



Internal Audit Department 1st Quarter Update

September 1, 2025 to November 30, 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.

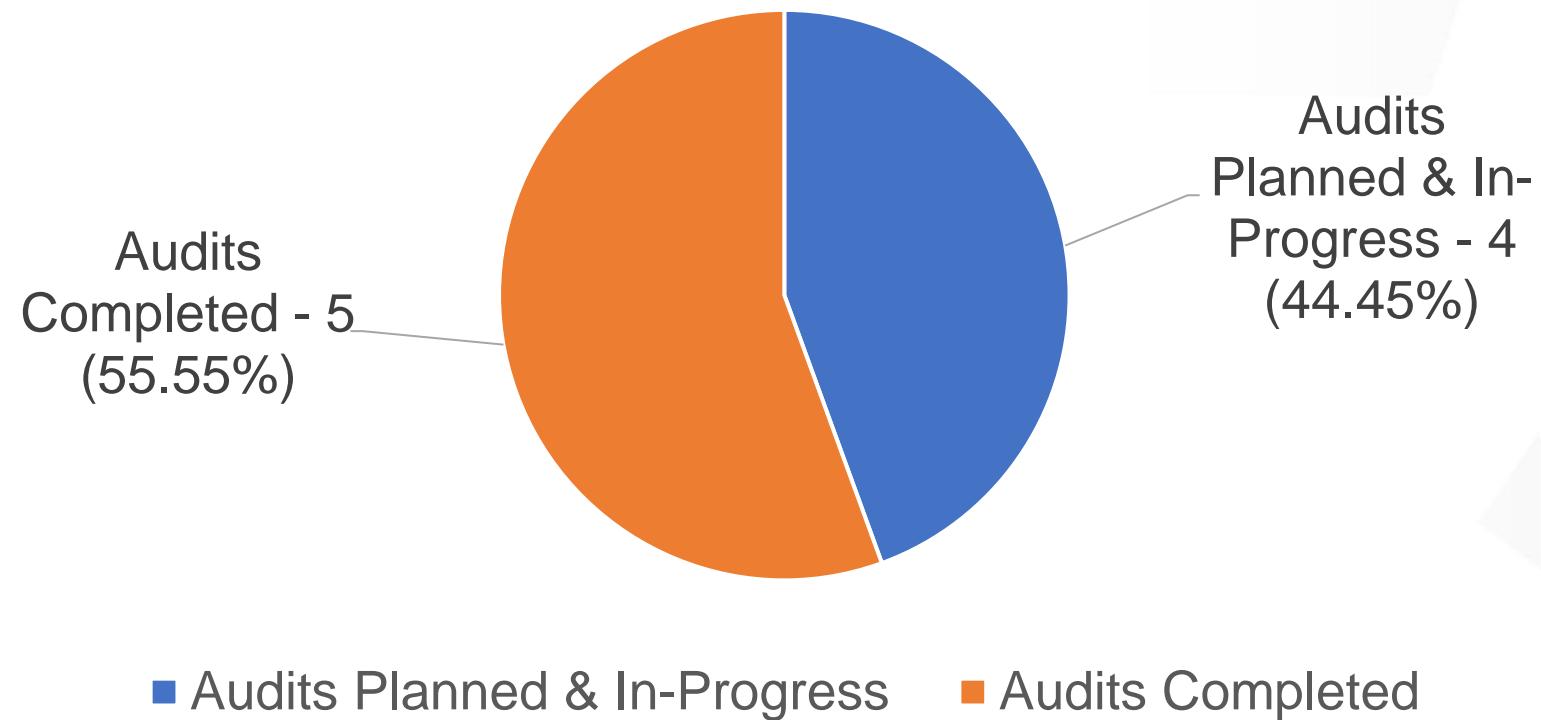
Overview of FY 2025-2026 Audit Plan

September 1, 2025 to November 30, 2025

Audit Status	Audits
a. Number of Audits Completed	5
b. Number of Audits Planned & In-Progress	4
c. Total Number of Audits	9

