



# **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

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**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 Anello – 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

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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

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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

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**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
<b>Total</b>	<b>16,704 Hours</b>

**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:

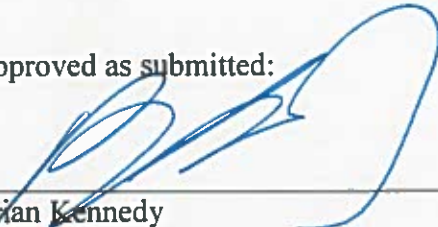


Edmundo S. Calderon, CIA, CGAP, CRMA  
Chief Internal Auditor  
City of El Paso

10-16-2023

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

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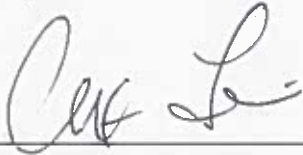
Alessandra Anello  
City Representative District 2  
Committee Member – Financial Oversight and Audit Committee  
City of El Paso

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
<b>First Quarter</b>				
(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
<b>Total for Quarter</b>	<b>2,871</b>	<b>795</b>	<b>120</b>	<b>390</b>
<b>Second Quarter</b>				
(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
<b>Total for Quarter</b>	<b>2,871</b>	<b>795</b>	<b>120</b>	<b>390</b>

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

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
<b>Third Quarter</b>				
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
<b>Total for Quarter</b>	<b>2,871</b>	<b>795</b>	<b>120</b>	<b>390</b>
<b>Fourth Quarter</b>				
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
<b>Total for Quarter</b>	<b>2,871</b>	<b>795</b>	<b>120</b>	<b>390</b>
<b>Grand Total</b>	<b>11,484</b>	<b>3,180</b>	<b>480</b>	<b>1,560</b>

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	Raw Total	Weighted Total
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt		
<b>Mayor &amp; City Council</b>											
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
<b>City Manager</b>											
<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
<b>City Attorney's Office</b>											
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
<b>Internal Audit Office</b>											
Internal Audit Office	4	2	5	5	5	5	1	1	1	29	30
<b>CoEP Employee's Retirement Trust</b>											
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  
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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		8	9	Raw Total
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt				
<b>Deputy City Manager - Mario D' Agostino</b>													
<b>911/311 Communications</b>	2	3	4	4	4	1	1	5	5			29	32
<b>Animal Services</b>	3	4	4	5	4	3	4	1	5			33	34
<b>Code Enforcement Division</b>	2	3	4	5	4	2	4	5	5			34	35
<b>Fire Department:</b>	-	-	-	-	-	-	-	-	-			-	-
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
<b>Municipal Court:</b>	-	-	-	-	-	-	-	-	-			-	-
Municipal Court Admin	5	5	5	5	5	3	3	1	1			33	34
<b>Office of Emergency Management</b>	5	5	3	4	4	2	1	5	5			34	38

