

**CITY OF EL PASO, TEXAS
AGENDA ITEM
AGENDA SUMMARY FORM**

DEPARTMENT:

Mayor and City Council

AGENDA DATE:

November 20, 2023

CONTACT PERSON NAME AND PHONE NUMBER:

Representative Brian Kennedy 915.212.0001

DISTRICT(S) AFFECTED:

All Districts

STRATEGIC GOAL:

Goal 6: Set the standard for sound governance and fiscal management.

SUBJECT:

Discussion and action for City Council to approve the following Internal Audit Department documents:
2023-2024 Internal Audit Charter.
2023-2023 Annual Internal Audit Plan.

BACKGROUND / DISCUSSION:

N/A

PRIOR COUNCIL ACTION:

N/A

AMOUNT AND SOURCE OF FUNDING:

N/A



Internal Audit Charter

Effective as of
July 20, 2023



City of El Paso Internal Audit Charter

MISSION AND SCOPE OF WORK

The mission of the Internal Audit Department is to provide independent, objective assurance and consulting services designed to add value and improve the City of El Paso's operations. The Internal Audit Department helps the management team of the City of El Paso accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The scope of work of the Internal Audit Department is to determine whether the organization's network of risk management, control, and governance processes, as designed and represented by management, is adequate and functioning in a manner to ensure:

- Risks are appropriately identified and managed.
- Interaction with the various governance groups occurs as needed.
- Significant financial, managerial, and operating information is accurate, reliable, and timely.
- Employee's actions are in compliance with policies, standards, procedures, and applicable laws and regulations.
- Resources are acquired economically, used efficiently, and adequately protected.
- Programs, plans, and objectives are achieved.
- Quality and continuous improvement are fostered in the organization's control process.
- Significant legislative or regulatory issues impacting the organization are recognized and addressed properly.
- Opportunities for improving management control, accountability, and the organization's image may be identified during audits. These opportunities will be communicated to the appropriate level of management.



City of El Paso Internal Audit Charter

ACCOUNTABILITY

The Chief Internal Auditor (CIA), in the discharge of his/her duties, shall be accountable to the Financial Oversight and Audit Committee ("FOAC") to:

- Provide annually an assessment on the adequacy and effectiveness of the City of El Paso's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work.
- Report significant issues related to the processes for controlling the activities of the City of El Paso, including potential improvements to those processes, and provide information concerning such issues through resolution.
- Provide quarterly updates on the status and results of the Annual Audit Plan and the sufficiency of department resources to the Financial Oversight and Audit Committee.
- Coordinate with and provide oversight if requested of other control and monitoring functions (risk management, compliance, security, legal, ethics, environmental, external audit).
- Notify the appropriate regulatory, law enforcement, and legal authorities of any potential criminal audit findings after the City Manager, the Financial Oversight and Audit Committee, and the City Attorney have been notified about such pending action.

INDEPENDENCE

The Internal Audit Department shall remain free of influence by any element in the organization, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of an independent and objective mental attitude necessary in rendering reports.

To provide for the independence of the internal audit activity, its personnel report to the CIA who reports operationally to the Chairman of the Financial Oversight and Audit Committee and legislatively to the Financial Oversight and Audit Committee in a manner outlined in the above section on Accountability. The City Manager shall be responsible for the implementation of any audit recommendations for changes to City administrative procedures and operations as recommended by the Financial Oversight and Audit Committee and approved by Council via Resolution.



City of El Paso Internal Audit Charter

RESPONSIBILITY

The CIA and staff of the internal audit activity have responsibility to:

- Develop a flexible Annual Audit Plan using appropriate risk-based methodology, including any risks or control concerns identified by management, and submit that plan to the Financial Oversight and Audit Committee for review and recommendation subject to final approval by Council.
- Implement the Annual Audit Plan, as approved, including, as appropriate, any special tasks or projects requested by management and the Financial Oversight and Audit Committee and subject to final approval by Council.
- Issue quarterly reports to the Financial Oversight and Audit Committee, and City Council summarizing results of audit findings and special projects.
- Establish a system to follow-up on reported audit findings. The intent of this responsibility is to ensure that past audit findings are satisfactorily resolved.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this charter as authorized by City Council.
- Report to the Financial Oversight and Audit Committee a regular annual report on Internal Audit Department's staffing level and subject to final approval by Council.
- Establish a Quality Assurance Program by which the CIA assures the quality of operations of the Internal Audit Department activities.
- Report to the Financial Oversight and Audit Committee the results of the Quality Assurance and Improvement "Peer Review" conducted every three (3) years.
- Perform consulting services, beyond internal auditing's assurance services, to assist management in meeting its objectives. Examples may include facilitation, reviewing process design, training, and advisory services.
- Evaluate and assess significant merging/consolidating functions and new or changing services, processes, operations, and control processes coincident with the development, implementation, and/or expansion of City operations.



City of El Paso Internal Audit Charter

- Keep the Financial Oversight and Audit Committee informed of emerging trends and successful practices in internal auditing.
- Provide copies of all Audit Reports to the entire City Council.
- Provide a report of significant measurement goals and results to the Financial Oversight and Audit Committee.
- Assist in the investigation of significant issues, including suspected fraudulent activities, within the City of El Paso and notify the City Manager, the Financial Oversight and Audit Committee, and the City Attorney of the results before reporting to the whole of Council, including recommended action(s); subject to Council approval.
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the City of El Paso at a reasonable overall cost.
- Provide the following nonaudit services:
 - Administer the City of El Paso Anonymous Employee Hotline,
 - Coordinate Hotel Occupancy Tax Audits,
 - Conduct Sales Tax Discovery Audits,
 - Conduct Franchise Fee Audits, in coordination with the Chief Financial Officer,
 - Serve as the Contract Administrator for Sales Tax Analysis & Reporting Service (STARS).

AUTHORITY

The CIA and staff of the Internal Audit Department are authorized to:

- Have unrestricted access to all functions, records, property, and personnel of the City of El Paso.
- Have full and unrestricted access to the Financial Oversight and Audit Committee.
- Allocate resources, set frequencies, select subjects, determine scopes of work, and apply audit techniques required to accomplish audit objectives.
- Obtain the necessary assistance of personnel within city departments of the City of El Paso where they perform audits, as well as other specialized services from within or outside the City of El Paso.



City of El Paso Internal Audit Charter

The CIA and staff of the Internal Audit Department are not authorized to:

- Perform any operational duties for the City of El Paso or its affiliates.
- Initiate or approve accounting transactions external to the Internal Audit Department.
- Direct the activities of any City of El Paso employee not employed by the Internal Audit Department, except to the extent such employees have been appropriately assigned to auditing teams or to otherwise assist the internal auditors.

