CITY CLERK DEPT
2026 OCT 22 PM1:39

FINANCIAL OVERSIGHT AND AUDIT COMMITTEE MINUTES
September 10, 2026
COUNCIL CHAMBERS, CITY HALL
12:30 PM

The Financial and Oversight and Audit Committee Members of the City of El Paso met at the above place and date. Meeting was called to order at 12:32 p.m. Committee Chair Alejandra Chávez was present and presiding and the following Committee Members answered roll call Alejandra Chávez, Chris Canales, Deanna Maldonado-Rocha, Ivan Niño, Adrian Serrano – Chief Internal Auditor, and Dionne Mack – City Manager.

PLEDGE OF ALLEGIANCE

AGENDA

1. **Approval of Minutes for the Financial Oversight and Audit Committee meeting of June 18, 2026.**

   Motion made by Committee Member Maldonado-Rocha, seconded by Committee Member Niño, and carried to **APPROVE** the Minutes for the Financial Oversight and Audit Committee meeting of June 18, 2026.

   AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño
   NAYS: None

2. **Discussion and Action on the Update to the City of El Paso Donation Policy.**

   Motion made by Committee Member Maldonado-Rocha, seconded by Committee Member Niño, and carried to **POSTPONE** the Update to the City of El Paso Donation Policy to a future FOAC meeting.

   AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño
   NAYS: None

3. **Discussion and Action on the Update to the City of El Paso Debt Service Policy.**

Ms. Margarita Marin – Deputy CFO/Comptroller, delivered a PowerPoint presentation.

The following members of the FOAC commented:

- Ms. Alejandra Chávez, Committee Chair.
- Mr. Ivan Niño, Committee Member.

Motion made by Committee Member Maldonado-Rocha, seconded by Committee Member Canales, and unanimously carried to **ACCEPT** the Update to the City of El Paso Debt Service Policy and send to City Council for action.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño
NAYS: None

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4. **Discussion and Action on the Update to the City of El Paso Post-Issuance Compliance Policy.**

Ms. Margarita Marin – Deputy CFO/Comptroller, delivered a PowerPoint presentation.

The following members of the FOAC commented:

- Ms. Alejandra Chávez, Committee Chair.
- Ms. Deanna Maldonado-Rocha, Committee Member.

Motion made by Committee Member Canales, seconded by Committee Member Niño, and unanimously carried to **ACCEPT** the Update to the City of El Paso Post-Issuance Compliance Policy and send to City Council for action.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño
NAYS: None

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5. **Discussion on FY 2025-2026 Audit Plan 4th Quarter Update.**

Mr. Adrian Serrano – Chief Internal Auditor, delivered a PowerPoint presentation.

The following members of the FOAC commented:

- Ms. Alejandra Chávez, Committee Chair.
- Mr. Chris Canales, Committee Member.
- Ms. Deanna Maldonado-Rocha, Committee Member.
- Mr. Ivan Niño, Committee Member.

No **ACTION** was taken on this item.

6. **Discussion on External Quality Assurance Review (Peer Review).**

Ms. Elizabeth De La O – Deputy Chief Internal Auditor, delivered a PowerPoint presentation.

The following member of the FOAC commented:

- Ms. Alejandra Chávez, Committee Chair
- Mr. Ivan Niño, Committee Member.

No **ACTION** was taken on this item.

7. **Discussion on the Round 10 Hotel Occupancy Tax Redeterminations.**

Mr. Miguel Ortega – Auditor IV, delivered a PowerPoint presentation.

The following members of the FOAC commented:

- Ms. Alejandra Chávez, Committee Chair.
- Mr. Chris Canales, Committee Member.
- Ms. Deanna Maldonado-Rocha, Committee Member.
- Mr. Ivan Niño, Committee Member.
- Mr. Adrian Serrano, Chief Internal Auditor

The following City of El Paso staff commented:

- Mr. Jose Espino, Financial Reporting Coordinator.

No **ACTION** was taken on this item.

8. **Discussion and Action on the Streets and Maintenance – Facility Maintenance Audit A2026-08.**

Mr. Adrian Serrano – Chief Internal Auditor, delivered a PowerPoint presentation.

The following members of the FOAC commented:

- Ms. Alejandra Chávez, Committee Chair.
- Ms. Deanna Maldonado-Rocha, Committee Member.
- Mr. Ivan Niño, Committee Member.
- Ms. Dionne Mack, City Manager.

The following City of El Paso staff commented:

- Mr. Randy Garcia, Director – Streets and Maintenance.
- Mr. Rene Barraza, Assistant Director – Streets and Maintenance.

Motion made by Committee Member Niño, seconded by Committee Member Canales, and unanimously carried to **ACCEPT** the Streets and Maintenance – Facility Maintenance Audit A2026-08 and send to City Council for action.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño
NAYS: None

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9. Discussion on the Status of Certificates of Obligation and General Obligation Bonds.

Ms. Yvette Hernandez – Deputy City Manager/City Engineer, delivered a PowerPoint presentation.

The following members of the FOAC commented:

- Ms. Alejandra Chávez, Committee Chair.
- Ms. Deanna Maldonado-Rocha, Committee Member.
- Ms. Dionne Mack, City Manager.

The following City of El Paso staff commented:

- Mr. Robert Cortinas, Deputy City Manager/CFO

No **ACTION** was taken on this item.

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10. Discussion and Action on the El Paso Department of Public Health – Cybersecurity Assessment.

Motion made by Committee Member Canales, seconded by Committee Member Maldonado-Rocha, and unanimously carried to **RETIRE** into Closed Meeting at 1:54 p.m. pursuant to Section 3.5A of the El Paso City Charter and the Texas Government Code, Sections 551.071 – 551.089.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha, and Niño
NAYS: None

Motion made by Committee Member Niño, seconded by Committee Member Canales, and unanimously carried to **RECONVENE** the meeting at 2:09 p.m.

AYES: Committee Members Chávez, Canales, and Niño

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NAYS: None
ABSENT: Committee Member Maldonado-Rocha

Motion made by Committee Member Canales, seconded by Committee Member Niño, and carried to **ACCEPT** the results of the El Paso Department of Public Health – Cybersecurity Assessment and send to City Council for action.

AYES: Committee Members Chávez, Canales, and Niño
NAYS: None
ABSENT: Committee Member Maldonado-Rocha

ADJOURN

Motion made by Committee Member Canales, seconded by Committee Member Niño and unanimously carried to **ADJOURN** the meeting at 2:31 p.m.

AYES: Committee Members Chávez, Canales, Maldonado-Rocha and Niño
NAYS: None

APPROVED AS TO CONTENT:

Alejandra Chávez – Committee Chair,
Financial Oversight and Audit Committee

Adrian Serrano – Chief Internal Auditor,
Internal Audit Department