FY 2025-2026 Audit Plan Completion

September 1, 2025 to November 30, 2025



Audit Code	Audit Name	Status
A2025-08	Animal Services – Westside Adoption Center Construction Audit	Complete
A2025-09	El Paso Zoo – Financial Activity Audit	Complete
A2025-10	Accounts Receivable Program – 2 nd Follow-Up Audit	Complete
A2026-01	Planning & Inspections – Permit Review Follow-Up Audit	Complete
N/A	Tax Office Refunds Reviews	Complete
A2025-05	Code Enforcement Division Audit	In-Progress
A2026-07	Environmental Services – P-Card and Travel Audit	In-Progress
CoSourced	Police Department – Cyber Security Assessment	In-Progress
N/A	Red Book – Internal Self Assessment	In-Progress

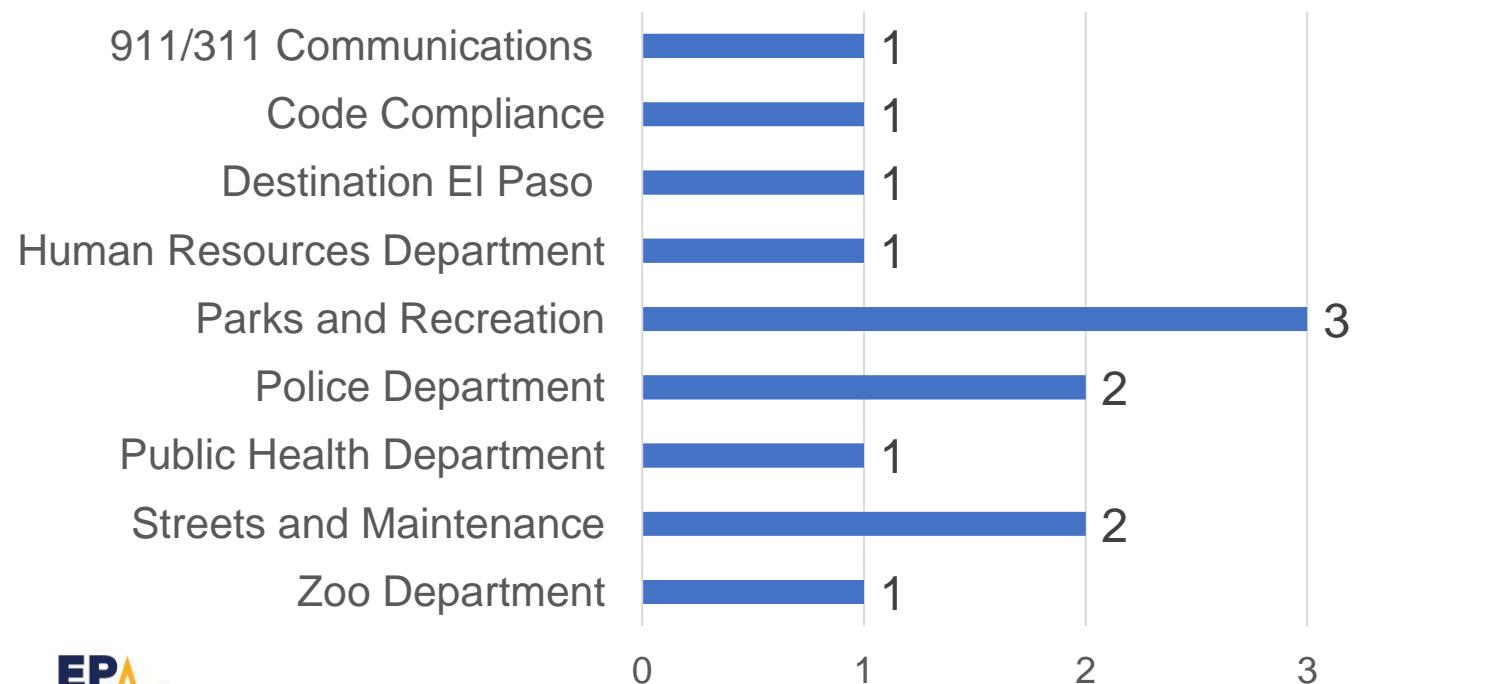
2025-2026 Audits

**September 1, 2025 to
November 30, 2025**

City of El Paso – Employee Hotline

