	26	96.30%	1	3.70%	8
Illegal Dumping	22	13	59.09%	9	40.91%	1-34
Junked Vehicle	27	26	96.30%	1	3.70%	1
Illegal Parking	28	25	89.29%	3	10.71%	1-3
Sidewalk Obstruction	26	20	76.92%	6	23.08%	1-9
Totals	130	110	84.62%	20	15.38%	

Of the sample of 65 cases requiring a first follow-up visit, 23 cases (35.39%) received the visit within 7 calendar days of the initial inspection (10 days for Junked Vehicles). The remaining 42 cases (64.61%) received their first follow-up visit 8 – 34 calendar days after the initial inspection.

Violation Type	Cases Requiring First Follow-Up	First Follow-Up, w/7 Days of Initial Visit * (10 Days for JV)	% on time	First Follow-Up, Late	% late	Days Late
Brush	23	9	39.13%	14	60.87%	1-14
Illegal Dumping	4	1	25.00%	3	75.00%	3-27
* Junked Vehicle (JV)	17	2	11.77%	15	88.23%	1-15
Illegal Parking	3	3	100%	0	0	N/A
Sidewalk Obstruction	18	8	44.44%	10	55.56%	1-23
Totals	65	23	35.39%	42	64.61%	

Of the sample of 12 cases requiring a second follow-up visit, 2 cases (16.67%) had a second follow-up site visit completed within 7 calendar days of the first follow-up (10 days for Junked Vehicles). The remaining 10 cases (83.33%) received their second follow-up visit 9 – 34 calendar days after the first follow-up.

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

Violation Type	Cases Requiring Second Follow-Up	Second Follow-Up w/7 Days of 1 st Follow-Up * (10 Days for JV)	% on time	Second Follow-Up, Late	% late	Days Late
Brush	6	0	0.00%	6	100%	2-15
Illegal Dumping	0	0	N/A	0	N/A	N/A
* Junked Vehicle (JV)	5	2	40.00%	3	60.00%	3-24
Illegal Parking	0	0	N/A	0	N/A	N/A
Sidewalk Obstruction	1	0	0.00%	1	100%	4
Totals	12	2	16.67%	10	83.33%	

Standard/Criteria

City of El Paso Strategic Plan:

- Goal 6.12 *Maintain systems integrity, compliance and business continuity.*

El Paso Police Code Enforcement Policy Procedure Manual – 111 Case Timeline Policy:

- *ENEC Code Cases are complete if:*
 - *Initial inspection was done within 5 days; and...*

204BR Case Procedure, A. 2. Violation:

2. *Follow-up after 7 calendar days of notification...*
 - a. *Property owner signature obtained:*
 - 2) *Follow up after 7 calendar days of notification...*
 - b. *Non-property owner signature obtained:*
 1. *Post correction notice on door/gate-take photos (close-up/wide shot) of posting...*
 2. *Take initial photos of the violation.*
 3. *Follow up after 7 calendar days of notification.*
 - b. *Non-compliance: mail letter to property owner:*
 - i. *Follow up after 7 calendar days of mailing letter...*
 - c. *No answer:*
 - 1) *Post correction notice...*
 - 2) *Take initial photos of the violation.*
 - 3) *Follow up after 7 calendar days of notification...*

207 JV Case Procedure, A. 2. Violation, a.:

- 2,3, &4. *Follow-up after 10 calendar days of notification...*

Recommendation

The Code Enforcement Department should evaluate and strengthen controls to improve compliance with required five-day initial visit and seven-day (ten-day for Junked Vehicle) follow-up benchmarks. This may include implementing workload monitoring tools, adjusting case assignment practices, or leveraging automated alerts to ensure timely inspections. While the department is meeting its overall 30-day case completion KPI, improving interim milestone performance will support more effective enforcement, reduce backlogs, and improve service responsiveness.

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

Management's Response

Meeting the department's process timelines is highly important for all cases. When we did not follow our outlined timelines, these instances were attributed to staff vacancies and to supervisors not tracking cases. To better address these situations, we are making sure that we fill all current vacancies. We are also recruiting a Quality Assurance and Training Specialist to track case processing, identify areas of improvement, and train managers, supervisors, and staff. The objective will be to improve all current processes and identify deficiencies department-wide.

Responsible Party

Steve Alvarado, Code Enforcement Director.

Implementation Date

The vacant Code Enforcement Officer positions should be filled by July 1, 2026, and the Quality Assurance and Training Specialist will be onboarded by September 1, 2026.

DRAFT

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

INHERENT LIMITATIONS

Because of the inherent limitations of internal controls, errors or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods beyond the Audit Report date are subject to the risk that procedures may become inadequate due to changes in conditions, management override of internal controls, or that the degree of compliance with the procedures may deteriorate. This was a limited scope audit which only reviewed the areas stated in the Audit Objectives during the Audit Scope period. No representations of assurance are made to other areas or periods not covered by this audit.

CONCLUSION

We have concluded our work on the objectives of the Code Enforcement Division Audit. The audit evidence used in our analysis is sufficient and appropriate for addressing the objectives and supporting the findings and conclusion. In accordance with Generally Accepted Government Auditing Standards, we are required to conclude on whether Code Enforcement met the objectives of this audit. Based on our audit work, we have determined that:

1. Code Enforcement met the audit objectives in the following areas:
 - Documenting procedures manuals for 3 of the 5 top violations (Brush, Junked Vehicle, and Illegal Dumping) in accordance with City Ordinances.
 - Ensuring that 80% of cases are resolved within 30 days.
 - Ensuring imposed penalties and costs are in accordance with established fees and/or fines.
 - Establishing education and outreach efforts.
 - Evaluating department's budget to ensure current needs and future growth of the department.
2. Code Enforcement did not meet the audit objectives in the following areas:
 - Developing a department-wide Standard Operating Procedures manual.
 - Ensuring that initial and follow-up inspections are completed within the requirements listed on the City Ordinances and Code's Procedures Manuals.