City of El Paso  
Internal Audit Department  
FY2023-2024 Audit Plan  
Risk Assessment  
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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			
Description	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total	
	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt			
<b>Police Department:</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	
<b>Public Health Department:</b>	-	-	-	-	-	-	-	-	-	-	-	-
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  
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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	Raw Total	Weighted Total
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt		
<b>Senior Deputy City Manager - Tracey Jerome</b>											
<b>Economic &amp; International Development:</b>	-	-	-	-	-	-	-	-	-	-	-
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
<b>Strategic Partnerships</b>	5	5	5	5	5	2	1	1	4	33	35
<b>Communications</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Strategic Initiatives</b>	-	-	-	-	-	-	-	-	-	-	-
<b>International Bridges</b>	-	-	-	-	-	-	-	-	-	-	-
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
<b>Oversight - Destination El Paso:</b>	-	-	-	-	-	-	-	-	-	-	-
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
<b>Chief Transit &amp; Field Operations Officer - Elen Smyth</b>											
<b>Environmental Services:</b>	-	-	-	-	-	-	-	-	-	-	-
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
<b>Public Transportation - Sun Metro:</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Administration &amp; Development:</b>	-	-	-	-	-	-	-	-	-	-	-
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
<b>Operations &amp; Maintenance:</b>	-	-	-	-	-	-	-	-	-	-	-
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%	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	5 for 2019 to 1 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		
<b>Streets and Maintenance:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Streets:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
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		
<b>Maintenance (Facilities &amp; Fleet):</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
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		
<b>Coordination: Title VI</b>	3	3	3	3	4	3	1	4	3	27	29		
<b>Chief Operations Officer -Sam Rodriguez</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Airport:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
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		
<b>Capital Improvement Department:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
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		
<b>Planning &amp; Inspections:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
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		
<b>Development Services:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	15%	15%	15%	10%	10%	10%	5%	5%	100%	Raw Total	Weighted Total
	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			
Description	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			
<b>Chief Financial Officer/DCM - Robert Cortinas</b>												
<b>Comptroller's Office:</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	
<b>Tax Office:</b>	-	-	-	-	-	-	-	-	-	-	-	
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	
<b>Managing Director - Nicole Cote</b>												
<b>Office of Management &amp; Budget:</b>	-	-	-	-	-	-	-	-	-	-	-	
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	
<b>Purchasing &amp; Strategic Sourcing Dept.:</b>	-	-	-	-	-	-	-	-	-	-		
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%	15%	15%	15%	10%	10%	10%	5%	5%	100%	Raw Total	Weighted Total
	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			
Description	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			
<b>Managing Director - Araceli Guerra</b>												
<b>Information Technology:</b>												
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	
<b>Human Resources:</b>												
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	
<b>Transformation Office</b>	3	3	3	3	1	1	1	5	3	23	26	
<b>Risk Management:</b>												
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	
<b>Deputy City Manager - Dionne Mack</b>												
<b>Libraries:</b>												
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	
<b>Zoo:</b>												
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	
<b>Military Affairs</b>	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
<b>Managing Director - Ben Fyffe</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Museums &amp; Cultural Affairs:</b>	-	-	-	-	-	-	-	-	-	-	-
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
<b>Parks and Recreation Department:</b>	-	-	-	-	-	-	-	-	-	-	-
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
<b>Climate and Sustainability Officer - Nicole Ferrini</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Community &amp; Human Development:</b>	-	-	-	-	-	-	-	-	-	-	-
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
<b>Office of Climate Action</b>	-	-	-	-	-	-	-	-	-	-	-



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

	Chief Internal Auditor <sup>1</sup>		Audit Manager <sup>1</sup>		6 Staff Members <sup>2</sup>		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 <sup>3</sup>	900	43.1%	360	17.2%	1,920	15.3%	3,180	19.0%
Training & CPE <sup>4</sup>	60	2.9%	60	2.9%	360	2.9%	480	2.9%
Holidays <sup>5</sup>	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
<b>Totals</b>	<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
<b>Totals</b>	<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
<b>Totals</b>	<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		
<b>Total Qtr.</b>	<b>61 Days</b>	<b>Total Qtr.</b>	<b>62 Days</b>	<b>Total Qtr.</b>	<b>64 Days</b>	<b>Total Qtr.</b>	<b>62 Days</b>		
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		
October	0 Days	January	2 Days	April	1 Days	July	1 Day		
November	3 Days	February	0 Days	May	1 Day	August	1 Days		
<b>Total Qtr.</b>	<b>4 Days</b>	<b>Total Qtr.</b>	<b>3 Days</b>	<b>Total Qtr.</b>	<b>2 Day</b>	<b>Total Qtr.</b>	<b>3 Day</b>		12 Days
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	
								96 Hrs	
<b>Work + Holiday Hrs</b>	<b>520 Hrs</b>	<b>Work + Holiday Hrs</b>	<b>520 Hrs</b>	<b>Work + Holiday Hrs</b>	<b>528 Hrs</b>	<b>Work + Holiday Hrs</b>	<b>520 Hrs</b>	<b>TOTAL 2,088 Hrs</b>	

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**

<b>Auditable Areas</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>#</b>
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
<b>Strategic Communications Director</b>	-	-	-	-	-	-
Communications Office	-	-	-	-	-	-
City Clerk Office	-	-	-	-	-	-
<b>Senior DCM - Tracey Jerome</b>	-	-	-	-	-	-
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
<b>Chief Transit and Field Operations Officer - Ellen Smyth</b>	-	-	-	-	-	-
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	-	-	-	-	-	-
<b>Chief Operations Officer - Sam Rodriguez</b>	-	-	-	-	-	-
Aviation	A+F	A	-	-	-	3
Capital Improvement	-	-	-	P	F	2
Planning and Inspections	-	-	-	P	-	1
<b>Chief Financial Officer/DCM - Robert Cortinas</b>	-	-	-	-	-	-
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	-	-	-	-	-	-
<b>Managing Director - Nicole Cote</b>	-	-	-	-	-	-
Office of Management & Budget	A+F	P	-	-	P	4
Purchasing and Strategic Sourcing	-	-	-	-	P	1
<b>Managing Director - Araceli Guerra</b>	-	-	-	-	-	-
Information Technology	-	F	P	-	-	2
Human Resources	P+F	-	P	A	A+P	6
Transformation Office	-	-	-	-	-	-
<b>DCM - Dionne Mack</b>	-	-	-	-	-	-
Libraries	P	-	-	-	-	1
Zoo	A	F+F	P	-	-	4
Military Affairs	-	-	-	-	-	-
<b>Managing Director - Ben Fyffe</b>	-	-	-	-	-	-
Museums & Cultural Affairs	P	-	A	A+A+P	F	6
Parks & Recreation	P+P+P	A+P	A	F	-	7
<b>Climate and Sustainability Officer - Nicole Ferrini</b>	-	-	-	-	-	-
Community & Human Development	F	-	P	-	-	2
Office of Climate Action	-	-	-	-	-	-
<b>DCM - Mario D'Agostino</b>	-	-	-	-	-	-
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

