



**Internal Audit Department  
Environmental Services –  
P-Card and Travel Audit  
A2026-07**

# Objectives

The audit objectives were to review P-Card transactions and Travel Requests made by the Environmental Services Department (ESD) during FY 2025. The audit concentrated on the following areas:

- Obtain an understanding of ESD's P-Card Program and Travel Request approval process.
- Determine if the current ESD P-Card primary approvers and reconcilers are properly reviewing and monitoring the expenditures related to purchases through P-Cards.
- Determine if Travel Requests are properly approved and reconciled.
- Determine if P-Card transactions are for proper expenditures to include travel.

# Objectives (cont.)

- Verify that original receipts properly support P-Card transactions and travel expenditures.
- Identify if Sales Tax was paid using the P-Card.
- Determine if spending limits on P-Card transaction have been followed.

# Scope and Methodology

The scope of September 1, 2024 to August 31, 2025, included:

- Reviewing City of El Paso Policies and Procedures.
- Conducting interview with Environmental Services management and staff.
- Reviewing P-Card transactions made by ESD.
- Reviewing completed Travel Requests.
- Reviewing ESD employee departures and P-Card closures.

# Finding 1 (Positive)

Based on the results of our review of Environmental Services' P-Card transactions and Travel Requests during Fiscal Year 2025, we identified that the Environmental Services Department:

- Has established processes to properly review and approve P-Card purchases and submit proper receipts as backup.
- Properly completes Travel Requests before travel occurs and properly reconciles Travel Requests after travel.
- Ensures the cancellation of P-Cards and that no transactions occur with an employee's P-Card after an employee's separation/transfer.

We can provide reasonable assurance that the Environmental Services Department has processes in place to ensure that P-Card purchases and Travel Requests are properly reviewed and approved in accordance with City of El Paso Policies and Procedures.

# Recommendation

The Environmental Services Department should continue to ensure that all aspects of their P-Card and Travel processes function in accordance with City of El Paso Policies and Procedures.

## Management Response

None required.

# Conclusion

The Environmental Services Department met the audit objectives in the following areas:

- Has established processes to properly review and approve P-Card purchases and submit proper receipts as backup.
- Properly completes Travel Requests before travel occurs and properly reconciles Travel Requests after travel.
- Ensures the cancellation of P-Cards and that no transactions occur with an employee's P-Card after an employee's separation/transfer.

# Requested Action

To accept the results of the Environmental Services – P-Card and Travel Audit A2026-07.