We wish to thank the Code Enforcement Department management and staff for their assistance and courtesies extended during the completion of this audit.

Liz De La O, CFE, CIA, CGAP, MPA
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Dionne Mack, City Manager
Mario D'Agostino, Deputy City Manager
Steve Alvarado, Code Enforcement Director

**Code Enforcement Division Audit
No. A2025-05**

Appendices:

Appendix A – Brush
Appendix B – Illegal Dumping
Appendix C – Junked Vehicle
Appendix D – Illegal Parking
Appendix E – Sidewalk Obstruction

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

Appendix A – Brush

January 2024 Analysis of Brush Violations

Metric	Count	%	Notes
Complaints logged (January 2024)	1,366	—	Volume for the month
Sample selected	29	—	Initial sample size
Corrected sample (duplicates removed pre-test)	27	—	Two duplicates removed prior to testing
Initial visit completed within 5 days	26 / 27	96.30%	Timeliness against 5-day benchmark
Initial visit outcomes – Duplicates	2 / 27	7.41%	Identified at initial visit
Initial visit outcomes – Not violations	2 / 27	7.41%	No enforcement required
Initial visit outcomes – Violations requiring follow-up	23 / 27	85.19%	Proceeded to first follow-up
First follow-up timeliness (from initial visit) – On time (≤7 days)	9 / 23	39.13%	Late: 14 / 23 (60.87%)
First follow-up outcomes – In compliance	16 / 23	69.57%	Resolved at first follow-up
First follow-up outcomes – Referred for cleanup	1 / 23	4.35%	ESD cleaned; case pending final resolution as of January 6, 2026
First follow-up outcomes – Still in violation (second follow-up required)	6 / 23	26.09%	Proceeded to second follow-up
Second follow-up timeliness (from first follow-up) – On time (≤7 days)	0 / 6	0.00%	None met 7-day benchmark
Second follow-up outcomes – In compliance	5 / 6	83.33%	Resolved at second follow-up
Second follow-up outcomes – Referred for cleanup	1 / 6	16.67%	Cleaned by property owner; case closed
Cleanup referrals (total across follow-ups)	2	—	1 closed; 1 pending final resolution

Notes:

- “On time” is defined as within **7 days** of the prior visit for follow-ups.
- The on-time rate for first follow-ups is **39.13%**; for second follow-ups, **0%**.
- Percentages are calculated on the relevant denominators (27 for initial visit metrics; 23 for first follow-up metrics; 6 for second follow-up metrics).

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

Appendix B – Illegal Dumping

January 2024 Illegal Dumping Violations

Metric	Count	%	Notes
Complaints logged (January 2024)	110	—	Monthly volume
Sample selected	24	—	Initial sample size
Corrected sample (duplicates removed pre-test)	22	—	Two administrative duplicates removed
Initial visit within 5 days	13 / 22	59.09%	Timeliness against 5-day benchmark
Initial visit outcomes – Duplicates (field)	2 / 22	9.09%	Identified at initial site visit
Initial visit outcomes – Referrals to other departments/entities	3 / 22	13.63%	All three cited at initial visit and referred to Court
Initial visit outcomes – Not violations	12 / 22	54.54%	No enforcement required
Initial visit outcomes – In compliance during initial visit	1 / 22	4.54%	No follow-up required
Initial visit outcomes – Verified violations (requiring follow-up)	4 / 22	18.18%	Proceeded to first follow-up
First follow-up timeliness (from initial visit) – On time (≤7 days)	1 / 4	25.00%	Late: 3 / 4 (75.00%)
First follow-up outcomes – In compliance	4 / 4	100.00%	No second follow-ups required
Court referral details (3 cases)	—	—	Avg days to final disposition: 48.67 ; Dismissals: 0
Financials (court-referred cases)	—	—	Fines assessed: \$1,076.00 ; Late/collection fees: \$117.60 ; Total owed: \$1,193.60 ; Collected: \$684.00 ; Outstanding: \$509.60

Notes:

- % use the relevant denominators (22 for initial-visit metrics; 4 for first-follow-up metrics).
- “On-time” follow-up = within **7 days** of the prior visit.
- All three court referrals were cited at the initial visit; two fines (**\$342.00** each) were upheld and paid in full; one case had a **Failure to Appear** and remains outstanding (**\$509.60**, including late/collection fees).

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

Appendix C – Junked Vehicle

January 2024 Junked Vehicle Violations

Metric	Count	%	Notes
Complaints logged (January 2024)	348	—	Monthly volume
Sample selected	28	—	Initial sample size
Corrected sample (duplicates removed pre-test)	27	—	One administrative duplicate removed
Initial visit within 5 days	26 / 27	96.30%	Timeliness vs 5-day benchmark
Initial visit outcomes – Duplicate (field)	1 / 27	3.70%	Identified at initial site visit
Initial visit outcomes – Not violations	5 / 27	18.52%	One “No Violation” case was later flagged as if a follow-up were required (data entry issue)
Initial visit outcomes – Referrals	4 / 27	14.81%	2 to Police Dept. Abandoned Auto Unit (AAU); 2 to Parking Enforcement
Verified violations (requiring follow-up)	17 / 27	62.96%	Proceeded to first follow-up
First follow-up timeliness (≤10 days)	2 / 17	11.77%	Late: 15 / 17 (88.23%); <i>denominator reflects cases with a scheduled F/U in system</i>
First follow-up outcomes – In compliance	10 / 17	58.82%	Resolved at first follow-up
First follow-up outcomes – Referred to PD AAU	2 / 17	11.76%	Transferred to PD for action
First follow-up outcomes – Still in violation	5 / 17	29.41%	Required a second follow-up
Second follow-up timeliness (vs scheduled date)	2 / 5	40.00%	Late: 3 / 5 (60.00%) by 3–24 days
Second follow-up outcomes – In compliance	0 / 5	0.00%	No cases resolved at second follow-up
Second follow-up outcomes – Referred to PD AAU	1 / 5	20.00%	Additional PD referral
Second follow-up outcomes – Referred to Court	2 / 5	40.00%	One later complied ; one pending (warrant issued; no further updates as of Jan 8, 2026)
Third follow-up (for 2 still in violation) – Outcomes	1	—	One complied ; one court/warrant as noted above
Overall resolution (violation cases, eventual)	12 / 17	70.59%	10 resolved at first F/U + 1 at third F/U + 1 via court compliance

Notes & Data Limitations:

- Two initial referrals (verified violations) were recorded in the system as if two separate visits occurred (entry anomaly).
- One “No Violation” case was nevertheless flagged for follow-up in system records.
- As of **February 23, 2026**, Code Enforcement did not provide **Notice of Violation (NOV) numbers**, limiting our ability to independently confirm dispositions with Municipal Court.