<b>Number of Audits/Projects Completed by Fiscal Year</b>				
<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
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	<p><b>El Paso Zoological Society Agreement</b> 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:</p> <ul style="list-style-type: none"> <li>- Review if Zoological Society is in compliance with the License Agreement.</li> <li>- Review if Zoological Society is holding funds that belong to the Zoo. (Ex: Annual Season Pass Sales - 75% &amp; 25% Split)</li> <li>- Review if Zoological Society is using City Space at the Zoo for free.</li> <li>- Review if special privileges to society members are being allowed.</li> <li>- Review if Zoological Society is getting City IT support for free.</li> <li>- Review if Zoological Society is getting City email addresses, internet, printing, a copier for free.</li> <li>- Review if Zoological Society is complying with City policies.</li> </ul>	2 <sup>nd</sup> Quarter	H-H
2	<p><b>380 Agreements</b></p> <ul style="list-style-type: none"> <li>- Review how many 380 Agreements were approved by City Council.</li> <li>- 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.</li> <li>- Review if these 380 Agreements produce any positive and/or negative financial impacts to the City of El Paso and other entities.</li> <li>- Determine if the program is good or bad for the City and the constituents.</li> <li>- Review if the City provided all the incentives promised and has the contractor meet deliverables they said they were going to do.</li> </ul>	2 <sup>nd</sup> Quarter	H-H
3	<p><b>Food and Beverage Purchases at the El Paso International Airport</b></p> <ul style="list-style-type: none"> <li>- Review EPIA's Accounts Payable for Food &amp; Beverages.</li> <li>- Review what funds are used to pay for Food &amp; Beverages.</li> <li>- Review purpose for Food &amp; Beverage purchases.</li> </ul>	3 <sup>rd</sup> Quarter	H-H
4	<p><b>Travel and Accounts Payable Audit – Veteran Affairs Office</b> Review travel and accounts payable at the Veteran Affairs Office. (Ex: travel to Washington DC)</p>	3 <sup>rd</sup> Quarter	H-M
5	<p><b>2022 Peer Review Recommendation</b> The Annual Risk Assessment was expanded to include details on specific Information Technology (IT) Risk Factors. (For example; Cybersecurity.) The Financial Oversight &amp; Audit Committee has provided funding to co-source Cybersecurity audit work going forward.</p>	3 <sup>rd</sup> Quarter	H-H
6	<p><b>Accounts Payable – El Paso International Airport</b> Review the accounts payable process at the EPIA. Concerns regarding unallowable purchases.</p>	3 <sup>rd</sup> Quarter	H-M

**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)
7	<b>City's Gift Card Review</b> Review the City's Gift Card Program.	4 <sup>th</sup> Quarter	H-L
8	<b>Sub-Recipient Monitoring Review</b> 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 <sup>th</sup> Quarter	H-L
9	<b>U-Matter Card Program</b> - 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 <sup>th</sup> Quarter	M-H
10	<b>Parkland Dedication Fees</b> Review the use of plans/fees for Parkland Dedication. Fees are to be used for maintenance and repairs for City Parks.	4 <sup>th</sup> Quarter	M-M
11	<b>Health Department Internal Control Review – 250 hours</b> Review internal controls at the Health Department.	4 <sup>th</sup> Quarter	M-M
12	<b>Accounts Receivable – HOT Audits</b> Review the collection process for Hotel Occupancy Taxes Audits.	4 <sup>th</sup> Quarter	H-L
13	<b>On-Call Service Agreements</b> - 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 <sup>th</sup> Quarter	H-H
	*As of 8/31/2023		