



CITY OF EL PASO

# Internal Audit Department 2nd Quarter Update

December 1, 2025 to February 28, 2026

# 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.

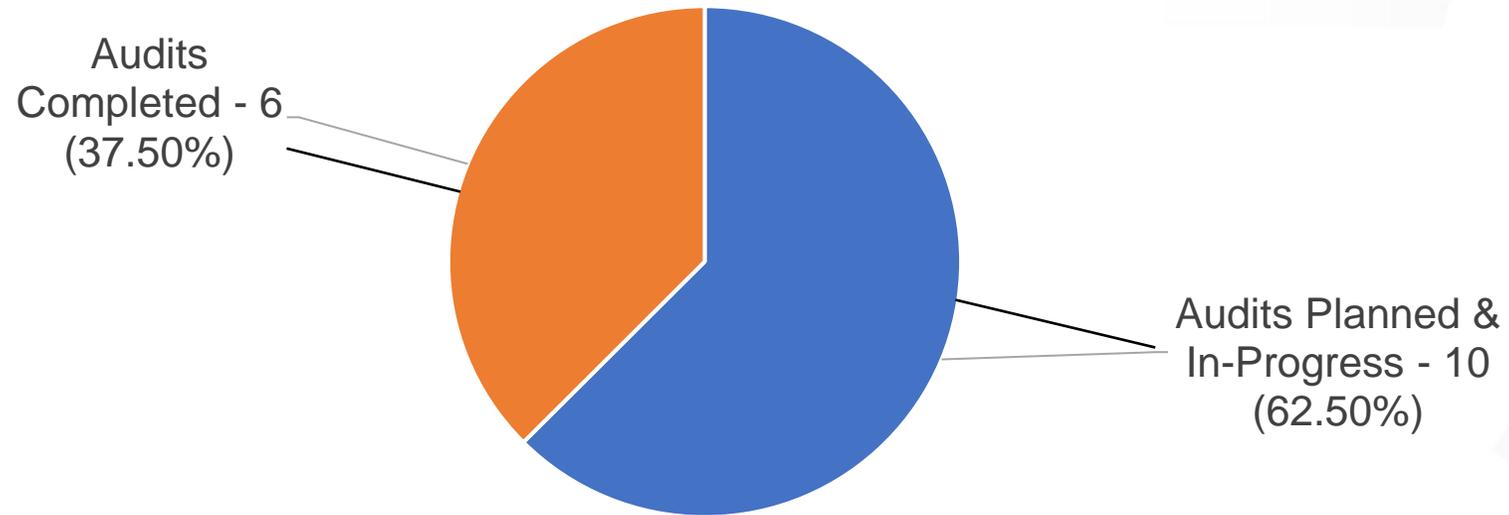
# Overview of FY 2025-2026 Audit Plan

September 1, 2025 to February 28, 2026

Audit Status	Audits
a. Number of Audits Completed (Based on Report Date)	6
b. Number of Audits Planned & In-Progress	10
c. Total Number of Audits	16

# FY 2025-2026 Audit Plan Completion

September 1, 2025 to February 28, 2026



■ Audits Planned & in Progress    ■ Audits Completed

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 <sup>nd</sup> Follow-Up Audit	Complete
A2026-01	Planning & Inspections – Permit Review Follow-Up Audit	Complete
A2026-07	Environmental Services – P-Card and Travel Audit	Complete
N/A	Tax Office Refunds Reviews	Complete
A2025-05	Code Enforcement Division 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  
February 28, 2026

Audit Code	Audit Name	Status
A2026-04	On-Call Services Agreement Follow-Up Audit	In-Progress
A2026-05	El Paso Police Department – Overtime Audit	In-Progress
A2026-06	Single Family Owner-Occupied Renovation Program Audit	In-Progress
A2026-07	Streets and Maintenance – Facility Maintenance Audit	In-Progress
A2026-09	Sun Metro Accounts Payable Audit	In-Progress
CoSourced	Health Department – Cybersecurity Assessment	In-Progress
CoSourced	Hotel Occupancy Tax (HOT) – Round 10	In-Progress