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

Appendix D – Illegal Parking

January 2024 Analysis of Illegal Parking Violations

Metric	Count	%	Notes
Complaints logged (January 2024)	467	—	Monthly volume
Sample selected	28	—	Initial sample size
Initial visit within 5 days	25 / 28	89.29%	3 visits late by 1–3 days
Initial visit outcomes – Not violations	3 / 28	10.71%	No enforcement required
Initial visit outcomes – Verified violations	25 / 28	89.29%	Proceeded to either court referral or follow-up
Initial visit compliance (within verified violations)	3 / 25	12.00%	2 recorded as compliant; 1 complied during officer contact though status shows “Violations”
Initial visit referrals to other departments/entities	19 / 25	76.00%	All 19 issued citations at initial visit and referred to Court
First follow-up timeliness (≤7 days)	3/3	100%	Late: 0
First follow-up scheduled (from verified violations)	3 / 25	12.00%	None were compliant at first follow-up; all 3 cited and referred to Court
Second follow-up required	0	—	All cases handled between initial visit and first follow-up
Court referrals (total)	22 cases	—	19 at initial visit + 3 at first follow-up
Court offenses (total)	26	—	4 cases had two offenses each
Court outcomes – Cases found liable	20 / 22	90.91%	By case
Court outcomes – Offenses found liable	23 / 26	88.46%	By offense
Financials (assessed)	—	—	\$3,700.00 (Fines \$2,250.00 ; Late/Collection fees \$1,450.00)
Financials (collected)	—	—	\$580.00 (Fines \$570.00 ; Fees \$10.00)
Financials (outstanding)	—	—	\$3,120.00 (Fines \$1,680.00 ; Fees \$1,440.00)
Avg. time from court referral to final disposition	—	—	20.18 days

Notes:

- Denominators: 28 for initial-visit metrics; 25 for verified-violation subsets; 22 cases / 26 offenses for court metrics.
- One case had mixed outcomes (two offenses): **Not Liable on one count, Liable on the second**; the \$25 fine was paid and is included in collected totals.
- Another case (one offense) was **dismissed** (Not Liable), with no fines assessed.

**City of El Paso
Internal Audit Department
Code Enforcement Division Audit A2025-05**

Appendix E – Sidewalk Obstruction

January 2024 Analysis of Sidewalk Obstruction Violations

Metric	Count	%	Notes
Complaints logged (January 2024)	282	—	Monthly volume
Sample selected	27	—	Initial sample size
Corrected sample (duplicates removed pre-test)	26	—	One administrative duplicate removed
Initial visit within 5 days	20 / 26	76.92%	6 visits late
Initial visit outcomes – Not violations	8 / 26	30.77%	No enforcement required
Initial visit outcomes – Verified violations	18 / 26	69.23%	Proceeded to first follow-up
First follow-up timeliness (from initial visit) – On time (≤7 days)	8 / 18	44.44%	Late 10/18 (55.56%)
First follow-up outcomes (for 18 violations) – In compliance	15 / 18	83.33%	Resolved at first follow-up
First follow-up outcomes – Marked “No Violations” & referred to Streets/Maintenance	1 / 18	5.56%	Steep driveway; builder agreed to correct
First follow-up outcomes – Still in violation	1 / 18	5.56%	Required second follow-up
Data entry anomaly – Complied at initial visit but recorded as violation/first follow-up	1 / 18	5.56%	Workflow recorded as if follow-up needed
Second follow-up required	1	—	For the single case still in violation
Second follow-up outcomes – In compliance	0 / 1	0.00%	Not resolved at second follow-up
Second follow-up outcomes – Referred for cleanup	1 / 1	100.00%	Cleanup performed by property owner; tenants notified of pending case
Court referral (single case) – Outcome	1	—	Found Guilty ; fine \$402.00 paid in full
Time from referral to final disposition (court case)	528 days	—	Single case measure

Notes:

- Denominators: 26 for initial-visit metrics; 18 for first-follow-up metrics; 1 for second-follow-up metrics.
- One case complied during the initial visit but was recorded as a violation and had a follow-up scheduled (data entry anomaly).
- The single case requiring a second follow-up ultimately resulted in the property owner completing the cleanup and a court process that concluded with a paid fine of **\$402.00**. The court disposition took **528 days** from referral to final resolution.



El Paso, TX

300 N. Campbell
El Paso, TX

Legislation Text

File #: BC-1954, **Version:** 1

**CITY OF EL PASO, TEXAS
LEGISTAR AGENDA ITEM SUMMARY FORM**

AGENDA LANGUAGE:

This is the language that will be posted to the agenda. Please use ARIAL 11 Font.

Discussion and Action on the results of the Sun Metro - Accounts Payable Audit A2026-09. [Internal Audit, Christian Castro, (915) 212-1373]



Internal Audit Department Sun Metro – Accounts Payable Audit A2026-09

Objectives

The audit objectives for the Sun Metro – Accounts Payable Audit were to determine if:

- Accounts Payable (AP) transactions were processed in accordance with *City Policy*, Texas Prompt Payment Act, and established contract(s)/agreement(s).
- Appropriate documentation was in place to support AP transactions.
- Transactions were properly reviewed and approved.
- There was no unallowable purchases (e.g., food and alcohol).
- Sun Metro monitors utility payments and whether utility payments are being made for vacant facilities.
- Sun Metro has adequate internal controls to limit inappropriate expenditures.