PROFESSIONAL STANDARDS

The Internal Audit Department will meet or exceed the mandatory guidance contained within the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors and the *Generally Accepted Government Auditing Standards* (GAGAS) of the United States Government Accountability Office.

The Internal Auditing Staff shall govern themselves by adherence to The Institute of Internal Auditors' "Code of Ethics" and the United States Government Accountability Offices' "Ethical Principles."

AMENDMENT OF THE CHARTER

The Chief Internal Auditor is responsible for maintenance of this Internal Audit Charter to ensure that it is reviewed annually and is revised as necessary. Any amendment is subject to review and recommendation by the City Attorney before consideration and approval by the Financial Oversight and Audit Committee.

EXECUTIVE ENDORSEMENT OF THE INTERNAL AUDIT CHARTER

The Internal Audit Charter is the formal document that specifies the Internal Audit Department's authority and responsibilities. The charter is important to management, the activity being audited, and audit staff. Our endorsement of the Internal Audit Charter underscores the importance of the Internal Audit Department's mission. We ask for your continued cooperation as our internal auditors fulfill their important responsibility to the City of El Paso.

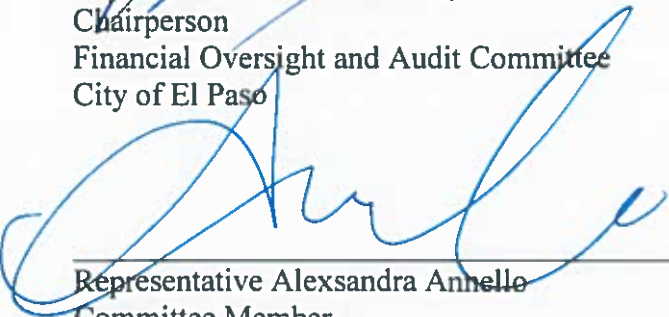


**City of El Paso
Internal Audit Charter**



Representative Brian Kennedy
Chairperson
Financial Oversight and Audit Committee
City of El Paso

Approval Date July 20, 2023




Representative Alexandra Annello
Committee Member
Financial Oversight and Audit Committee
City of El Paso

Approval Date July 20, 2023




Representative Joe Molinar
Committee Member
Financial Oversight and Audit Committee
City of El Paso

Approval Date 07-20-2023



Representative Art Fierro
Committee Member
Financial Oversight and Audit Committee
City of El Paso

Approval Date July 20, 2023



Edmundo S. Calderón, CIA, CGAP, CRMA, MBA
Chief Internal Auditor
City of El Paso

Acknowledged Date July 20, 2023



FY2023-2024 Audit Plan

Prepared by the
Internal Audit Department
September 1, 2023

City of El Paso
Internal Audit Department
FY2023-2024 Annual Audit Plan

OVERVIEW

In accordance with *The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing*, Standard 2010 – Planning, the Internal Audit Department has prepared a risk-based Audit Plan for Fiscal Year 2023-2024. The Fiscal Year 2023-2024 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Department during the Fiscal Year.

By periodically reporting the Internal Audit Department's actions to the Financial Oversight and Audit Committee (FOAC) and City Manager's Office, the Internal Audit Department helps support the City of El Paso's Strategic Plan Goals 6.6 and 6.8;

- Goal 6.6: Ensure continued financial stability and accountability through sound financial management, budgeting and reporting.
- Goal 6.8: Support transparent and inclusive government.

The process of preparing the Audit Plan included identifying those areas that are considered the most important and ensuring that activities with the greatest risk are audited. The Financial Oversight and Audit Committee will review and approve the Fiscal Year 2023-2024 Audit Plan subject to final approval by City Council. Members of the Financial Oversight and Audit Committee provided input, as did the Department Directors and Managing Directors, where appropriate. The Financial Oversight and Audit Committee (FOAC) is comprised of the following members:

- Brian Kennedy, Representative District 1 – FOAC Chair
- Alexsandra Annello – Representative District 2
- Joe Molinar, Representative District 4
- Art Fierro, Representative District 6

IDENTIFICATION OF THE AUDIT UNIVERSE AND RISK ASSESSMENT

The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing requires that Internal Auditors develop an Audit Plan based on the assignment of risk. The Audit Universe is a subjective assessment of auditable areas within the City of El Paso. To identify the Audit Universe, we reviewed the City's Organizational Chart, prior Audit Plans, the Annual Comprehensive Financial Report, and prior Risk Assessments. The auditable areas were broken down into eight distinct areas:

- | | |
|--|--|
| 1. Mayor & City Council | 5. Senior DCM – Economic Development & Tourism |
| 2. City Manager | 6. DCM – Public Safety |
| 3. City Attorney's Office | 7. DCM – Support & Financial Services |
| 4. City of El Paso Employee's Retirement Trust | 8. DCM – Quality of Life |

City of El Paso
Internal Audit Department
FY2023-2024 Annual Audit Plan

The following describes our planning process used to prepare the Fiscal Year 2023-2024 Audit Plan. The Audit Plan can be found as **Attachment 1**.

The Audit Universe for the City of El Paso was identified by separating the Operational, Administrative, and Executive Management functions within the City of El Paso. The Risk Assessment was designed to measure certain risk factors necessary for the City of El Paso to meet its Mission, Strategic Plan, and its Goals and Objectives. Our goal is to provide reasonable assurance that the concept of risk-based auditing was practiced. The risk factors used were:

- **Management Interest** – Interest by management to have an area audited due to operational or internal control concerns.
- **Budget Risk** – The risk that the City of El Paso’s annual budget will be severely affected by factors that are not planned for or anticipated.
- **Strategic Risk** – The risk that poor business decisions or improper implementation of strategic goals will reduce the City of El Paso’s ability to meet those goals.
- **Reputation Risk** – The risk that the City of El Paso’s public image will be tarnished due to improper actions on the part of officials, management, or staff.
- **Compliance Risk** – The risk that failure to comply with laws and regulations, prudent ethical standards, and contractual obligations will harm the City of El Paso.
- **High Level of Decentralization** – The risk of internal control breakdowns due to the size of large-scale departments or operations.
- **Legal Claims** – The risk of the legal claims being filed against City departments while conducting their core operations.
- **Time Last Audited** – The risk that certain high risks areas within the City of El Paso are not audited on a periodic basis.
- **Change in Management** – The risk of new management being assigned to an area identified in the Audit Universe.

The Annual Risk Assessment can be found as **Attachment 2**.

SCOPE OF AUDITS

The Institute of Internal Auditor’s International Standards for the Professional Practice of Internal Auditing addresses the scope of work as follows:

- Review the **reliability and integrity of financial and operational information** and the means used to identify, measure, classify, and report such information.
- Review the systems established to ensure **compliance** with those policies, plans, procedures, laws, and regulations that could have a significant impact on operations and reports.
- Review the means of **safeguarding assets** and as appropriate verify the existence of such assets.
- Appraise the **effectiveness and efficiency** of operations within the organization.
- Review **operations or programs** to ascertain whether results are consistent with established goals and objectives, and whether the operations or programs are being implemented or performed as intended.

