



FINANCIAL OVERSIGHT AND AUDIT COMMITTEE MINUTES

March 13, 2025

COUNCIL CHAMBERS, CITY HALL

2:00 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 2:00 p.m. Committee Chair Dr. Josh Acevedo was present and presiding and the following Committee Members answered roll call: Dr. Josh Acevedo, Alejandra Chávez, Deanna Maldonado-Rocha, Ivan Niño, Edmundo S. Calderon – Chief Internal Auditor, and Dionne Mack – City Manager.

PLEDGE OF ALLEGIANCE

AGENDA

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1. Motion made by Committee member Maldonado-Rocha, seconded by Committee member Chávez, and unanimously carried to **APPROVE** the Minutes for the Financial Oversight and Audit Committee meeting of February 12, 2025.

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

NAYS: None

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2. **Discussion and Action on the 2025 Financial Oversight and Audit Committee Meeting Calendar.**

The following members of the FOAC commented:

- Dr. Josh Acevedo, Committee Chair.
- Ms. Alejandra Chávez, Committee Member.

Motion made by Committee member Niño, seconded by Committee member Chávez, and unanimously carried to **APPROVE** the 2025 Financial Oversight and Audit Committee Meeting Calendar.

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

NAYS: None

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3. **Discussion and Action on External Audit Results for Fiscal Year 2024.**

Ms. Rachel Ormsby – Partner, Forvis Mazars, LLP presented a PowerPoint presentation.

The following members of the FOAC commented:

- Dr. Josh Acevedo, Committee Chair.
- Ms. Alejandra Chávez, Committee Member.
- Ms. Deanna Maldonado-Rocha, Committee Member.
- Mr. Ivan Niño, Committee Member.
- Ms. Dionne Mack, City Manager.

Motion made by Committee member Maldonado-Rocha, seconded by Committee member Chávez, and unanimously carried to **APPROVE** the External Audit Results for Fiscal Year 2024.

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

NAYS: None

4. **Discussion on FY 2024-2025 Audit Plan 2nd Quarter Updates.**

Mr. Edmundo S. Calderon – Chief Internal Auditor presented a PowerPoint presentation.

The following members of the FOAC commented:

- Dr. Josh Acevedo, Committee Chair.
- Ms. Alejandra Chávez, Committee Member.

NO ACTION was taken on this item.

5. **Discussion and Action on the results of the Department of Public Health - Internal Control Review P2024-03.**

Mr. Edmundo S. Calderon – Chief Internal Auditor presented a PowerPoint presentation.

The following members of the FOAC commented:

- Dr. Josh Acevedo, Committee Chair.
- Ms. Alejandra Chávez, Committee Member.
- Ms. Deanna Maldonado-Rocha, Committee Member.
- Mr. Ivan Niño, Committee Member.
- Ms. Dionne Mack, City Manager.

Motion made by Committee member Chávez, seconded by Committee member Maldonado-Rocha, and unanimously carried to **ACCEPT** the results of the Department of Public Health - Internal Control Review and bring the results to City Council.

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

NAYS: None

6. **Discussion and Action on the results of the Sun Metro Money Room - Internal Control Review P2024-01.**

Mr. Edmundo S. Calderon – Chief Internal Auditor presented a PowerPoint presentation.

The following members of the FOAC commented:

- Ms. Alejandra Chávez, Committee Member.
- Ms. Deanna Maldonado-Rocha, Committee Member.
- Ms. Dionne Mack, City Manager.

The following City staff member commented:

- Mr. Sasho Andonoski, Administrative Services Manager, Sun Metro

Motion made by Committee member Maldonado-Rocha, seconded by Committee member Chávez, and unanimously carried to **ACCEPT** the results of the Sun Metro Money Room - Internal Control Review and bring the results to City Council.

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

NAYS: None

7. Discussion and Action on the results of the Division of Military Affairs – Travel and Accounts Payable Audit Report A2024-02.

Mr. Edmundo S. Calderon – Chief Internal Auditor presented a PowerPoint presentation.

The following member of the FOAC commented:

- Ms. Dionne Mack, City Manager.

The following City staff member commented:

- Mr. Paul Albright, Military Program Administrator.

Motion made by Committee member Chávez, seconded by Committee member Maldonado-Rocha, and unanimously carried to **ACCEPT** the results of the Division of Military Affairs – Travel and Accounts Payable Audit and bring the results to City Council.

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

NAYS: None

8. Discussion and Action on the results of the Sun Bowl Game Audit Report A2024-04.

Mr. Edmundo S. Calderon – Chief Internal Auditor presented a PowerPoint presentation.

The following members of the FOAC commented:

- Dr. Josh Acevedo, Committee Chair.
- Ms. Alejandra Chávez, Committee Member.
- Mr. Edmundo S. Calderon, Chief Internal Auditor.

The following City staff member commented:

- Ms. Karla Nieman, City Attorney.

The following member of the public commented:

- Mr. Bernie Olivas, Executive Director, Sun Bowl Association.

Motion made by Committee Chair Acevedo, seconded by Committee member Chávez, and unanimously carried to **DENY** the results of the Sun Bowl Game Audit.

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

NAYS: None

9. Discussion and Action on the results of the Vehicle Allowance Program Analysis.

Mr. Edmundo S. Calderon – Chief Internal Auditor presented a PowerPoint presentation.

The following members of the FOAC commented:

- Dr. Josh Acevedo, Committee Chair.
- Ms. Dionne Mack, City Manager.

The following City staff members commented:

- Ms. Mary Wiggins, Chief Human Resources Officer.
- Ms. Karla Nieman, City Attorney.

Motion made by Committee member Chávez, seconded by Committee member Niño, and unanimously carried to **ACCEPT** the results of the Vehicle Allowance Program Analysis and bring the results to City Council.

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

NAYS: None

10. Discussion and Action on proposed amendments to the FY 2024-2025 Audit Plan to be sent to City Council for Final Approval at the April 1, 2025 Regular Council Meeting.

The following members of the FOAC commented:

- Dr. Josh Acevedo, Committee Chair.
- Ms. Deanna Maldonado-Rocha, Committee Member.
- Mr. Edmundo S. Calderon, Chief Internal Auditor.

Motion made by Committee Chair Acevedo, seconded by Committee member Maldonado-Rocha, and unanimously carried to **APPROVE** the proposed amendments to the FY 2024-2025 Audit Plan, send it to City Council for Final Approval at the April 1st, 2025 Regular City Council Meeting and direct the Chief Internal Auditor to collect feedback from the FOAC on potential audits to replace the freed up hours in the Audit Plan by March 20th, 2025 and conduct a Risk Assessment from this feedback to be presented at the FOAC Meeting for Review and Action on April 10th, 2025.

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

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ADJOURN

Motion made by Committee Chair Acevedo seconded by Committee Member Maldonado-Rocha and unanimously carried to **ADJOURN** the meeting at 3:33 p.m.

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

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APPROVED AS TO CONTENT:

Dr. Josh Acevedo – Committee Chair,
Financial Oversight and Audit Committee

Edmundo S. Calderon – Chief Internal Auditor,
Internal Audit Department