Scope

The scope covered FY 2026, September 1, 2025 to January 31, 2026. To achieve our objectives, we:

- Interviewed Sun Metro Finance personnel to obtain an understanding of processes.
- Reviewed City and Sun Metro's Policies & Procedures.
- Analyzed invoice data for FY 2026.
- Reviewed a sample of 50 invoices
 - 28 standard invoices and 22 invoices specifically for utility payments.

Finding 1

A sample of 50 invoices were selected for review, of which 28 invoices were standard invoices and 22 were specifically for utility payments. Our review identified the following:

- 11 of the 50 invoices (22%) had a receipt date that differed from the invoice date. The date the invoice was received was not recorded in PeopleSoft Financials or in the supporting documentation uploaded for payment.
- 11 out of 50 (22%) invoices were not paid within 30 calendar days of receiving the invoice. Payments were posted 33 to 74 days from date invoice was received.

Recommendation

Sun Metro should:

- Consider utilizing the “Invoice Receipt Date” field in PeopleSoft Financials to enter the actual date the invoice was received to ensure clarity of payment terms were met.
- Ensure that invoices are being paid within 30 days of receiving the invoice.

Conclusion

Sun Metro met the audit objectives in the following areas:

- Maintaining appropriate documentation to support AP transactions.
- Ensuring AP transactions are properly reviewed and approved.
- Ensuring AP transactions are for allowable purchases.
- Ensuring that utility payments are made for facilities currently in use.
- Implementing adequate controls to limit exposure to unauthorized or inappropriate AP transactions.

Conclusion (Cont.)

Sun Metro **did not** meet the audit objective in the following area:

- Processing AP transactions in accordance with *City of El Paso Accounts Payable Policy* and the *Texas Prompt Payment Act*.

Management Response

Finding 1

“Sun Metro appreciates the efforts of the Internal Audit Department in reviewing our payables policies and procedures and timeliness of payments to vendors. We acknowledge the finding that the date invoices selected for review was not recorded in the City’s financial system of record, PeopleSoft, and further that 11 out of 50 invoices reviewed were not paid within 30 calendar days of invoice receipt. Sun Metro, in keeping with a recent change to the City’s invoice posting process, has now adopted the practice of recording invoice receipt dates in PeopleSoft. In addition, we have also initiated the practice of recording and tracking when invoices are sent to the approval authority to ensure payment approvals are timely to allow for prompt payment.”

Management Response (Cont.)

Finding 1 (Cont.)

“Sun Metro processes nearly 8,500 invoices for payment per year the majority of which are processed within 30 days of invoice receipt. We will continue to monitor payment status of invoices as they are received and review all instances of late payment to ensure compliance with Texas Government Code, Title 10, Subtitle F, Subchapter B., Chapter 2251.021 – Time for Payment by Government Entity; said monitoring will be facilitated by the change in the invoice posting process.”

Requested Action

To accept the results of the Sun Metro – Accounts Payable Audit and forward the Audit Report to City Council for action.



**Sun Metro –
Accounts Payable Audit
No. A2026-09**

Issued by the
Internal Audit Department
April 7, 2026

City of El Paso
Internal Audit Department
Sun Metro – Accounts Payable Audit A2026-09

EXECUTIVE SUMMARY

The Internal Audit Department has concluded the Sun Metro – Accounts Payable Audit. The audit was approved in the Fiscal Year 2025-2026 Annual Audit Plan. The scope for this audit was Fiscal Year 2026. The audit objectives were to:

- Determine if Accounts Payable transactions were processed in accordance with the *City of El Paso Accounts Payable Policy*, Texas Prompt Payment Act, and established contract(s)/agreement(s).
- Determine if appropriate documentation was in place to support Accounts Payable transactions.
- Determine if transactions were properly reviewed and approved for payment by authorized personnel.
- Determine if there were unallowable purchases (e.g., food and alcohol).
- Determine how Sun Metro monitors utility payments and whether utility payments are being processed for vacant facilities.
- Determine if Sun Metro has implemented adequate internal controls to limit exposure to unauthorized or inappropriate Accounts Payable transactions.
- Document areas where inefficiencies may exist and where internal controls may be strengthened.

The audit noted noncompliance with timely processing of invoice payments. Listed below is a summary of the finding identified in this report:

A review of 50 invoices paid by Sun Metro for the month of January 2026 identified the following:

- 11 of the 50 invoices (22%) had a receipt date that differed from the invoice date. The date the invoice was received was not recorded in PeopleSoft Financials or in the supporting documentation uploaded for payment. Based on the dates recorded in PeopleSoft Financials the invoices appeared to be paid 31 to 77 days from the invoice date. However, with the additional documentation provided by Sun Metro, the invoices were reclassified as paid 12 to 30 days from the date the invoices/goods or services were actually received. In accordance with the Texas Prompt Payment Act, invoices must be paid within 30 days of the later of the invoice receipt date or the date goods/services were actually received.
- 11 out of 50 (22%) invoices were not paid within 30 calendar days of receiving the invoice. Payments were posted 33 to 74 days from date invoice was received.

For a detailed explanation of the finding, please refer to the body of the Audit Report.

City of El Paso
Internal Audit Department
Sun Metro – Accounts Payable Audit A2026-09

BACKGROUND

Sun Metro is the City of El Paso’s public transportation provider. As a city department, it primarily relies on a local half-cent sales tax, federal grant funding, and fare revenue to operate 52 bus routes, paratransit services, and one streetcar line. Sun Metro’s mission is to connect the community through high-quality transit services.

Over the past decade, Sun Metro has launched and expanded BRIO, its Bus Rapid Transit (BRT) network, and has opened a historic streetcar line along with two new transit centers. The system operates a fleet of 226 vehicles, six streetcars and 79 non-revenue vehicles, serving more than 6 million passengers annually. Fares may be purchased on the bus, through the Sun Metro mobile application, by U.S. Mail, at any transit center, or at ticket vending machines. Sun Metro currently operates eight transit centers, nine Park and Ride Locations, three parking garages and three Operations Centers. The main Transit Operations Center is located at 10151 Montana Ave., El Paso, TX 79925.