City of El Paso
Internal Audit Department
FY2023-2024 Annual Audit Plan

In addition, audits are completed under the guidance of the U.S. Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS). GAGAS provides a framework for conducting high quality government audits with Competence, Integrity, Objectivity, and Independence. These standards are for use by Auditors of government entities and entities that receive government awards. GAGAS contain requirements and guidance dealing with Ethics, Independence, Auditors' Professional Competence and Judgment, Quality Control, the Performance of Field work, and Reporting. Audits performed under GAGAS provide information used for oversight, accountability, and improvements of government programs and operations. GAGAS contains requirements and guidance to assist Auditors in objectively acquiring and evaluating sufficient, appropriate evidence and reporting the results. When Auditors perform their work in this manner and comply with GAGAS in reporting the results, their work can lead to improved government management, better decision making and oversight, effective and efficient operations, and accountability for resources and results.

BUDGET AND STAFFING

The Available Audit Hours Budget for the Internal Audit Department was prepared in accordance with the City of El Paso's wage and hour guidelines and approved by the City Council.

For Fiscal Year 2023-2024, the Internal Audit Department will be staffed with 8 full-time staff members as per the Staffing Table approved by the City Council. The staff currently consists of the:

- Chief Internal Auditor,
- One Audit Manager,
- Two Auditor IV,
- One Auditor III,
- One Auditor II, and
- Two Auditor I.

Staff development continues to be a strategic goal of the Internal Audit Department. Staff members have been encouraged to attend professional training opportunities offered by the:

- Institute of Internal Auditors (IIA),
- Association of Local Government Auditors (ALGA),
- Association of Government Accountants (AGA),
- Association of Certified Fraud Examiners (ACFE) and the,
- Association of Airport Internal Auditors (AAIA).

Because of the philosophy of encouraging professional development, staff members have attained professional designations and/or Master Level Degrees:

- Certified Internal Auditor (CIA) – four staff members
- Certified Government Auditing Professionals (CGAP) – six staff members
- Certified Fraud Examiners (CFE) – one staff member
- Certified in Risk Management Assurance (CRMA) – one staff member
- Master Level Degrees – five staff members

City of El Paso
Internal Audit Department
FY2023-2024 Annual Audit Plan

CALCULATION OF FY 2023-2024 AUDIT HOURS

The calculation of Available Audit Hours is included as **Attachments 3 & 4**. A total of 16,704 hours will be available for the Audit Year. The calculation of Available Audit Hours was divided into five categories. The five categories are:

1. Audits and Projects	10,716 Hours
2. General Administration	3,180 Hours
3. Training and CPE Hours	480 Hours
4. Holidays	768 Hours
5. Vacation and Sick Leave	1,560 Hours
Total	16,704 Hours

5 YEAR AUDIT PLAN

A schedule has been prepared to document a 5 Year Audit Plan (**Refer to Attachment 5**). This schedule will list Audits, Follow-up Audits, and Projects completed in the previous 5 Fiscal Years. The 5 Year Audit Plan will assist in future planning and scheduling of Audits, Follow-up Audits and Projects.

LIST OF SCHEDULED NEW AUDITS

A list of scheduled new Audits and Projects for Fiscal Year 2023-2024 has been prepared (**Refer to Attachment 6**). The list includes; a brief description of the area being reviewed, the quarter scheduled to be reviewed, and the risk impact/probability ranked by the Internal Audit Department.

Respectfully submitted:

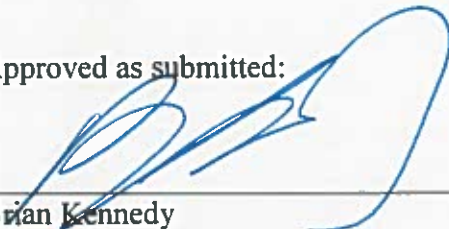


Edmundo S. Calderon, CIA, CGAP, CRMA
Chief Internal Auditor
City of El Paso

10-11-2023

Submittal Date

Approved as submitted:



Brian Kennedy
City Representative District 1
Committee Chairperson – Financial Oversight and Audit Committee
City of El Paso

10/16/23

Approval Date

City of El Paso
Internal Audit Department
FY2023-2024 Annual Audit Plan



Alessandra Anello
City Representative District 2
Committee Member – Financial Oversight and Audit Committee
City of El Paso

10/16/2023
Approval Date



Joe Molinar
City Representative District 4
Committee Member – Financial Oversight and Audit Committee
City of El Paso

Oct 16 2023
Approval Date



Art Fierro
City Representative District 6
Committee Member – Financial Oversight and Audit Committee
City of El Paso

10/18/23
Approval Date

**City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
-Attachment 1-**

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
First Quarter				
(Carry Fwds) Streets and Maintenance - Permits Review Audit (A2023-02)	50			
(Carry Fwds) Property Control IT Scope Review Audit (A2023-06)	300			
(Carry Fwds) Sun Metro - Parking Garage Contract Review Audit (A2023-03)	100			
(Carry Fwds) Ford Parts & Service Solicitation Process Review (P2023-08)	50			
(Carry Fwds) Follow-Up Audit: SAM - Transportation Management Division - Cyber Security Assessment	250			
(Carry Fwds) Planning and Inspections - Permit Review Audit	500			
(Carry Fwds) Sun Metro Money Room - Internal Control Review	400			
City Council Special Audit Request - Scope & Objectives	200			
Longevity Project	50			
Hotel Occupancy Tax Audits - Administration	50			
Servicemembers Civil Relief Act Project	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
Citywide Sales Tax Analysis - Clearview	40			
Tax Office Refund Review Project	100			
City Employee Hotline	75			
Contingency Hours	556			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		480		
Auditor Training			120	
Vacation/Sick Leave/Holiday				390
Total for Quarter	2,871	795	120	390
Second Quarter				
(Carry Fwds) Pension Office Digitization and Cybersecurity Review Project (P2023-07)	200			
2nd Follow-Up Audit: Fire Department - Billing Audit	250			
Follow-Up Audit: Water Parks Financial Review Audit	250			
El Paso Zoological Society Agreement Audit	500			
Economic Development - 380 Agreement Monitoring Audit	500			
Follow-Up Audit: Accounts Receivable Program Audit	250			
Longevity Project	50			
Hotel Occupancy Tax Audits - Administration	50			
Servicemembers Civil Relief Act Project	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
Citywide Sales Tax Analysis - Clearview	40			
Tax Office Refund Review Project	100			
City Employee Hotline	75			
Contingency Hours	456			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		480		
Auditor Training			120	
Vacation/Sick Leave/Holiday				390
Total for Quarter	2,871	795	120	390

