



CITY OF EL PASO

Internal Audit Department 2nd Quarter Update

December 1, 2024 to February 28, 2025

Reporting Statement

According to Domain III & IV of the Global Internal Audit Standards, Principle 8 - Standard 8.1 and Principle 9 - Standard 9.4 as issued by the Institute of Internal Auditors, the Chief Internal Auditor must report periodically to the Financial Oversight and Audit Committee and Senior Management on the internal audit activity's purpose, authority, responsibility, and performance relative to its Audit Plan.

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

Independence Statement

As required by the Global Internal Audit Standards, Standard 7.1, the City of El Paso's Internal Audit Department continues to maintain its independence. Per the City Charter amended May 6, 2023, the Chief Internal Auditor reports operationally to the Chairman of the Financial Oversight and Audit Committee (FOAC) and legislatively to the FOAC. The FOAC reviews and recommends for approval by City Council the Internal Audit Charter and annual risk-based Audit Plan. The FOAC also receives quarterly updates to the Annual Audit Plan from the Chief Internal Auditor. The City Manager shall be responsible for the implementation of any audit recommendations for changes to City administrative procedures and operations as requested by City Council.

Training Hours

January 1 to February 28, 2025

Name	Position	CPE Hours
Edmundo Calderon	Chief Internal Auditor	7.80
Liz De La O	Deputy Chief Internal Auditor	8.80
Mike Montiel	Audit Manager	2.00
Martha Vargas	Auditor IV	7.80
Miguel Ortega	Auditor III	4.80
Sergio Carrillo	Auditor III	9.30
Esmeralda Herrera	Auditor II	6.80
Christian Castro	Auditor I	9.80
Miguel Olivas	Auditor I	7.80

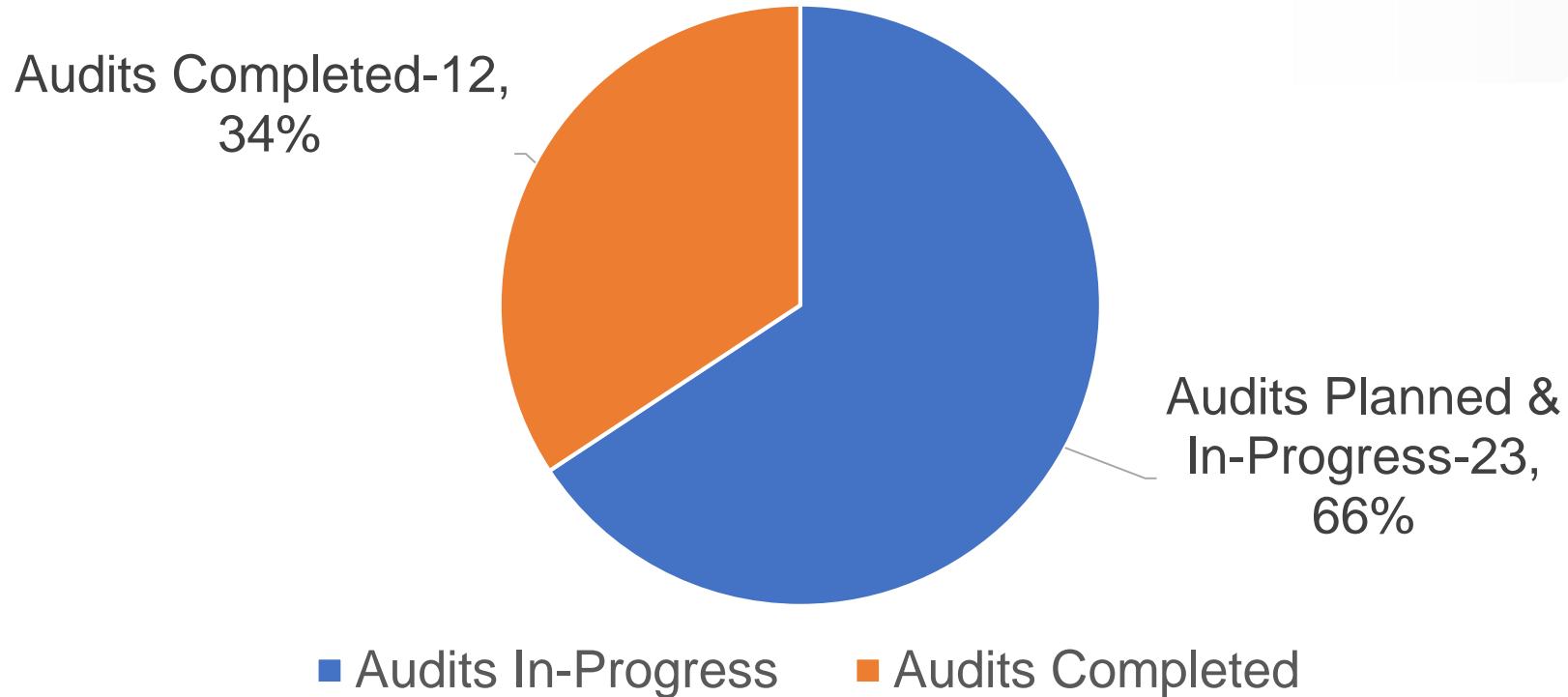
Overview of FY 2024-2025 Audit Plan

September 1, 2024 to February 28, 2025

Audit Status	Audits
a. Number of Audits Completed	12
b. Number of Audits Planned & In-Progress	23
c. Total Number of Audits	35

FY 2024-2025 Audit Plan Completion

September 1, 2024 to February 28, 2025



Audit Code	Audit Name	Status
P2024-01	Sun Metro Money Room – Internal Control Review	Complete
P2024-03	Dept. of Public Health – Internal Control Review	Complete
A2024-08	On-Call Services Agreement Audit	In-Progress
A2025-01	Parks and Recreation Dept. – Park Usage Permit Audit	In-Progress
A2025-02	El Paso International Airport – Accts. Payable Audit	In-Progress
A2025-03	Follow-Up Audit Division of Military Affairs – Travel & Accounts Payable Audit	In-Progress
A2025-04	Budget Transfer Audit	In-Progress
A2025-05	Police Department – Cyber Security Audit	In-Progress
P2025-01	Accounts Receivable – Hotel Occupancy Tax Review	In-Progress
P2025-02	Vehicle Allowance & Take-Home Cars	In-Progress
CoSourced	Hotel Occupancy Tax Audits – Round 9	In-Progress
CoSourced	Franchise Fee Audit – El Paso Water Utility	Not Started

2024-2025 Audits

**December 1, 2024 to
February 28, 2025**

City of El Paso – Employee Hotline

December 1, 2024 to February 28, 2025

Received 8 calls and 1 call remained open as of February 28, 2025.

Tax Office Refund Review Project

December 1, 2024 to February 28, 2025

Conducted 25 Tax Office Refund Reviews
during the 2nd Quarter.

Client Surveys

December 1, 2024 to February 28, 2025

Audit Name	Survey Opened	Survey Closed	# Surveys Sent Out	# Surveys Completed	% Surveys Completed
Sun Metro Money Room - Internal Controls Review P2024-01	01/30/2025	02/10/2025	5	5	100%
DPH – Internal Control Review P2024-03	01/22/2025	02/05/2025	3	2	67%

Q & A