The Mass Transit Fund is an enterprise fund with a total FY2026 budget of \$103 million and accounts for all Sun Metro operations. From September 1, 2025, through January 31, 2026, Sun Metro processed 2,791 invoices totaling \$22,241,005.84. In January 2026 alone, Sun Metro processed 528 invoices, consisting of 452 standard invoices of \$100 or more and 76 utility invoices, totaling \$5,397,970.88.

As an enterprise fund, Sun Metro is responsible for utility expenses at all of its facilities. The department currently maintains 30 facilities that incur water, gas, and/or electricity charges. Sun Metro also operates 91 BRIO stations, most of which require water for irrigation and electricity for lighting. In addition, Sun Metro is billed for electricity associated with the downtown streetcar system and for three parking garages under its operation.

AUDIT OBJECTIVES

The audit objectives for the Sun Metro – Accounts Payable Audit were to:

- Determine if Accounts Payable transactions were processed in accordance with the *City of El Paso Accounts Payable Policy*, Texas Prompt Payment Act, and established contract(s)/agreement(s).
- Determine if appropriate documentation was in place to support Accounts Payable transactions.
- Determine if transactions were properly reviewed and approved for payment by authorized personnel.
- Determine if there were unallowable purchases (e.g., food and alcohol).
- Determine how Sun Metro monitors utility payments and whether utility payments are being made for vacant facilities.
- Determine if Sun Metro has implemented adequate internal controls to limit exposure to unauthorized or inappropriate Accounts Payable transactions.
- Document areas where inefficiencies may exist and where internal controls may be strengthened.

City of El Paso
Internal Audit Department
Sun Metro – Accounts Payable Audit A2026-09

AUDIT SCOPE AND METHODOLOGY

The scope for this audit covered Fiscal Year 2026. To achieve our audit objectives, we:

- Interviewed Sun Metro personnel to obtain an understanding of the accounts payable and monitoring processes.
- Reviewed City of El Paso’s and Sun Metro’s Policies and Procedures over accounts payable.
- Obtained a listing of invoices paid by Sun Metro from September 1, 2025 to January 31, 2026. The listing included 2,791 invoices totaling \$22,241,005.84.
- Selected a sample of 28 standard invoices paid by Sun Metro for January 2026, totaling \$122,941.26, to determine whether:
 - Purchases were allowable,
 - Transactions were properly reviewed and approved,
 - Amounts aligned with contract terms or agreed upon rates,
 - Appropriate documentation supported the transaction,
 - Transactions were processed in accordance with the *City of El Paso Accounts Payable Policy* and Texas Prompt Payment Act,
 - Sales and use taxes was not paid,
 - Amounts expended did not exceed contracted amounts,
 - Costs were properly billed or allocated to the appropriate department.
- Selected a sample of 22 utility invoices paid by Sun Metro for January 2026, totaling \$23,324.45, to determine whether:
 - Transactions were properly reviewed and approved,
 - Appropriate documentation supported the transactions,
 - Transactions were processed in accordance with the *City of El Paso Accounts Payable Policy* and Texas Prompt Payment Act,
 - Sales and use taxes was not paid,
 - The facility associated with each utility payment was occupied or vacant during the billing period.

We conducted this audit in accordance with *Generally Accepted Government Auditing Standards* and the *Global Internal Audit Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

**City of El Paso
Internal Audit Department
Sun Metro – Accounts Payable Audit A2026-09**

***FINDINGS, CRITERIA, RECOMMENDATIONS,
AND MANAGEMENT'S RESPONSES***

Finding 1

Payment of Invoices

For the month of January 2026, Sun Metro processed 528 invoices; 452 standard invoices in the amount of \$100 or above and 76 invoices specifically for utility payments. A sample of 50 (9.47%) invoices were statically selected for review, of which 28 invoices were standard invoices and 22 were specifically for utility payments. Our review identified the following:

- 11 of the 50 invoices (22%) had a receipt date that differed from the invoice date. The date the invoice was received was not recorded in PeopleSoft Financials or in the supporting documentation uploaded for payment. Based on the dates recorded in PeopleSoft Financials the invoices appeared to be paid 31 to 77 days from the invoice date. However, with additional documentation provided by Sun Metro, the invoices were reclassified as paid 12 to 30 days from the date the invoices/goods or services were actually received.

Invoice Date Vs. Invoices Receipt Date

#	Type of Invoice	Invoice #	Invoice Amount	Invoice Date Recorded in PeopleSoft (A)	Actual Invoice Receipt Date per Documentation provided by Sun Metro (B)	Payment Date (C)	# of calendar days between Invoice Date and Payment Date (C) - (A)	# of calendar days between Receipt Date and Payment Date (C) - (B)
1	Standard	IV149815	\$ 3,441.17	12/15/2025	12/24/2025	1/15/2026	31	22
2	Standard	I200091	\$ 25,744.50	12/29/2025	12/30/2025	1/29/2026	31	30
3	Standard	5610487756	\$ 27,080.00	12/12/2025	12/16/2025	1/15/2026	34	30
4	Standard	244822-2	\$ 201.12	12/16/2025	1/10/2026	1/29/2026	44	19
5	Standard	468288-1	\$ 240.24	11/10/2025	12/31/2025	1/13/2026	64	13
6	Standard	468723-1	\$ 225.00	11/26/2025	1/15/2026	1/29/2026	64	14
7	Standard	468320-1	\$ 215.98	11/12/2025	12/31/2025	1/20/2026	69	20
8	Standard	244282-2	\$ 223.37	11/13/2025	1/15/2026	1/27/2026	75	12
9	Standard	244290-2	\$ 222.46	11/13/2025	1/15/2026	1/27/2026	75	12
10	Standard	468382-1	\$ 214.80	11/13/2025	1/15/2026	1/29/2026	77	14
11	Standard	244430-2	\$ 224.16	11/13/2025	1/15/2026	1/29/2026	77	14

City of El Paso
Internal Audit Department
Sun Metro – Accounts Payable Audit A2026-09

Late Invoice Payments

- 11 out of 50 (22%) invoices were not paid within 30 calendar days of receiving the invoice. Payments were posted 33 to 74 days from date invoice was received.