**City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
-Attachment 1-**

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
Third Quarter				
Follow-Up Audit: Human Resources - Employee Insurance Benefit Review Audit	250			
Division of Veteran & Military Affairs - Travel and Accounts Payable Audit	500			
El Paso International Airport - Accounts Payable Audit	500			
Cyber Security - Administration	250			
P-Card Reviews: City Council & City Manager's Office - P-Card & Travel Review	400			
Longevity Project	50			
Hotel Occupancy Tax Audits - Administration	50			
Servicemembers Civil Relief Act Project	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
Citywide Sales Tax Analysis - Clearview	40			
Tax Office Refund Review Project	100			
City Employee Hotline	75			
Contingency Hours	506			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		480		
Auditor Training			120	
Vacation/Sick Leave/Holiday				390
Total for Quarter	2,871	795	120	390
Fourth Quarter				
Department of Public Health- Internal Control Review	250			
Parkland Dedication Fees Audit	500			
U-Matter Card Program Review	250			
Accounts Receivable - Hotel Occupancy Tax Audits	250			
Grants Administration Division - Sub-Recipient Monitoring Project	250			
On Call Services Agreement Audit	500			
Longevity Project	50			
Hotel Occupancy Tax Audits - Administration	50			
Servicemembers Civil Relief Act Project	50			
Franchise Fee Audits (Spectrum) - Administration	50			
TX Sales Tax Discovery - Administration	50			
Citywide Sales Tax Analysis - Clearview	40			
Tax Office Refund Review Project	100			
City Employee Hotline	75			
Contingency Hours	406			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Manager		90		
Administrative Duties - Staff Auditors		480		
Auditor Training			120	
Vacation/Sick Leave/Holiday				390
Total for Quarter	2,871	795	120	390
Grand Total	11,484	3,180	480	1,560

Note: Budgeted hours estimate based on 8 fulltime staff members.

City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
Risk Assessment
-Attachment 2-

	Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2019 to 1 for 2023	5% 1 for 2019 to 5 for 2023	100%
		1	2	3	4	5	6	7	8	9	
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
Mayor & City Council											
Council District #1 Office	4	2	4	5	4	1	1	1	4	26	26
Council District #5 Office	4	2	4	5	4	1	1	1	4	26	26
Council District #6 Office	4	2	4	5	4	1	1	1	4	26	26
Council District #8 Office	4	2	4	5	4	1	1	1	4	26	26
Council District #2 Office	4	2	4	5	4	1	1	1	2	24	24
Council District #3 Office	4	2	4	5	4	1	1	1	2	24	24
Council District #4 Office	4	2	4	5	4	1	1	1	2	24	24
Council District #7 Office	4	2	4	5	4	1	1	1	2	24	24
Mayor's Office	4	2	4	5	4	1	1	1	2	24	24
City Manager											
<i>City Manager's Office</i>	5	4	5	5	5	3	1	1	5	34	39
<i>Strategic Communications Director:</i>	-	-	-	-	-	-	-	-	-	-	-
Public Affairs:	3	2	2	4	2	1	1	4	2	21	24
U-Matter Employee Recognition	5	3	5	5	3	4	1	3	5	34	38
Records & Archival Mgt & Analysis	2	3	3	3	5	3	1	5	2	27	28
<i>City Clerk Office:</i>	2	3	3	3	5	3	1	5	1	26	29
Elections	3	3	3	4	5	3	1	5	1	28	29
City Attorney's Office											
Trial	5	5	4	5	5	3	5	1	1	34	39
Transactional	3	5	4	5	5	2	5	1	1	31	33
Administration	2	4	4	4	5	2	5	1	1	28	31
Ethics Commission	2	4	5	5	4	2	4	1	1	28	30
Internal Audit Office											
Internal Audit Office	4	2	5	5	5	5	1	1	1	29	30
CoEP Employee's Retirement Trust											
Pension Fund	5	5	5	5	5	5	2	2	1	35	39

City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
Risk Assessment
-Attachment 2-

	Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2019 to 1 for 2023	5% 1 for 2019 to 5 for 2023	100%
		1	2	3	4	5	6	7	8	9	
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
Deputy City Manager - Mario D' Agostino											
911/311 Communications	2	3	4	4	4	1	1	5	5	29	32
Animal Services	3	4	4	5	4	3	4	1	5	33	34
Code Enforcement Division	2	3	4	5	4	2	4	5	5	34	35
Fire Department:	-	-	-	-	-	-	-	-	-	-	-
Administrative Division	5	5	5	5	5	1	4	5	5	40	40
Emergency Operations Respon	3	5	5	5	5	4	3	1	5	36	37
Health & Safety Division	5	4	5	4	5	1	1	5	5	35	36
Payroll & Overtime	3	4	4	3	5	5	1	5	5	34	35
Fire Medical Research Division	4	3	4	4	5	1	1	5	5	32	33
Communication Division	3	3	4	4	5	1	1	5	5	31	32
Aircraft Rescue Division	3	3	4	4	5	1	1	5	5	31	31
Logistics Division	3	3	3	3	4	1	1	5	5	28	29
Fire Prevention Division	3	3	3	3	4	1	1	5	5	28	28
Professional Development Train	3	3	3	3	4	1	1	5	5	28	28
Operations Research Program	3	3	2	3	4	1	1	5	5	27	28
Planning & Development Division	2	3	3	3	4	1	1	5	5	27	28
Special Operations Division	3	3	2	3	4	1	1	5	5	27	28
Fire Chief Office	2	3	2	5	1	1	1	5	5	25	26
Municipal Court:	-	-	-	-	-	-	-	-	-	-	-
Municipal Court Admin	5	5	5	5	5	3	3	1	1	33	34
Office of Emergency Management	5	5	3	4	4	2	1	5	5	34	38

City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
Risk Assessment
-Attachment 2-

Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2019 to 1 for 2023	5% 1 for 2019 to 5 for 2023	100%	
	1	2	3	4	5	6	7	8	9		
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
Police Department:	-	-	-	-	-	-	-	-	-	-	-
Chief of Police Office:	2	2	2	3	3	1	1	5	5	24	25
Police HR	1	2	2	2	2	1	1	5	5	21	23
Internal Affairs Division	2	2	2	2	2	1	1	5	5	22	23
Director of Public Affairs	2	2	1	1	1	1	1	5	5	19	20
Administrative Services Bureau:	-	-	-	-	-	-	-	-	-	-	-
Property & Evidence Program	2	3	5	5	5	2	4	4	5	35	36
Vehicle Storage Facility	2	5	5	5	5	2	5	1	5	35	35
Finance Program:	-	-	-	-	-	-	-	-	-	-	-
Grants	3	4	4	5	5	4	1	2	5	33	36
Payroll & Overtime	2	4	4	5	5	5	1	5	5	36	36
Fleet Management	2	3	3	3	2	2	1	5	5	26	28
Facility Mgmt	2	3	3	3	2	2	1	5	5	26	28
Records	1	2	3	3	4	1	1	5	5	25	26
Uniform Police Services Bureau 1:	-	-	-	-	-	-	-	-	-	-	-
Community Services Program	3	3	4	3	3	2	1	5	5	29	31
Patrol Program 1	3	3	4	3	3	2	1	5	5	29	31
Traffic/DWI Program	3	3	4	3	3	2	1	5	5	29	30
Downtown Police Services	3	3	4	3	3	2	1	5	5	29	30
Uniform Police Services Bureau 2:	-	-	-	-	-	-	-	-	-	-	-
Training Program	3	3	4	3	3	2	1	5	5	29	30
Patrol Program 2	3	3	4	3	3	2	1	5	5	29	30
Specialized Incident Teams	3	3	4	3	3	2	1	5	5	29	30
Investigations Bureau:	-	-	-	-	-	-	-	-	-	-	-
Investigation Services Program	3	3	4	4	3	2	1	5	5	30	32
El Paso Fusion Center	3	3	3	2	3	2	1	5	5	27	28
Public Health Department:	-	-	-	-	-	-	-	-	-	-	-
Administrative Division	5	4	3	5	5	2	1	5	4	34	39
Food Program	5	4	3	5	4	2	1	5	4	33	35
Immunization Clinics	5	4	3	5	4	2	1	5	4	33	34
STD Clinic	3	4	3	4	4	2	1	5	4	30	34
Dental Clinic	3	4	3	4	4	2	1	5	4	30	33
TB Clinic	3	4	3	4	4	2	1	5	4	30	31
211 Call Center	3	2	2	2	3	2	1	5	4	24	27

City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
Risk Assessment
-Attachment 2-

	Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2019 to 1 for 2023	5% 1 for 2019 to 5 for 2023		100%
	1	2	3	4	5	6	7	8	9			
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total	
Senior Deputy City Manager - Tracey Jerome												
Economic & International Development:	-	-	-	-	-	-	-	-	-	-	-	-
380 Agreements	4	5	5	4	4	4	3	3	3	35	39	
Economic Development Activities	4	5	5	4	4	1	1	5	3	32	34	
Economic Development Admin	3	3	3	2	2	1	1	5	3	23	26	
Strategic Partnerships	5	5	5	5	5	2	1	1	4	33	35	
Communications	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Initiatives	-	-	-	-	-	-	-	-	-	-	-	-
International Bridges	-	-	-	-	-	-	-	-	-	-	-	-
Parking Meters	5	5	5	5	5	3	1	4	2	35	37	
Bridge Toll Collections	4	4	4	4	5	3	1	1	2	28	30	
Oversight - Destination El Paso:	-	-	-	-	-	-	-	-	-	-	-	-
Water Parks	5	5	5	5	4	3	1	5	4	37	40	
Ball Park Baseball	5	4	5	4	4	2	1	5	4	34	36	
Civic Center	3	3	3	4	2	2	1	5	4	27	31	
Plaza Theater	3	3	3	4	2	2	1	5	4	27	30	
Abraham Chavez Theatre	3	3	3	3	2	2	1	5	4	26	29	
McKelligon Canyon Theatre	3	3	3	3	2	2	1	5	4	26	28	
Chief Transit & Field Operations Officer - Ellen Smyth						-	-	-	-	-	-	-
Environmental Services:	-	-	-	-	-	-	-	-	-	-	-	-
Recycling Program	3	3	4	4	3	3	1	5	1	27	29	
Collections Division	3	4	4	4	4	2	1	5	1	28	28	
Landfill Division	3	3	4	4	4	2	1	5	1	27	27	
Training & Public Programs Div	3	3	2	2	3	2	1	5	1	22	24	
Administration - Purchasing	3	3	3	2	3	2	1	3	1	21	23	
Public Transportation - Sun Metro:	-	-	-	-	-	-	-	-	-	-	-	-
Administration & Development:	-	-	-	-	-	-	-	-	-	-	-	-
Accounting & Admin	5	5	5	5	5	3	1	3	4	36	40	
Planning/Program Mgt	5	5	5	4	3	2	1	5	4	34	36	
Community Relations	4	4	4	3	3	2	1	5	4	30	34	
Operations & Maintenance:	-	-	-	-	-	-	-	-	-	-	-	-
Lift (Paratransit) Services	5	5	5	5	5	3	2	1	4	35	39	
Street Car Operations	4	5	4	4	4	1	1	5	4	32	36	
Transit Operations	4	5	4	4	4	3	1	2	4	31	35	
Maintenance	3	3	2	2	2	2	1	5	4	24	29	

City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
Risk Assessment
-Attachment 2-

	Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2019 to 1 for 2023	5% 1 for 2019 to 5 for 2023		100%
	1	2	3	4	5	6	7	8	9			
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total	
Description												
Streets and Maintenance:	-	-	-	-	-	-	-	-	-	-	-	-
Streets:	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Engineering	5	5	5	5	4	4	1	5	1	35	40	
Street Construction	5	5	5	5	5	3	1	5	1	35	39	
Pavement Maintenance System	4	4	4	5	4	2	1	5	1	30	33	
Street Operations	5	5	5	5	5	2	1	1	1	30	32	
Anti Graffiti Program	3	2	1	1	2	2	1	5	1	18	21	
Maintenance (Facilities & Fleet):	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Service	5	5	5	5	5	4	1	1	1	32	33	
Street Light Maintenance	4	4	4	4	4	2	1	5	1	29	33	
Building Maintenance	5	4	5	4	4	2	1	4	1	30	31	
Coordination: Title VI	3	3	3	3	4	3	1	4	3	27	29	
Chief Operations Officer -Sam Rodriguez						-	-	-	-	-	-	-
Airport:	-	-	-	-	-	-	-	-	-	-	-	-
Administration	4	4	5	5	5	5	1	5	1	35	40	
Revenue Income Streams	4	5	5	5	5	4	1	4	1	34	36	
Operations & Security	4	4	5	5	5	4	1	4	1	33	35	
Foreign Trade Zone No. 68	1	2	3	2	3	2	1	5	1	20	24	
Development	1	2	2	2	3	2	1	5	1	19	23	
Capital Improvement Department:	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects	4	5	5	5	5	2	1	1	4	32	33	
Property Leases	4	5	5	5	5	2	1	1	4	32	32	
Planning & Inspections:	-	-	-	-	-	-	-	-	-	-	-	-
Building Permits & Inspections	5	5	5	5	5	3	1	5	1	35	39	
Outside Contracts	4	4	3	3	4	2	1	5	1	27	29	
Development Services:	-	-	-	-	-	-	-	-	-	-	-	-
One Stop Shop	5	5	5	5	4	4	1	1	1	31	32	
Planning	4	4	3	3	4	2	1	5	1	27	29	
Development Assistance Ctr	4	4	3	2	3	2	1	5	1	25	27	

