



2021-2022
Annual Audit Plan
3rd Quarter Update

Issued by the
Internal Audit Office
As of May 31, 2022

INTRODUCTION

According to Performance Standards 2020 & 2060 of the *International Standards for the Professional Practice of Internal Auditing* as issued by the Institute of Internal Auditors, the Chief Internal Auditor must report periodically to the Financial Oversight and Audit Committee and the City Manager on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan. The Chief Internal Auditor is also responsible for reporting significant risk exposures, control issues, fraud risks, governance issues, and other matters needed or requested by the Financial Oversight and Audit Committee and the City Manager.

In addition, by periodically reporting to the Financial Oversight and Audit Committee and the City Manager, the Internal Audit Office 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 Chief Internal Auditor is also responsible to communicate the internal audit activity's plans and resource requirements, including significant interim changes, to the City Manager and the Financial Oversight and Audit Committee for review and approval. The Chief Internal Auditor must also communicate the impact of any resource limitations.

Based on this requirement, this Annual Audit Plan Update is being provided to the Financial Oversight and Audit Committee. The Chief Internal Auditor will provide an update on the following four critical areas required in the management of an internal audit activity. The four critical areas are:

1. Completed Audits and Projects
2. Pending Audits and Projects
3. Miscellaneous Items affecting the Internal Audit Office's Activity
4. Annual Audit Plan Update

As required by the International Standards for the Professional Practice of Internal Auditing, Standard 1110, the City of El Paso's Internal Audit Office continues to maintain its independence by reporting functionally to the Financial Oversight and Audit Committee (FOAC). The Internal Audit Office also reports to the City Manager, administratively and operationally. The FOAC and City Manager approves the Internal Audit Charter and annual risk-based Audit Plan. The FOAC also receives quarterly updates to the Annual Audit Plan from the Chief Internal Auditor. Standard 2060 requires the Internal Audit Office ensure conformance with the Code of Ethics and the Standards. The Code of Ethics Principles includes Integrity, Objectivity, Confidentiality and Competency. Any non-conformance will be reported.

COMPLETED AUDITS & PROJECTS

This section will provide the Financial Oversight and Audit Committee and the City Manager a short synopsis of every audit and project completed during the 3rd Quarter of the 2021-2022 Annual Audit Plan. Please see the Internal Audit Office's webpage for a copy of the audit reports listed below.

Parks and Recreation Department – Rental of Park Facilities Follow-Up Audit (Report dated March 10, 2022)

The Internal Audit Office conducted a Follow-Up Audit of the original *Parks and Recreation Department – Rental of Park Facilities Audit Report* dated September 26, 2019. The Audit Report contained (2) two Findings. The objectives of the Follow-Up Audit were to determine if the recommendations to the two Findings have been implemented.

The original Findings identified:

1. The Parks and Recreation Department's Operating Guidelines did not have documented procedures for calculating facility rental rates, miscellaneous rental fees, or procedures for the review of invoices for the security and cleaning services of facility rentals.
2. Reservations for the rental and use of Parks Facilities were not being paid on time as required by the Parks and Recreation Department's Operating Guidelines and the Rental Permit requirements.

Based on the results of the Follow-Up Audit;

1. The status of Finding #1 is *Implemented*. Parks and Recreation Department Management created two new guidelines to address the original Finding.
2. The status of Finding #2 is *In Progress*. The Parks and Recreation Department has begun using the PerfectMind software to keep track of Reservations. An Aging Schedule is being developed to keep track of open Reservations. Parks and Recreation Management will assume the risk of fully implementing the PerfectMind software and keeping track of a Reservation Aging Schedule. No further Follow-Up will be necessary.

The results were communicated to the City Manager, Deputy City Manager for Quality of Life, and the Managing Director of Cultural Affairs and Recreation. An electronic copy and a hardcopy of the Audit Report was distributed to the Mayor and City Representatives.