#	Type of Invoice	Invoice #	Invoice Amount	Date Invoice Received	Payment Date	# of Calendar Days
1	Standard	6585385529	\$ 11,766.17	12/11/2025	1/13/2026	33
2	Standard	84073748	\$ 149.30	12/2/2025	1/13/2026	42
3	Standard	AR20506	\$ 18,942.08	11/30/2025	1/29/2026	60
4	Standard	AR20513	\$ 10,925.35	11/30/2025	1/29/2026	60
5	Standard	9698810182	\$ 1,178.84	11/20/2025	1/20/2026	61
6	Standard	44-251132780	\$ 4,565.72	11/18/2025	1/20/2026	63
7	Standard	01557906081	\$ 430.85	11/18/2025	1/20/2026	63
8	Standard	84034591	\$ 2,527.16	11/14/2025	1/22/2026	69
9	Standard	84040500	\$ 1,586.40	11/12/2025	1/22/2026	71
10	Standard	84037528	\$ 385.52	11/14/2025	1/27/2026	74
11	Utility	0302377536 12/01/25	\$ 45.15	12/1/2025	1/13/2026	43

Standard/Criteria

City of El Paso Strategic Plan:

- Goal 6.6 *Ensure continued financial stability and accountability through sound financial management, budgeting and reporting.*
- Goal 6.12 *Maintain systems integrity, compliance and business continuity.*

City of El Paso Accounts Payable Policy dated September 8, 2025:

- Section 2.0 Purpose: *...the City complies with the State of Texas Prompt Payment Act Texas Government Code, Title 10, Subtitle F, Chapter 2251.*

State of Texas Government Code, Title 10, Subtitle F, Subchapter B., Chapter 2251.021 – Time for Payment by Government Entity:

- *A payment by a government entity under a contract executed on or after September 1, 1987, is overdue on the 31st day after the later of the date the government entity receives an invoice for the goods or services.*

City of El Paso
Internal Audit Department
Sun Metro – Accounts Payable Audit A2026-09

Recommendation

Sun Metro should:

- Consider utilizing the “Invoice Receipt Date” field in PeopleSoft Financials to enter the actual date the invoice was received to ensure clarity of payment terms were met.
- Ensure that invoices are being paid within 30 days of receiving the invoice.

Management’s Response

Sun Metro appreciates the efforts of the Internal Audit Department in reviewing our payables policies and procedures and timeliness of payments to vendors. We acknowledge the finding that the date invoices selected for review was not recorded in the City’s financial system of record, PeopleSoft, and further that 11 out of 50 invoices reviewed were not paid within 30 calendar days of invoice receipt. Sun Metro, in keeping with a recent change to the City’s invoice posting process, has now adopted the practice of recording invoice receipt dates in PeopleSoft. In addition, we have also initiated the practice of recording and tracking when invoices are sent to the approval authority to ensure payment approvals are timely to allow for prompt payment.

Sun Metro processes nearly 8,500 invoices for payment per year the majority of which are processed within 30 days of invoice receipt. We will continue to monitor payment status of invoices as they are received and review all instances of late payment to ensure compliance with Texas Government Code, Title 10, Subtitle F, Subchapter B., Chapter 2251.021 – Time for Payment by Government Entity; said monitoring will be facilitated by the change in the invoice posting process.

Responsible Party:

Jesus Trejo

Implementation Date:

April 23, 2026

City of El Paso
Internal Audit Department
Sun Metro – Accounts Payable Audit A2026-09

INHERENT LIMITATIONS

Because of the inherent limitations of internal controls, errors or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods beyond the Audit Report date are subject to the risk that procedures may become inadequate due to changes in conditions, management override of internal controls, or that the degree of compliance with the procedures may deteriorate. This was a limited scope audit which only reviewed the areas stated in the Audit Objectives during the Audit Scope period. No representations of assurance are made to other areas or periods not covered by this audit.

CONCLUSION

We have concluded our work on the objectives of the Sun Metro – Accounts Payable Audit. The audit evidence used in the analysis is sufficient and appropriate for addressing the objectives and supporting the observations and conclusion. In accordance with *Generally Accepted Government Auditing Standards*, we are required to conclude on whether Sun Metro met the objectives of this Audit. Based on our audit work, we have determined that:

1. Sun Metro met the audit objectives in the following areas:
 - Maintaining appropriate documentation to support Accounts Payable transactions.
 - Ensuring Accounts Payable transactions are properly reviewed and approved prior to payment.
 - Ensuring Accounts Payable transactions are for allowable purchases.
 - Ensuring that utility payments are made for facilities currently in use.
 - Implementing adequate controls to limit exposure to unauthorized or inappropriate Accounts Payable transactions.
2. Sun Metro did not meet the audit objective in the following area:
 - Processing Accounts Payable transactions in accordance with *City of El Paso Accounts Payable Policy* and the *Texas Prompt Payment Act*.

We wish to thank Sun Metro’s management and staff for their assistance and courtesies extended during the completion of this Audit.