City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
Risk Assessment
-Attachment 2-

Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2019 to 1 for 2023	5% 1 for 2019 to 5 for 2023	100%		
	1	2	3	4	5	6	7	8	9			
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total	
Chief Financial Officer/DCM - Robert Cortinas												
Comptroller's Office:	-	-	-	-	-	-	-	-	-	-	-	-
Financial Reporting	5	5	5	5	5	3	1	5	2	36	40	
Hotel Occupancy Tax	5	5	5	5	5	5	3	1	2	36	39	
Payroll	4	4	5	4	4	2	5	5	2	35	39	
Franchise Fees	5	5	5	5	5	2	1	1	5	34	39	
Sales Tax	5	5	5	5	5	5	1	1	2	34	38	
Financial/Fiscal Operations	4	5	5	5	3	4	1	4	2	33	35	
Grant Accounting	4	4	4	5	5	5	3	1	2	33	34	
Procurement Card	5	5	4	5	4	5	1	2	2	33	34	
Systems Accounting Mgt	4	5	4	4	4	3	1	5	2	32	33	
Treasury Management	4	3	3	3	1	3	2	1	2	22	26	
City Cashiers	3	1	2	3	1	3	1	5	2	21	22	
Capital Asset Management	2	2	2	2	1	3	1	5	2	20	21	
City Auctions	2	1	2	2	1	3	1	3	2	17	21	
Tax Office:	-	-	-	-	-	-	-	-	-	-	-	-
Collections + Refunds + Disbursements	5	5	5	5	5	3	4	1	1	34	39	
Administration	4	5	3	5	5	3	1	4	1	31	32	
Managing Director - Nicole Cote												
Office of Management & Budget:	-	-	-	-	-	-	-	-	-	-	-	-
Annual Budget Management	3	5	4	5	4	4	1	3	1	30	32	
Non-Departmental	3	5	4	3	5	1	1	1	1	24	28	
Purchasing & Strategic Sourcing Dept.:	-	-	-	-	-	-	-	-	-	-	-	-
Administration & Purchasing	4	2	4	4	4	3	1	5	5	32	36	
Systems Software	4	4	3	4	4	3	1	4	5	32	33	
Information Services	3	2	3	3	4	3	1	5	5	29	30	
Records Management	3	2	2	2	2	1	1	5	5	23	24	
E-Commerce	1	1	1	2	2	2	1	5	5	20	22	
Geographic Information Systems	1	1	1	2	2	2	1	5	5	20	20	
Mailroom	1	1	1	1	1	1	1	5	5	17	19	

City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
Risk Assessment
-Attachment 2-

Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2019 to 1 for 2023	5% 1 for 2019 to 5 for 2023		100%
	1	2	3	4	5	6	7	8	9		
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
Managing Director - Araceli Guerra						-	-	-	-	-	-
Information Technology:	-	-	-	-	-	-	-	-	-	-	-
IT Cyber Security	5	5	5	5	5	5	1	4	1	36	40
Public Safety Technology	4	4	4	5	5	4	1	5	1	33	35
Licensing	5	5	5	4	5	3	1	5	1	34	35
Wireless Telecom Contract	5	4	4	4	4	4	1	5	1	32	35
Cloud Vendors	5	5	4	4	3	5	1	5	1	33	33
Systems and Applications	5	5	4	4	3	3	1	4	1	30	32
IT Management & Enterprise Architecture	5	5	4	4	3	3	1	5	1	31	32
Client Server & Telecommunications	5	5	4	4	3	3	1	5	1	31	32
Systems Development	1	1	3	3	1	1	1	5	1	17	20
Human Resources:	-	-	-	-	-	-	-	-	-	-	-
EEOC & FMLA Compliance	5	4	4	5	5	3	3	1	3	33	37
Recruitment/Hiring/Termination	5	4	5	4	5	2	3	2	3	33	35
Civil Service Commission	5	4	4	4	5	2	3	1	3	31	33
Administration	5	4	5	4	5	1	1	3	3	31	33
Payroll Process	3	4	3	4	4	3	3	1	3	28	30
Employee Records	4	4	3	3	5	1	1	5	3	29	30
Training	4	3	4	4	3	1	1	4	3	27	29
HR Information System	4	3	4	3	3	1	1	5	3	27	28
Transformation Office	3	3	3	3	1	1	1	5	3	23	26
Risk Management:	-	-	-	-	-	-	-	-	-	-	-
Insurance & Benefits	5	5	5	5	5	1	3	5	4	38	38
Risk Management	3	3	3	3	3	2	3	5	4	29	32
Wellness Programs	4	2	3	3	3	1	1	5	4	26	30
Deputy City Manager - Dionne Mack											
Libraries:	-	-	-	-	-	-	-	-	-	-	-
Branches	4	3	4	5	2	1	1	4	2	26	29
Main	4	3	4	5	2	1	1	4	2	26	29
Administration - Purchasing	4	3	4	3	2	1	1	5	2	25	28
Trans Pecos System	2	3	3	2	2	1	1	5	2	21	26
Technical Services	2	3	2	2	2	1	1	5	2	20	22
Zoo:	-	-	-	-	-	-	-	-	-	-	-
Administration	5	5	5	5	5	4	1	3	2	35	38
Animal Health	5	4	5	5	4	3	1	3	2	32	33
Animal Collections	3	3	3	4	5	1	1	5	2	27	32
Facilities Maintenance	2	2	3	2	2	1	1	5	2	20	24
Military Affairs	5	3	5	5	5	5	1	5	5	39	40

City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
Risk Assessment
-Attachment 2-

	Weighting	15%	15%	15%	15%	10%	10%	10%	5%	5%	100%
		5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5-High to 1-Low	5 for 2019 to 1 for 2023	1 for 2019 to 5 for 2023	
		1	2	3	4	5	6	7	8	9	
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
Managing Director - Ben Fyffe	-	-	-	-	-	-	-	-	-	-	-
Museums & Cultural Affairs:	-	-	-	-	-	-	-	-	-	-	-
Museum of Art	5	5	5	5	4	3	1	2	4	34	35
Cultural Affairs	5	5	5	5	5	2	1	5	1	34	35
El Paso Children's Museum	5	5	5	5	3	4	1	1	4	33	34
Museum of History	5	5	5	5	3	3	1	2	4	33	33
Museum of Archaeology	3	3	3	3	3	2	1	5	5	28	29
Parks and Recreation Department:	-	-	-	-	-	-	-	-	-	-	-
Land Management	5	5	5	4	2	2	1	4	3	31	36
Administration	5	4	5	4	5	2	1	1	3	30	32
Recreation	4	3	4	4	2	2	1	4	3	27	30
Facilities Maintenance	4	3	2	3	2	2	1	5	3	25	29
Sports	4	3	3	3	2	2	1	5	3	26	28
Climate and Sustainability Officer - Nicole Ferrini	-	-	-	-	-	-	-	-	-	-	-
Community & Human Development:	-	-	-	-	-	-	-	-	-	-	-
Grant Administration	5	5	5	5	5	5	3	2	2	37	40
Housing	3	5	5	5	5	4	1	4	1	33	37
Neighborhood Redevelopment	4	4	4	4	5	3	1	5	1	31	35
Public Services	2	3	3	3	3	2	1	5	1	23	26
Office of Climate Action	-	-	-	-	-	-	-	-	-	-	-