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

International Bridges – Money Room Internal Control Review (Memo dated April 13, 2022)

The Internal Audit Office conducted a review of the Internal Controls within the Money Room at the International Bridges Department. The objectives of the International Bridges – Money Room Internal Control Review were to:

- Conduct audit work related to the internal controls over the International Bridges Money Room in order to ascertain if procedures currently being utilized are operating as intended by management.
- Determine if cash handling procedures used in the Money Room were consistent with Departmental Policies and Procedures and the City of El Paso Cash Management Policy,
- Determine if the International Bridges Money Room was operating in a control conscious environment as it relates to Cash Handling procedures.

Based on the results of the review, three (3) Observations were identified. Our review identified:

1. The Money Room *Operational Procedure Manual* did not address procedures for the fluctuation in exchange rates of Mexican Peso currency.
2. The need for a Facility Upgrade of the Toll Booths at the International Bridges.
3. The Toll Collection System had not been upgraded in approximately ten years resulting in system limitations/inefficiencies.

The results were communicated to the City Manager, Deputy City Manager of Support Services & Chief Financial Officer, the Comptroller, and the International Bridges Managing Director. An electronic copy and a hardcopy of the Memo was distributed to the Mayor and City Representatives.

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

MV Transportation, Inc. Audit (Report dated April 18, 2022)

The Internal Audit Office conducted an audit of The LIFT Paratransit Services Contract No. 2019-607R between the City of El Paso and MV Transportation Inc. The objectives of the MV Transportation, Inc. Audit were to determine whether MV Transportation, Inc. was adhering to the terms and conditions of the Paratransit Services Contract 2019-607R – *Contracted Service for LIFT Paratransit*.

The audit determined whether MV Transportation, Inc. was providing quality Paratransit Services to Sun Metro. This included evaluating the:

- Reliability and integrity of financial and operational information,
- Customer Satisfaction,
- Safety,
- Vehicle Reliability.

Based on the results of the audit, (3) three Findings were identified. The Findings consisted of:

1. Quarterly Performance Averages reported on the *Paratransit Service Report* for the 4th Quarter of FY 2021 and the 1st Quarter of FY 2022 were not reported accurately. In total, the Reports contained 7 reporting errors.
2. Sun Metro has not provided 64 replacement LIFT Revenue Vehicles as required by the Paratransit Services Contract 2019-607R dated October 29, 2019. Sun Metro has ordered and expects 10 replacement vehicles to be delivered in June 2022.

The COVID-19 Pandemic negatively affected Sun Metro's ability to purchase replacement LIFT Revenue Vehicles due to supply chain shortages.

3. The COVID-19 Pandemic has led to a decrease in the number of riders using the LIFT service. This has resulted in the Sun Metro Contract Manager not being able to identify 400 unique ADA-eligible passenger trips to survey each month as required by the Paratransit Service Contract. An alternative method was implemented to calculate the monthly Customer Trip Rating by taking the average of all LIFT passenger trip surveys collected per month. This alternate survey method should be disclosed as required by the LIFT Paratransit Services Contract.

The Findings were communicated to the City Manager, Senior Deputy City Manager, Deputy City Manager of Support Services & Chief Financial Officer, Chief Operations and Transportation Officer & City Engineer, and the Chief Transit and Field Operations Officer. An electronic copy and a hardcopy of the Audit Report was distributed to the Mayor and City Representatives.

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

One Stop Shop Internal Control Review (Memo dated April 11, 2022)

The Internal Audit Office conducted an Internal Control Review of the City of El Paso's One Stop Shop. The objectives of the Internal Control Review at the One Stop Shop were to:

- Conduct audit work related to the One Stop Shop's internal controls to ascertain if procedures currently being utilized are operating as intended by Management.
- Determine if internal controls used at the One Stop Shop are consistent with Departmental Policies and Procedures and the City of El Paso's Cash Management Policy.
- Determine if the One Stop Shop is operating in a control conscious environment as it relates to its Cash Handling Procedures.