September 1, 2025 to November 30, 2025

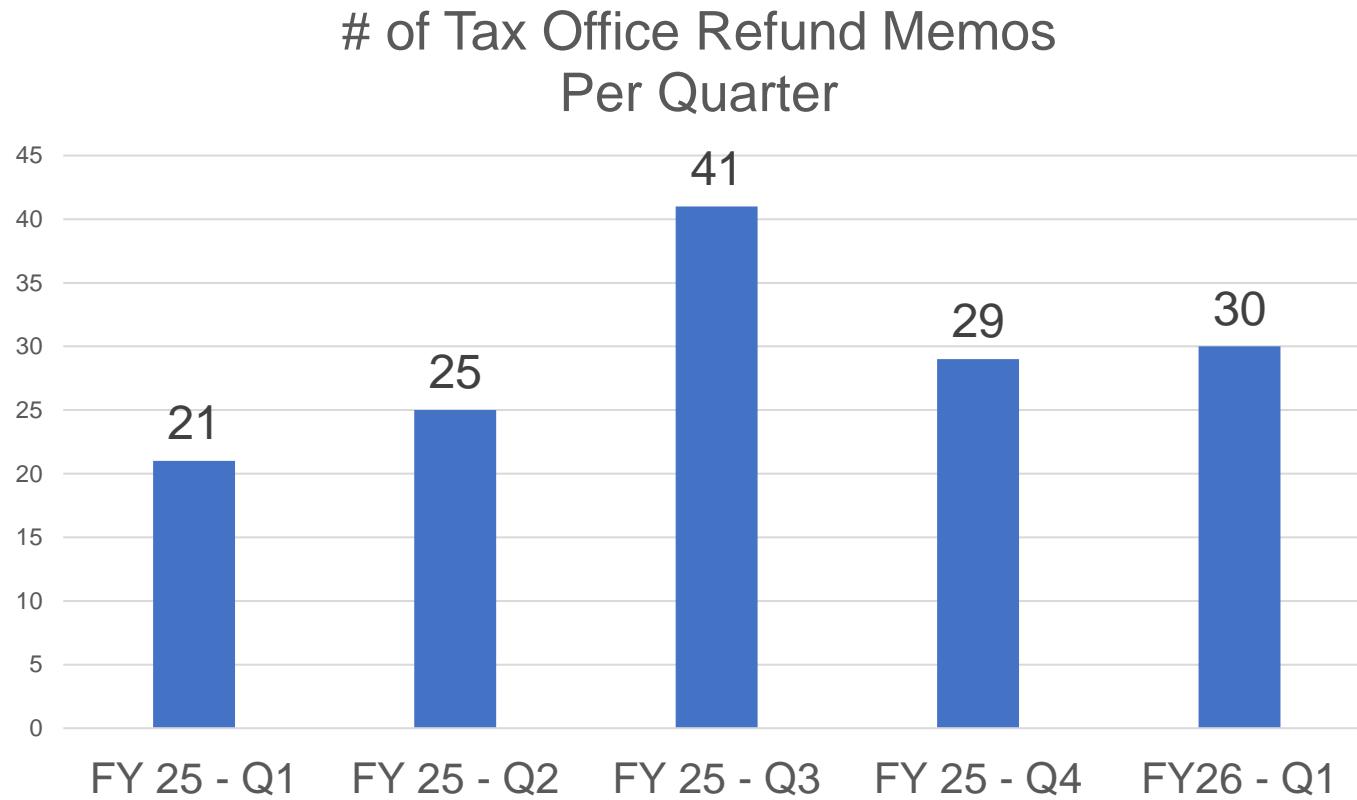
FY 2025-2026 Q1 Hotline Incident Reports
by Department



- Total of 13 Hotline Incidents Reports
- 4 remained open as of November 30, 2025

Tax Office Refund Review Project

September 1, 2025 – November 30, 2025



Conducted 30 Tax Office Refund Reviews during the 1st Quarter.

Client Surveys

September 1, 2025 to November 30, 2025

Audit Name	Survey Opened	Survey Closed	# Surveys Sent Out	# Surveys Completed	% Surveys Completed	Avg. Rating
El Paso Zoo – Financial Activity Audit A2025-09	10/8/2025	10/22/2025	3	2	67%	3.5
Planning & Inspections – Permit Review Follow-Up Audit A2026-01	11/19/25	12/4/25	3	1	33%	4.0
Animal Services – Westside Adoption Center Construction Audit A2025-08	11/20/25	12/9/25	3	2	67%	3.77

Q & A