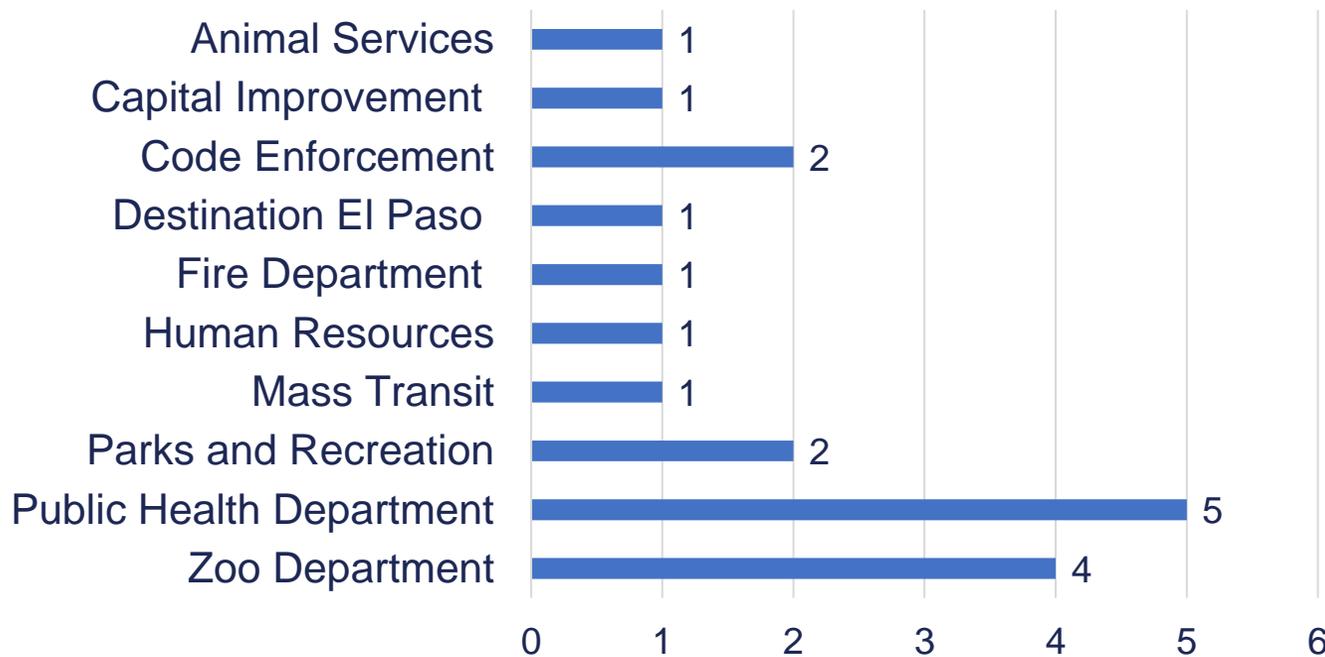
# 2025-2026 Audits

September 1, 2025 to  
February 28, 2026

# City of El Paso – Employee Hotline

## December 1 to February 28, 2026

FY 2025-2026 Q2 Hotline Incident Reports  
by Department

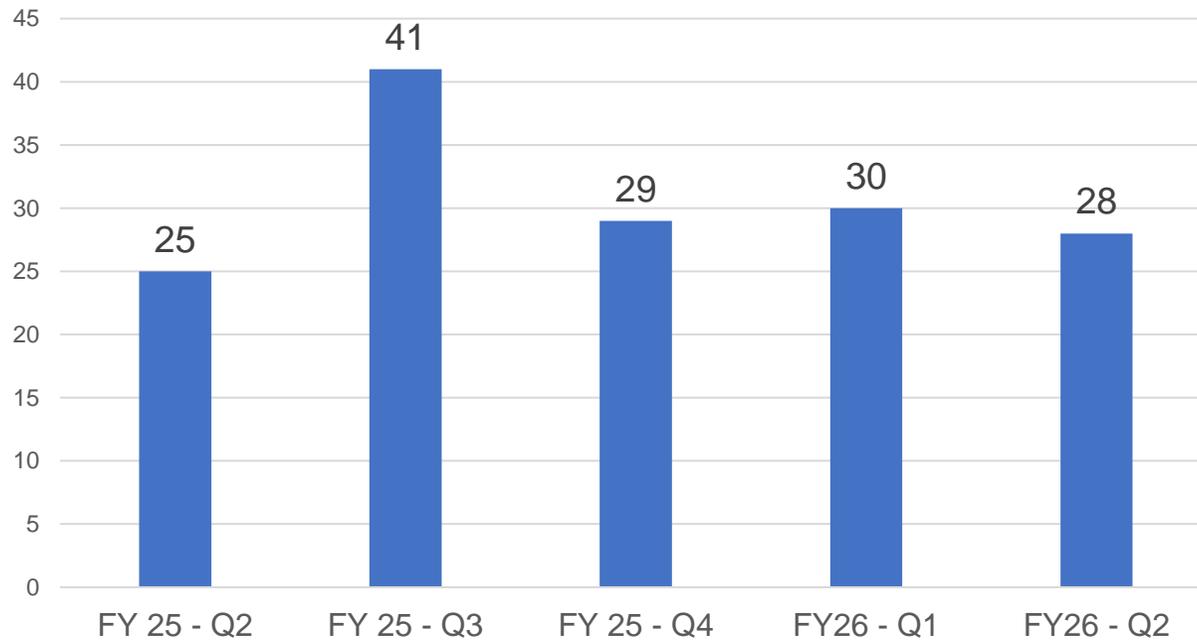


- Total of 19 new Hotline Incidents Reports
- 7 remained open as of February 28, 2026
- 2 Incident Reports from Q1 remain open as of February 28, 2026
- Total of 9 incident remain open as of February 28, 2026

# Tax Office Refund Review Project

December 1, 2025 – February 28, 2026

# of Tax Office Refund Memos Per Quarter



Conducted 28 Tax Office Refund Reviews during the 2<sup>nd</sup> Quarter.

# Client Surveys

December 1, 2025 to February 28, 2026

Audit Name	Survey Opened	Survey Closed	# Surveys Sent Out	# Surveys Completed	% Surveys Completed	Avg. Rating*
Accounts Receivable Program – 2 <sup>nd</sup> Follow-Up Audit A2025-10	12/18/25	1/12/26	3	1	33%	3.87
Environmental Services – P-Card and Travel Audit A2026-07	2/4/26	2/18/26	4	3	75%	3.67

\*Rating based on a 4-point scale.

# Q & A