Based on the results of the review, two (2) Observations were identified. Our review identified:

1. The *Development Services Department: Business and Customer Service Center Policies and Procedures Manual* was last updated on January 1, 2007 (15 years ago).
2. The One Stop Shop needs to strengthen the reconciliation process for Fee Waivers posted in the Accela Cashiering System to ensure no errors or fraudulent activity has occurred.

The results were communicated to the City Manager, Chief Operations Officer, Deputy City Manager of Support Services & Chief Financial Officer, the Comptroller, and the Director of Planning and Inspections. An electronic copy and a hardcopy of the Memo was distributed to the Mayor and City Representatives.

Ground Ambulance Claims Review (Memo dated May 24, 2022)

The Internal Audit Office coordinated a Ground Ambulance Claims review of ambulance transports billed to and paid by Medicare. The City of El Paso contracted Fitch & Associates, LLC to conduct the Ground Ambulance Claim Reviews. The objective of the claims review engagement was to determine whether claims for reimbursement submitted to Medicare were accurate and supported by proper documentation.

Based on the results of the Review, (5) five issues regarding Medicare and Medicaid claims were identified.

1. Medical Necessity – inconsistencies with the description on reimbursement claims not clearly providing the medical necessity of ambulance transport.
2. Modifiers – inconsistencies of locations identifying the origin and destination of the patient transport.
3. Coding of Charges – inconsistencies with description of signs or symptoms exhibited by the patient at time of transport used to bill for claims reimbursement.
4. Diagnoses and Condition Coding – inconsistencies with International Statistical Classification of Diseases codes (ICD-10) used to identify a patient's need for transport, assign service levels and support the medical necessity of the transport.

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

5. Signatures – missing beneficiary signatures (when patients cannot sign documentation) and missing signatures of crew members involved in the transport.

The results were communicated to the City Manager, Deputy City Manager for Public Safety & Support Services, and the Interim Fire Chief. An electronic copy and a hardcopy of the Memo was distributed to the Mayor and City Representatives.

City Council & City Manager’s Office – P-Card & Travel Review Project (Memo dated May 12, 2022)

The Internal Audit Office conducted a review of Procurement Card (P-Card) and Travel transactions made by the Mayor’s Office, City Council, and the City Manager’s Office. The objectives of this review were to determine if the P-Card Program Administrators responsible for the Mayor’s Office, City Council and City Manager’s Office are properly reviewing and monitoring expenditures. In addition, to ascertain if proper purchasing and travel procedures have been followed.

Based on the results of the review, (4) four Observations were identified. The Observations were regarding P-Card, Travel, and Food & Beverage Policy compliance.

1. Review P-Card holder monthly dollar limits to ensure the limits are appropriate for the cardholder.
2. Ensure that Travel Requests are approved within five business days after travel.
3. Ensure that every Food & Beverage purchase has a description on the face of the receipt to ensure that it is identifiable as a City-related business expense. A description of the meeting date, purpose and attendees should be written on the face of the receipt.
4. Ensure receipts are available for review and are itemized as required by the P-Card Policy dated July 2020.

The results were communicated to the City Manager, Deputy City Manager of Support Services & Chief Financial Officer, Comptroller, and Interim Managing Director of Budget & Strategic Sourcing.

City of El Paso Employee Hotline (As of May 31, 2022)

As of the 3rd Quarter of the 2021-2022 Fiscal Year, the City of El Paso Employee Hotline has received 10 calls. As of May 31, 2022, two Hotline calls remain open from the 2nd Quarter. The investigations were conducted either by the Internal Audit Office or by the Human Resources Department.

The Human Resources Department provides City of El Paso Employee Hotline outreach materials to participants of New Employee Orientation Trainings.

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

Tax Office Refund Review Project

During the 3rd Quarter, the Internal Audit Office conducted 33 Tax Office Refund reviews. For each review, memos were issued to the Tax Assessor Collector, Deputy City Manager of Support Services & Chief Financial Officer, and City Manager documenting our review.

