

**CITY OF EL PASO, TEXAS
AGENDA ITEM
DEPARTMENT HEAD'S SUMMARY FORM**



DEPARTMENT: Internal Audit

AGENDA DATE: 4/1/25

PUBLIC HEARING DATE:

CONTACT PERSON NAME: Edmundo Calderon - Internal Audit

PHONE NUMBER: 915-212-1365

2nd CONTACT PERSON NAME: Elizabeth De La O

PHONE NUMBER: 915-212-1371

DISTRICT(S) AFFECTED: All Districts

STRATEGIC GOAL:

Goal 6: Set the Standard for Sound Governance and Fiscal Management

SUBGOAL:

SUBJECT:

Discussion and action to approve the proposed amendments to the FY2024-2025 Audit Plan.

BACKGROUND / DISCUSSION:

On March 13, 2025, the Financial Oversight and Audit Committee (FOAC) approved the removal of the following audit engagements from the FY2024-2025 Audit Plan:

- Executive Vacation Request & Sick Leave Project
- El Paso Zoo – Memberships, Fund-Raising Activities, Attendance, Ticket Sales Audit
- P-Card Review – City Council & City Manager's Office

COMMUNITY AND STAKEHOLDER OUTREACH:

Not applicable

PRIOR COUNCIL ACTION:

Not applicable

AMOUNT AND SOURCE OF FUNDING:

Not applicable

REPORTING OF CONTRIBUTION OR DONATION TO CITY COUNCIL:

Not applicable

NAME	AMOUNT (\$)

*****REQUIRED AUTHORIZATION*****

DEPARTMENT HEAD:

Edmundo S. Calderon 3-24-2025

(If Department Head Summary Form is initiated by Purchasing, client department should sign also)

**City of El Paso
Internal Audit Department
FY2024-2025 Audit Plan
-Attachment 1-**

*As of 2/27/25

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
First Quarter				
(CarryFwds) Pension Office Digitization and Cybersecurity Review (Start Date: 2/8/23; Report Date: 10/30/24)	50			
(CarryFwds) Sun Metro Money Room Internal Control Review (Start Date: 2/6/24; Report Date: 10/30/24)	50			
(CarryFwds) Water Parks Financial Review Follow Up Audit (Start Date: 5/23/24; Report Date: 7/22/24)	50			
(CarryFwds) U-Matter Card Program Review (Start Date: 6/3/24; Report Date: 7/30/24)	50			
(CarryFwds) Sun Bowl Game Audit (Start Date: 2/5/24; Report Date: 6/26/24)	50			
(CarryFwds) Accounts Receivable Program Follow Up Audit (Start Date: 6/13/24; Report Date: 7/31/24)	100			
(CarryFwds) Planning and Inspections - Permit Review Audit (Start Date: 1/29/24; Report Date: 10/22/24)	100			
(CarryFwds) SAM - Cyber Security Assessment Follow Up Audit (Start Date: 6/17/24; Report Date: 8/20/24)	100			
(CarryFwds) Health Department - Internal Control Review (Start Date: 6/26/24; Report Date: 12/3/24)	250			
(CarryFwds) Accounts Receivable - Hotel Occupancy Tax Audits (Start Date: 11/12/24; Report Date: In Progress)	250			
(CarryFwds) On-Call Services Agreement Audit (Start Date: 6/11/24; Report Date: In Progress)	300			
(CarryFwds) El Paso International Airport- Accounts Payable Audit (Start Date: 11/20/24; Report Date: In Progress)	500			
Citywide Sales Tax Analysis - Clearview	40			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
City Employee Hotline	75			
Tax Office Refund Review Project	100			
Longevity Project	100			
Cyber Audits - Administration	300			
Contingency Hours	404			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		560		
Auditor Training			135	
Vacation/Sick Leave/Holiday				651
Total for Quarter	3,019	875	135	651
Second Quarter				
Take Home Cars & Use of City Vehicles Project	250			
Executive Vacation Requests & Sick Leave Project	250			
Follow Up Audit: Streets & Maintenance - Permits Review Audit	250			
Parks Department - Permit Audit	500			
Budget Transfer Audit	500			
Citywide Sales Tax Analysis - Clearview	40			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
City Employee Hotline	75			
Tax Office Refund Review Project	100			
Longevity Project	100			
Cyber Audits - Administration	300			
Contingency Hours	504			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		560		
Auditor Training			135	
Vacation/Sick Leave/Holiday				651
Total for Quarter	3,019	875	135	651

**City of El Paso
Internal Audit Department
FY2024-2025 Audit Plan
-Attachment 1-**

*As of 2/27/25

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
Third Quarter				
Yellow Book Self-Assessment	250			
Red Book Self-Assessment	250			
El Paso Zoo - Memberships, Fund-Raising Activities, Attendance, & Ticket Sales Audit	500			
Animal Services Facilities Upgrade, Change Orders, & Construction Compliance Audit	500			
P-Card Reviews: City Council & City Manager's Office - P-Card & Travel Review	250			
Citywide Sales Tax Analysis - Clearview	40			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
City Employee Hotline	75			
Tax Office Refund Review Project	100			
Longevity Project	100			
Cyber Audits - Administration	300			
Contingency Hours	504			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		560		
Auditor Training			135	
Vacation/Sick Leave/Holiday				651
Total for Quarter	3,019	875	135	651
Fourth Quarter				
Follow Up Audit: Division of Military Affairs - Travel & Acc. Payable Audit	250			
Follow Up Audit: Economic Development - 380 Agreement Monitoring Audit	250			
CID - Davis-Bacon Act Compliance & Certified Payroll Audit	500			
Emergency Solutions Grant (ESG) Program Audit	500			
SAM - Facility Maintenance Audit	500			
Citywide Sales Tax Analysis - Clearview	40			
Hotel Occupancy Tax Audits - Administration	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
City Employee Hotline	75			
Tax Office Refund Review Project	100			
Longevity Project	100			
Cyber Audits - Administration	300			
Contingency Hours	254			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		560		
Auditor Training			135	
Vacation/Sick Leave/Holiday				651
Total for Quarter	3,019	875	135	651
Grand Total	12,076	3,500	540	2,604

Note: Budgeted hours estimate based on 9 fulltime staff members.