Liz De La O, CFE, CIA, CGAP, MPA
Deputy Chief Internal Auditor

Christian Castro, CIA, MAcc
Auditor II

Miguel Montiel, CIA, CGAP
Audit Manager

Distribution:

Financial Oversight and Audit Committee
Dionne Mack, City Manager
Nicole Cote, Deputy City Manager
Anthony Dekeyzer, Director of Mass Transit
Margarita Marin, Deputy Chief Financial Officer/Comptroller



El Paso, TX

300 N. Campbell
El Paso, TX

Legislation Text

File #: BC-2045, Version: 1

**CITY OF EL PASO, TEXAS
LEGISTAR AGENDA ITEM SUMMARY FORM**

AGENDA LANGUAGE:

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Discussion and Action on the results of Round 10 of the Hotel Occupancy Tax Audit. [Internal Audit, Miguel Ortega, (915) 212-1370]



Internal Audit Department Hotel Occupancy Tax Review (Round 10)

Objectives

- Neumo (formerly Avenu Insights & Analytics) completed its most recent round of Hotel Occupancy Tax (HOT) compliance reviews on April 21, 2026, as required under Contract No. 2025-0191R.
- Reviews were conducted to determine whether El Paso-area hotels are complying with local HOT requirements.

Scope

- Review period covered January 1, 2022, through December 31, 2025.
- Twenty hotels were selected for review.
- Neumo reviewed each hotel's gross room, miscellaneous, and exempt revenue records and reconciled them to the occupancy tax returns filed with the City.

Findings & Recommendation

- Tax deficiencies totaling \$1,131,941.83 were identified across 19 of the 20 hotels reviewed as of April 21, 2026.
- Internal Audit recommends the Office of the Comptroller immediately collect these tax deficiencies, plus any applicable penalties and interest, owed to the City.

Additional Considerations

- Determination Letters were sent to deficient hotels on April 23, 2026.
- State tax code¹ allows taxpayers to challenge a deficiency determination under the redetermination process.
 - Petitions for redetermination must be filed within 60 days of the notice of determination.

¹Texas Tax Code §111.009

Requested Action

To accept the results of Round 10 of the HOT Review and forward the Review Report to City Council for action.



**Internal Audit Department
Hotel Occupancy Tax Audit – Round# 10
(January 1, 2022 to December 31, 2025)**

Issued by the
Internal Audit Department
April 21, 2026



Internal Audit Department

MAYOR

Renard U. Johnson

DATE: April 21, 2026

TO: Margarita Marin, Deputy Chief Financial Officer/City Comptroller

FROM: Adrian Serrano, CPA – Chief Internal Auditor

SUBJECT: Hotel Occupancy Tax Audit – Final Report (Round# 10)

CITY COUNCIL

District 1

Alejandra Chávez

District 2

Dr. Josh Acevedo

District 3

Deanna M. Rocha

District 4

Cynthia Boyar Trejo

District 5

Ivan Niño

District 6

Art Fierro

District 7

Lily Limón

District 8

Chris Canales

CITY MANAGER

Dionne Mack

The City of El Paso has contracted Avenu Insights & Analytics to conduct Hotel Occupancy Tax (HOT) Reviews in accordance with Contract No. 2025-0191R. On April 21, 2026, Avenu Insights & Analytics concluded their review of HOT compliance for 20 El Paso area hotels. The period under review was from January 1, 2022 through December 31, 2025 (48 months). The review of the 20 hotels identified that nineteen (19) hotels had deficiencies totaling \$1,131,941.83. One (1) hotel did not have any deficiencies.

The following table is a summary of the nineteen (19) hotels that had deficiencies:

#	Hotel Name	Deficiency	Deficiency Amount
1	Days Inn by Wyndham - El Paso Airport East	Under Reported Gross Revenue, Unreported Other Revenue, Over-Stated Exempt Revenue, Invalid Exempt Revenue	\$7,803.66
2	Holiday Inn Express & Suites - Sunland Park	Under Reported Gross Revenue, Unreported Taxable Fees, Over-Stated Exempt Revenue, Invalid Exempt Revenue	\$6,393.88
3	La Quinta Inn by Wyndham - El Paso East Lomaland	Under Reported Gross Revenue, Unreported Other Revenue, Disallowed Exempt Revenue (2022-2023), Invalid Exempt Revenue (Per Extrapolation) (2024 – 2025), Remaining Taxes Due to City (2025)	\$109,783.05
4	Candlewood Suites Building 11193	Under Reported Taxable Revenue (Note: These two hotels reported as one entity)	\$50,007.40
5	Holiday Inn Express Guesthouse		
6	Holiday Inn Express & Suites - El Paso I-10 East	Unexplained Other Revenue	\$13,719.20
7	Stanton House - El Paso Downtown	Unreported Pet Fees, Unreported Smoking Fees, Unreported Cancellation Fees	\$7,635.39
8	America’s Hotel - El Paso Medical Center	Under-Reported Gross Revenue, Understated Exempt Revenue, Invalid Exempt Revenue	\$395.10

Adrian Serrano, CPA – Chief Internal Auditor

Internal Audit Department | 218 N. Campbell | El Paso, TX 79901

O: (915) 212-0069 | D: (915) 212-1365 | Email: SerranoAA@elpasotexas.gov





Internal Audit Department

MAYOR

Renard U. Johnson

CITY COUNCIL

District 1

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Dionne Mack

#	Hotel Name	Deficiency	Deficiency Amount
9	Hyatt Place - El Paso Airport	Under Reported Gross Revenue, Invalid Exempt Revenue	\$42,904.34
10	Embassy Suites by Hilton - El Paso	Over-Stated Exempt Revenue, Invalid Exempt Revenue	\$49,152.40
11	Holiday Inn - El Paso Airport	Under Reported / Unreported Gross Revenue, Credit for Exempt Revenue to Offset Unreported Periods, Unreported State Recovery Fee, Unexplained Taxable Other Revenue, Invalid Exempt Revenue	\$229,846.22
12	Residence Inn by Marriott - El Paso	Under Reported Gross Revenue, Unreported State Recovery Fees, Unreported Smoking Fees, Invalid Exempt Revenue	\$14,300.28
13	Comfort Inn & Suites - El Paso I-10 Airport	Under Reported Gross Revenue, Reported Damages/Missing Items, Unreported Misc. Revenue, Disallowed Exempt Revenue	\$262,687.65
14	Hilton Garden Inn - El Paso Airport	Under Reported Gross Revenue, Unexplained Misc. Revenue, Overstated Exempt Revenue, Invalid Exempt Revenue	\$96,826.47
15	Homewood Suites by Hilton - El Paso Airport	Invalid Exempt Revenue	\$641.09
16	La Quinta Inn & Suites - El Paso East	Under Reported Gross Revenue, Unreported Other Revenue, Unreported Taxable Fees, Invalid Exempt Revenue (2024- 2025), Disallowed Exempt Revenue (2022 – 2023), and Remaining Taxes Due to City (2025)	\$87,151.08
17	Intown Suites Extended Stay - El Paso	Under Reported Gross Revenue, Over-Stated Exempt Revenue, Invalid Exempt Revenue	\$6,534.30
18	Holiday Inn Express & Suites - El Paso North	Over-Stated Exempt Revenue, Invalid Exempt Revenue	\$12,548.99
19	La Quinta Inn by Wyndham - El Paso Cielo Vista	Under Reported Gross Revenue, Credit for Exempt Revenue 2024 – 2025 to Offset Gross Revenue Assessment, Disallowed Exempt Revenue (2022-2023), Remaining Taxes Due to City (2025)	\$133,611.33
Total:			\$1,131,941.83