City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
Available Audit Hours
-Attachment 3-

	Chief Internal Auditor ¹		Audit Manager ¹		6 Staff Members ²		Total	
	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent
Audit and Project Work	812	38.9%	1,376	65.9%	8,528	68.1%	10,716	64.2%
General Administration ³	900	43.1%	360	17.2%	1,920	15.3%	3,180	19.0%
Training & CPE ⁴	60	2.9%	60	2.9%	360	2.9%	480	2.9%
Holidays ⁵	96	4.6%	96	4.6%	576	4.6%	768	4.6%
Vacation & Sick Leave	220	10.5%	196	9.4%	1,144	9.1%	1,560	9.3%
	<u>2,088</u>	100.0%	<u>2,088</u>	100.0%	<u>12,528</u>	100.0%	<u>16,704</u>	100.0%

1-CIA & A/M are each budgeted at 2,088 hours x 2 positions = 4,176

2-Staff Members are each budgeted at 2,088 hours x 6 positions = 12,528

TOTAL HOURS 16,704 for 8 fulltime staff members

3- Admin Hours are allocated at: (900hrs - CIA), (360hrs - A/M), (320hrs - Auditors) per Fiscal Year.

4-Training is allocated at 60 hours for Certified Staff & Non-Certified Staff Members.

5-Holidays include 96hrs of Observed Holidays including the Birthday Holiday.

Leave Entitlement per Staff Member w/less than 5 years (2 staff)		
	Days	Hours
Vacation	12	96
Sick leave	15	120
Holidays	12	96
Totals	<u>39</u>	<u>312</u>

Leave Entitlement per Staff Member w/5 to 14 years (3 staff)		
	Days	Hours
Vacation	17	136
Sick leave	15	120
Holidays	12	96
Totals	<u>44</u>	<u>352</u>

Leave Entitlement per Staff Member w/15+ years (3 staff)		
	Days	Hours
Vacation	20	160
Sick leave	15	120
Holidays	12	96
Totals	<u>47</u>	<u>376</u>

Calculations based on 8-hour days.

City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
Calculation of Available Audit Hours
-Attachment 4-

Workdays										
1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Hrs/ Employee		
September	20 Days	December	20 Days	March	21 Days	June	19 Days			
October	22 Days	January	21 Days	April	21 Days	July	22 Days			
November	19 Days	February	21 Days	May	22 Days	August	21 Days			
Total Qtr. 61 Days		Total Qtr. 62 Days		Total Qtr. 64 Days		Total Qtr. 62 Days				
61 Workdays x 8 Hrs = 488 Hrs.		62 Workdays x 8 Hrs. = 496 Hrs.		64 Workdays x 8 Hrs. = 512 Hrs.		62 Workdays x 8 Hrs. = 496 Hrs.		1,992 Hrs.		

Holidays									
1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Holiday Hrs/ Emp	
September	1 Day	December	1 Day	March	0 Days	June	1 Days	12 Days	96 Hrs
October	0 Days	January	2 Days	April	1 Days	July	1 Day		
November	3 Days	February	0 Days	May	1 Day	August	1 Days		
Total Qtr. 4 Days		Total Qtr. 3 Days		Total Qtr. 2 Day		Total Qtr. 3 Day			
4 Holidays x 8Hrs = 32 Hrs		3 Holidays x 8Hrs = 24 Hrs		2 Holidays x 8Hrs = 16 Hrs		2 Holidays x 8Hrs = 16 Hrs *Birthday Holiday = 8 Hrs			
Work + Holiday Hrs 520 Hrs		Work + Holiday Hrs 520 Hrs		Work + Holiday Hrs 528 Hrs		Work + Holiday Hrs 520 Hrs		TOTAL 2,088 Hrs	

2,088 Hours available per staff member.

* Calculations based on 8-hour workdays.

Observed Holidays:

- | | |
|--------------------------------|---|
| 1 - New Year's Day | 7 - Labor Day |
| 2 - Martin Luther King Holiday | 8 - Veteran's Day |
| 3 - Cesar Chavez Day | 9 - Thanksgiving Day |
| 4 - Memorial Day | 10 - Day After Thanksgiving |
| 5 - Juneteenth | 11 - Christmas Day |
| 6 - Independence Day | 12 - Employee's Birthday (reflected in the month of August) |

Source: Observed Holidays list obtained from CoEP Employee Handbook dated January 2023.