This project continues on a recurring basis of conducting reviews of Tax Office Refunds as required by State Statute. Procedures have been designed to properly review refunds for approvals and timely processing of refund checks issued to Taxpayers.

PENDING AUDITS & PROJECTS

This section will provide the Financial Oversight and Audit Committee and the City Manager a short synopsis of the pending audits and projects currently being completed by the staff of the Internal Audit Office as of the end of the 3rd Quarter. A brief synopsis is provided on the scope and objective of the audit or project.

Neighborhood Traffic Management Program (NTMP) Follow-Up Audit

A Follow-Up Audit is being conducted on the Neighborhood Traffic Management Program (NTMP) Audit Report dated June 7, 2021. The Audit Report contained (1) one Finding. The objectives of the Follow-Up Audit are to determine if Recommendations to the Finding has been implemented.

The original Finding identified:

1. The documented NTMP Policies and Procedures were last updated on September 17, 2018.

Streets and Maintenance (SAM) Fuel Card Follow-Up Audit

A Follow-Up Audit is being conducted on the Streets and Maintenance (SAM) Fuel Card Audit Report dated November 18, 2020. The Audit Report contained (2) two Findings. The objectives of the Follow-Up Audit are to determine if Recommendations to the two Findings have been implemented.

The original Findings identified:

1. The Streets and Maintenance Department did not have a comprehensive Policies and Procedures Manual for the Administrative or Usage Functions of the Offsite Fuel Card Program.
2. The Streets and Maintenance Department does not verify or confirm that the fuel prices being charged by ALON Brands Inc. are correct.

Accounts Receivable Program Audit

An audit is being conducted of the City of El Paso's Accounts Receivable Program. The audit objectives for the Accounts Receivable Program Audit are to determine whether the City of El Paso has effective controls, systems, and personnel to ensure accounts receivable are properly:

- Accounted for – by determining if accounts receivable are accurately recorded and invoiced in a timely manner in accordance with the *City of El Paso Accounts Receivable Policy* dated September 2020,
- Collected – by determining if delinquent accounts are being collected in accordance with procedures and internal controls over billing and collection,

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

- Reported – by determining if the Accounts Receivable balances provided to and reported by the Office of the Comptroller are accurate.

Water Parks Financial Review Audit

An audit is being conducted of the City of El Paso's four newly constructed El Paso Water Parks. The El Paso Water Parks are managed and operated by ASM Global – Destination El Paso for the City of El Paso under Solicitation No. 2020-680R – *Civic, Convention Center & Tourism Services*. The objective of this audit is to perform an assessment of the El Paso Water Park's operations and financial activities.

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

FINANCIAL OVERSIGHT AND AUDIT COMMITTEE (“FOAC”)

The FOAC met on April 18, 2022 to discuss the 2nd Quarter Audit Plan Update of the Fiscal Year 2021-2022 Annual Audit Plan.

- Approval of Minutes for the Financial Oversight and Audit Committee meeting of February 8, 2022.
- Discussion and Action on FY 2021-2022 Audit Plan 2nd Quarter Update.
- Discussion on Client Surveys.

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

MISCELLANEOUS ITEMS

This section provides the Financial Oversight and Audit Committee and the City Manager with miscellaneous information regarding the Internal Audit Office's activities. These activities can vary from community service activities, training sessions attended, Professional Certification Examinations attempted with result, and Internal Audit Profession news and updates.

Training Sessions

The Internal Audit Office staff participates in Continuing Professional Education (CPE) trainings and webinars to help maintain our competency and skill sets. As of the 3rd Quarter, staff have earned the following number of CPE hours. Staff with professional certifications are required to earn 40 CPE hours per calendar year.

