



CITY OF EL PASO

# Internal Audit Department 4<sup>th</sup> Quarter Update

June 1, 2025 to August 31, 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.

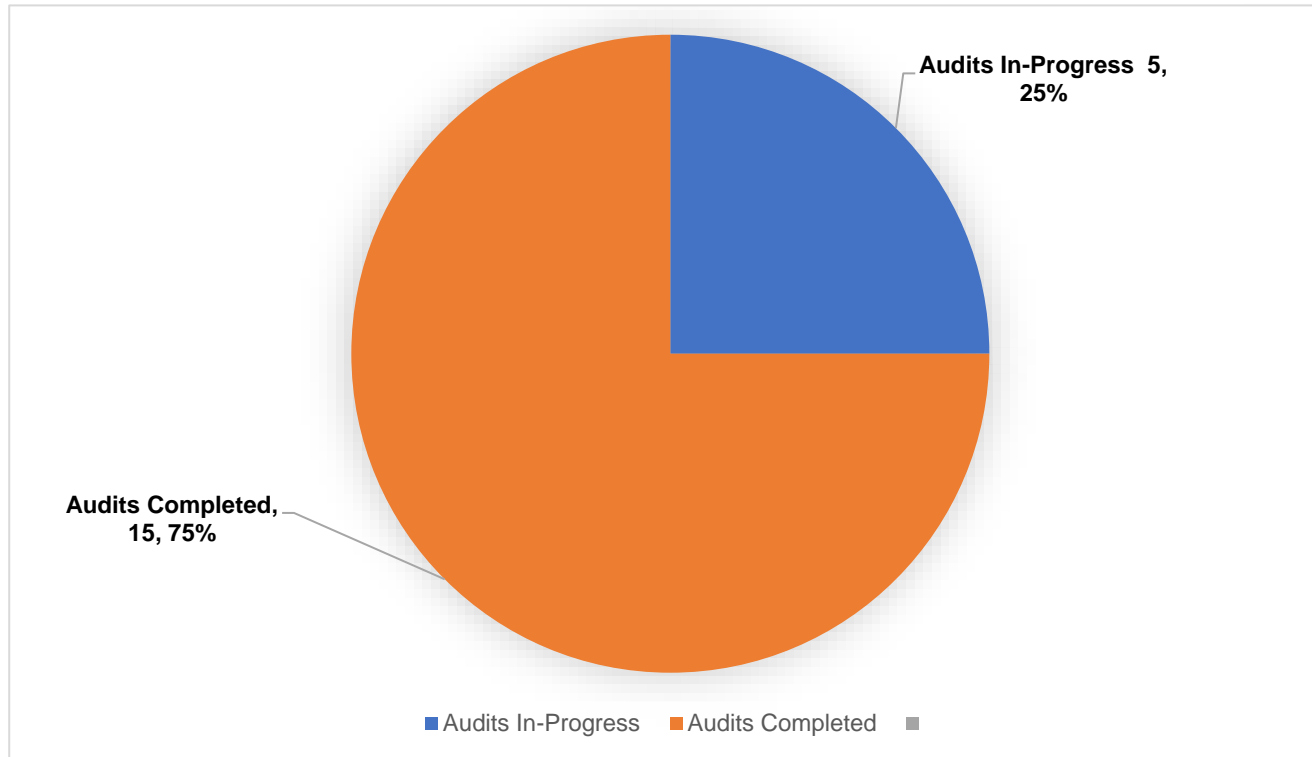
# Overview of FY 2024-2025 Audit Plan

September 1, 2024 to August 31, 2025

Audit Status	Audits
a. Number of Audits Completed	15
b. Number of Audits Planned & In-Progress	7
c. Total Number of Audits	22

# FY 2024-2025 Audit Plan Completion

September 1, 2024 to August 31, 2025





Audit Code	Audit Name	Status
P2023-07	Pension Office Digitization and Cybersecurity Review	Complete
P2024-01	Sun Metro Money Room – Internal Control Review	Complete
P2024-03	Dept. of Public Health – Internal Control Review	Complete
A2024-03	Planning and Inspections – Permit Review Audit	Complete
A2024-08	On-Call Services Agreement Audit	Complete
A2025-01	Parks and Recreation Dept. – Park Usage Permit Audit	Complete
A2025-02	El Paso International Airport – Accts. Payable Audit	Complete
A2025-03	Follow-Up Audit Division of Military Affairs – Travel & Accounts Payable Audit	Complete
A2025-04	Budget Transfer Audit	Complete
A2025-05	Code Enforcement Division Audit	In-Progress
A2025-06	Streets and Maintenance (SAM) - Permits Review Follow-Up Audit	Complete

# 2024-2025 Audits

**December 1, 2024 to  
August 31, 2025**

Audit Code	Audit Name	Status
A2025-07	Economic Development - 380 Agreement Monitoring Follow-Up Audit	Not Started
A2025-08	Animal Services - Westside Adoption Center Construction Audit	In-Progress
A2025-09	El Paso Zoo - Financial Activity Audit	In-Progress
P2025-01	Accounts Receivable – Hotel Occupancy Tax Review	Complete
P2025-02	Vehicle Allowance & Take-Home Cars	Complete
P2025-03	Executive Vacation Request & Sick Leave Project (Cancelled on FOAC Mtg of 03/13/2025)	Cancelled
P2025-04	City Council & City Manager's Office - P-Card and Travel Review (Cancelled on FOAC Mtg of 03/13/2025)	Cancelled
CoSourced	Police Department – Cyber Security Audit	In-Progress
CoSourced	Hotel Occupancy Tax Audits – Round 9	Complete
CoSourced	Franchise Fee Audit – El Paso Water Utility	Not Started

# 2024-2025 Audits

December 1, 2024 to August 31, 2025

Audit Code	Audit Name	Status
N/A	Red Book – Internal Self Assessment	In-Progress
N/A	Tax Office Refund Reviews	Complete
N/A	Charter Communications – Franchise Fee Compliance Audit	Complete
N/A	Single Family Owner Occupied Renovation Program Audit	Not Started

# 2024-2025 Audits

December 1, 2024 to  
August 31, 2025



# City of El Paso – Employee Hotline

June 1, 2025 to August 31, 2025

Received 10 calls and 2 call remained open as of August 31, 2025.

# **Tax Office Refund Review Project**

**June 1, 2025 to August 31, 2025**

**Conducted 29 Tax Office Refund Reviews  
during the 4<sup>th</sup> Quarter.**

# Client Surveys

June 1, 2025 to August 31, 2025

Audit Name	Survey Opened	Survey Closed	# Surveys Sent Out	# Surveys Completed	% Surveys Completed
Budget Transfer Audit A2025-04	07/10/2025	07/28/2025	2	2	100%
Streets and Maintenance (SAM) – Permits Review Follow-Up Audit A2025-06	07/29/2025	08/12/2025	2	1	50%
Vehicle Allowance & Take-Home Cars Project P2025-02	08/25/2025	09/10/2025	2	1	50%

# Q & A