**City of El Paso
Internal Audit Department
FY2023-2024 Audit Plan
5 Year Audit Plan**

Auditable Areas	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	#
Mayor & City Council	P	-	P	P	P	4
City Manager	P	-	-	-	-	1
City Attorney Office	P	P	A+F+P+P	P	P+P	9
Internal Audit Office	P	A	-	-	A+P+P	5
CoEP Employee's Retirement Trust	P	-	-	P	-	2
Strategic Communications Director	-	-	-	-	-	-
Communications Office	-	-	-	-	-	-
City Clerk Office	-	-	-	-	-	-
Senior DCM - Tracey Jerome	-	-	-	-	-	-
Economic & International Development	F	-	F	-	-	2
Strategic Partnerships	-	-	-	-	-	-
Metropolitan Planning Org	-	-	-	-	-	-
PSB Coordination	-	-	-	-	-	-
Regional Mobility Authority	-	-	-	-	-	-
Oversight: Utility Franchise	-	-	-	A	-	1
Communications	-	-	-	-	-	-
Strategic Initiatives	-	-	-	-	-	-
International Bridges	P	-	-	P	-	2
Oversight: Destination El Paso	-	-	-	A	-	1
Chief Transit and Field Operations Officer - Ellen Smyth	-	-	-	-	-	-
Environmental Services	A	F	-	-	-	2
Public Transportation (Mass Transit)	F+P+P+P	A+P+P+P+P+P	P	F+A	F	14
Streets and Maintenance	A	F	A+A	F+F	A+P	8
Coordination: Title VI	-	-	-	-	-	-
Chief Operations Officer - Sam Rodriguez	-	-	-	-	-	-
Aviation	A+F	A	-	-	-	3
Capital Improvement	-	-	-	P	F	2
Planning and Inspections	-	-	-	P	-	1
Chief Financial Officer/DCM - Robert Cortinas	-	-	-	-	-	-
Comptroller's Office	A+F	A	A+P+P	A+P	A+A	10
Tax Office	F+P+P+P+P	P+P+P+P	P+P+P+P	P+P+P+P	P+P+P+P+P	22
Risk Management	-	-	-	-	-	-
Managing Director - Nicole Cote	-	-	-	-	-	-
Office of Management & Budget	A+F	P	-	-	P	4
Purchasing and Strategic Sourcing	-	-	-	-	P	1
Managing Director - Araceli Guerra	-	-	-	-	-	-
Information Technology	-	F	P	-	-	2
Human Resources	P+F	-	P	A	A+P	6
Transformation Office	-	-	-	-	-	-
DCM - Dionne Mack	-	-	-	-	-	-
Libraries	P	-	-	-	-	1
Zoo	A	F+F	P	-	-	4
Military Affairs	-	-	-	-	-	-
Managing Director - Ben Fyffe	-	-	-	-	-	-
Museums & Cultural Affairs	P	-	A	A+A+P	F	6
Parks & Recreation	P+P+P	A+P	A	F	-	7
Climate and Sustainability Officer - Nicole Ferrini	-	-	-	-	-	-
Community & Human Development	F	-	P	-	-	2
Office of Climate Action	-	-	-	-	-	-
DCM - Mario D'Agostino	-	-	-	-	-	-
911/311 Communications	-	-	-	-	-	-
Animal Services	P	P	-	-	-	2
Code Compliance	-	-	-	-	-	-
Fire Department	A+A	P	P	P	F	6
Municipal Court	-	-	-	-	P	1
Office of Emergency Management	-	-	-	-	-	-
Police Department	-	A	-	-	F	2
Public Health	P	-	-	-	-	1

Note: Reflects Organizational Chart structure as of 08/31/2023

134

Legend:

A = Audits completed that Fiscal Year
F = Follow-Up Audits completed that Fiscal Year
P = Projects completed that Fiscal Year

Number of Audits/Projects Completed by Fiscal Year				
2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Audits - 8	Audits - 6	Audits - 6	Audits - 7	Audits - 5
Follow-Up- 8	Follow-Up- 5	Follow-Up- 2	Follow-Up- 4	Follow-Up- 5
Projects-21	Projects- 14	Projects- 15	Projects- 13	Projects- 15
37	25	23	24	25

**City of El Paso
Internal Audit Department
FY2023-2024 Annual Audit Plan
Description of Scheduled New Audits
Attachment 6**

No	Department/Area/Concern	Quarter Scheduled	Impact & Probability Rank (H/M/L)
1	El Paso Zoological Society Agreement Review the License Agreement between the City of El Paso and the El Paso Zoological Society dated December 18, 2012 to include the First Amendment dated July 31, 2018 and the Second Amendment dated December 6, 2022. The review includes: <ul style="list-style-type: none"> - Review if Zoological Society is in compliance with the License Agreement. - Review if Zoological Society is holding funds that belong to the Zoo. (Ex: Annual Season Pass Sales - 75% & 25% Split) - Review if Zoological Society is using City Space at the Zoo for free. - Review if special privileges to society members are being allowed. - Review if Zoological Society is getting City IT support for free. - Review if Zoological Society is getting City email addresses, internet, printing, a copier for free. - Review if Zoological Society is complying with City policies. 	2 nd Quarter	H-H
2	380 Agreements <ul style="list-style-type: none"> - Review how many 380 Agreements were approved by City Council. - Review how many 380 Agreements have been executed by the City Manager and/or designees from different City of El Paso Departments for the time period of June 2014 to December 2022. - Review if these 380 Agreements produce any positive and/or negative financial impacts to the City of El Paso and other entities. - Determine if the program is good or bad for the City and the constituents. - Review if the City provided all the incentives promised and has the contractor meet deliverables they said they were going to do. 	2 nd Quarter	H-H
3	Food and Beverage Purchases at the El Paso International Airport <ul style="list-style-type: none"> - Review EPIA's Accounts Payable for Food & Beverages. - Review what funds are used to pay for Food & Beverages. - Review purpose for Food & Beverage purchases. 	3 rd Quarter	H-H
4	Travel and Accounts Payable Audit – Veteran Affairs Office Review travel and accounts payable at the Veteran Affairs Office. (Ex: travel to Washington DC)	3 rd Quarter	H-M
5	2022 Peer Review Recommendation The Annual Risk Assessment was expanded to include details on specific Information Technology (IT) Risk Factors. (For example; Cybersecurity.) The Financial Oversight & Audit Committee has provided funding to co-source Cybersecurity audit work going forward.	3 rd Quarter	H-H
6	Accounts Payable – El Paso International Airport Review the accounts payable process at the EPIA. Concerns regarding unallowable purchases.	3 rd Quarter	H-M

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No	Department/Area/Concern	Quarter Scheduled	Impact & Probability Rank (H/M/L)
7	City's Gift Card Review Review the City's Gift Card Program.	4 th Quarter	H-L
8	Sub-Recipient Monitoring Review Grants wants to implement a new policy requiring City Department to report back to the Grants Division the monitoring and progress of their grants. Need assistance in reviewing the City Departments' processes for monitoring sub-recipients.	4 th Quarter	H-L
9	U-Matter Card Program <ul style="list-style-type: none"> - Review the U-Matter Card Program. - On June 28, 2023, KVIA reported that the City had more than \$15,000 worth of undistributed gift cards. - These gift cards were purchased in 2022 for the U-Matter Program. The City Manager's secretary showed two P-Card transactions made in 2022 at the Cielo Vista Mall totaling \$58,131.00. 	4 th Quarter	M-H
10	Parkland Dedication Fees Review the use of plans/fees for Parkland Dedication. Fees are to be used for maintenance and repairs for City Parks.	4 th Quarter	M-M
11	Health Department Internal Control Review – 250 hours Review internal controls at the Health Department.	4 th Quarter	M-M
12	Accounts Receivable – HOT Audits Review the collection process for Hotel Occupancy Taxes Audits.	4 th Quarter	H-L
13	On-Call Service Agreements <ul style="list-style-type: none"> - Review how many On-Call Agreements were approved by City Council. - Review how many On-Call Agreements have been executed by our City Manager and or designees for the time period of June 2014 to December 2022. - Review how the City selects firms for On-Call Service Agreements. - Review the frequency these firms are selected for City contracts. - Review total funds spent for these On-Call service Agreements. 	4 th Quarter	H-H
	*As of 8/31/2023		