Note: The deficiency amounts identified above do not include penalties and interest associated with past-due Hotel Occupancy Taxes owed to the City. Penalties and interest are assessed and tracked by the Office of the Comptroller.

Adrian Serrano, CPA – Chief Internal Auditor

Internal Audit Department | 218 N. Campbell | El Paso, TX 79901

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Internal Audit Department

MAYOR

Renard U. Johnson

CITY COUNCIL**District 1**

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CITY MANAGER

Dionne Mack

The Office of the Comptroller should collect the \$1,131,941.83 owed to the City for uncollected Hotel Occupancy Tax from the nineteen (19) hotels above. For more details, please see the attached Avenu Insights & Analytics Hotel Occupancy Tax Review – Final Audit Report.

If you have any questions, please feel free to contact me at extension 21365.

cc: Financial Oversight and Audit Committee

Dionne Mack, City Manager

Robert Cortinas, Chief Financial Officer/Deputy City Manager

DRAFT

Adrian Serrano, CPA – Chief Internal Auditor

Internal Audit Department | 218 N. Campbell | El Paso, TX 79901

O: (915) 212-0069 | D: (915) 212-1365 | Email: SerranoAA@elpasotexas.gov



The City of El Paso, TX

HOTEL OCCUPANCY TAX REVIEW – FINAL REPORT



April 21st, 2026

Adrian Serrano - CPA
Chief Internal Auditor
City of El Paso
218 N. Campbell St
5th Floor
El Paso, TX, 79901

The City of El Paso commissioned Neumo, previously Avenu Insights & Analytics, to perform on-site/remote hotel occupancy tax examinations for twenty (20) hotels. This report is our Final Audit Report with respect to the assigned hotel occupancy tax compliance reviews.

A detailed summary of key findings, assessments, and liability, if any, is included for the completed reviews in addition to relevant property information. As part of our due diligence in conducting the reviews and to support and validate the findings, this report identifies details on the audit performance contacts. Also identified are the documents and records furnished by the respective property for review, and, as appropriate, if any.

The twenty (20) properties reviewed and completed resulted in total findings of **\$1,131,941.83**.

Enclosed with this report, you will find an electronic copy of this report, as well as the Commendation / Deficiency Letters (with back-up), that will need to be reviewed by the City, printed on letterhead, signed, and mailed.

This report is organized as follows:

- SECTION I) SNAPSHOT OF FINDINGS BY HOTEL**
- SECTION II) HOTEL REVIEW UPDATE**
- SECTION III) AUDIT PARTICIPANTS AND REPRESENTATIVES**
- SECTION IV) CONTACTS**
- SECTION V) FIELD AUDIT NOTES AND BACK-UP DOCUMENTATION, PER PROPERTY**



SECTION I) SNAPSHOT OF FINDINGS BY HOTEL

	ESTABLISHMENT	FINDING	ADDITIONAL TAX LIABILITY	REASON
1	Days Inn by Wyndham El Paso Airport East	Deficiency	\$7,803.66	Under Reported Gross Revenue, Unreported Other Revenue, Over-Stated Exempt Revenue, Invalid Exempt Revenue
2	Holiday Inn Express & Suites El Paso – Sunland Park	Deficiency	\$6,393.88	Under Reported Gross Revenue, Unreported Taxable Fees, Over-Stated Exempt Revenue, Invalid Exempt Revenue
3	La Quinta Inn by Wyndham El Paso East Lomaland	Deficiency	\$109,783.05	Under Reported Gross Revenue, Unreported Other Revenue, Disallowed Exempt Revenue (2022-2023), Invalid Exempt Revenue (Per Extrapolation) (2024 – 2025), Remaining Tax Due (2025)
4	Candlewood Suites Building 11193 / Holiday Inn Express Guesthouse	Deficiency	\$50,007.40	Under Reported Taxable Revenue
5	Red Roof Plus El Paso East	Commendation	\$0.00	N/A
6	Holiday Inn Express & Suites El Paso I-10 East	Deficiency	\$13,719.20	Unexplained Other Revenue
7	Stanton House El Paso Downtown	Deficiency	\$7,635.39	Unreported Pet Fees, Unreported Smoking Fees, Unreported Cancellation Fees
8	America’s Hotel El Paso Medical Center	Deficiency	\$395.10	Under-Reported Gross Revenue, Understated Exempt Revenue, Invalid Exempt Revenue
9	Hyatt Place El Paso Airport	Deficiency	\$42,904.34	Under Reported Gross Revenue, Invalid Exempt Revenue
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Total

\$1,131,941.83



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**CITY OF EL PASO, TEXAS
LEGISTAR AGENDA ITEM SUMMARY FORM**

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Discussion on the Status of Certificates of Obligation and General Obligation Bonds. [City Manager's Office, Yvette Hernandez, (915) 212-1783]

BACKUP COMING SOON



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Discussion and Action on Community Benefit Leases. [City Manager's Office, Nicole Cote, (915) 212-1082]