Name	Position	CPE Hours
Edmundo Calderon	Chief Internal Auditor	30.0
Mike Montiel	Audit Manager	35.6
Liz De La O	Auditor IV	47.6
Daryl Olson	Auditor IV	33.7
Miguel Ortega	Auditor III	17.0
Sergio Carrillo	Auditor II	28.5
John Monzon	Auditor I	41.2
Kay Gamboa	Auditor I	44.2

Listed below are a few of the CPE webinars our staff participated in during the 3rd Quarter:

National Association of State Auditors, Comptrollers and Treasurers (NASACT) – Webinar – “COVID-19 Funding: An Update on Current Issues” on March 10, 2022 (2.0 CPE Hours)

Institute of Internal Auditors – Webinar – “ERM and Internal Audit: Anticipating and Addressing Risks in 2022” on March 22, 2022 (1.0 CPE Hour)

Institute of Internal Auditors El Paso Chapter – Webinar – “How and Why Hackers Hack – Your Best Practice Defenses” on March 24, 2022 (1.0 CPE Hour)

Association of Airport Internal Auditors (AAIA) – Webinar – “AAIA Quarterly Forum” on March 23, 2022 (1.5 CPE Hours)

Association of Certified Fraud Examiners (ACFE) El Paso Chapter – Webinar – “Identifying red Flags in Public Corruption” on April 13, 2022 (2.0 CPE Hour)

Community Service

Accounting Ethics Class – University of Texas at El Paso

Edmundo Calderon conducted an Ethics Presentation to the Accounting Ethics Class on April 16, 2022.

Auditing Forum – University of Texas at El Paso

Edmundo Calderon participated in the Auditing Forum held on the UTEP Campus on April 20, 2022. Edmundo was a panelist speaking to UTEP Students on potential careers in the Accounting & Auditing Professions.

Institute of Internal Auditors – El Paso Chapter

Sergio Carrillo continues to volunteer as a Board Member.

Association of Certified Fraud Examiners – El Paso Chapter

Miguel Montiel and Liz De La O continue to volunteer as Board Members.

Association of Government Accountants – El Paso Chapter

Edmundo Calderon continues to volunteer as a Board Member.
Kay Gamboa continues to assist the Board.

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

AUDIT PLAN UPDATE

This section will provide the Financial Oversight and Audit Committee and the City Manager with an update on the progress of the 2021-2022 Annual Audit Plan. An analysis is provided listing the Audits/Projects scheduled by quarter with their associated budgeted hours. The actual audit hours worked per Audit/Project is provided. This analysis is a great management tool to demonstrate how the Internal Audit Office's resources are being used.

	BUDGETED HOURS	YTD as of 05/31/2022
First Quarter	-	-
(CarryFwds) Change in Management Audit – Museum of Art	300.00	96.50
(CarryFwds) Change in Management Audit – Museum of History	300.00	45.75
(CarryFwds) 2 nd Follow-Up Audit – Sun Metro Overtime Follow-Up Audit (A2019-01)	300.00	55.75
(CarryFwds) Human Resources Department – Hiring Practices	300.00	96.25
Follow-Up Audit - Parks and Recreation Department - Rental of Park Facilities Audit (A2019-08)	250.00	233.00
Longevity Project	100.00	8.75
Hotel Occupancy Tax Audits - Administration	50.00	82.50
Franchise Fee Audits - Administration	50.00	3.00
TX Sales Tax Discovery - Administration	50.00	-
Citywide Sales Tax Analysis - Clearview	40.00	5.50
Fire Department Medicare Compliance Review	40.00	0.50
Tax Office Refund Review Project	100.00	52.00
P-Card Reviews: City Council & City Manager's Office - P-Card & Travel Review	250.00	185.00
City Employee Hotline	75.00	167.25
Contingency Hours	404.00	-
Audit Plan	-	333.00
CARES Act Audit	-	57.00
City Leases	-	37.00
Consulting	-	4.75
UETA Lease Review	-	254.00
Administrative Duties - Chief Internal Auditor	225.00	245.00
Administrative Duties – Audit Supervisor	90.00	208.75
Administrative Duties - Staff Auditor	480.00	597.50
Administrative Duties – Financial Research Assistant	434.00	-
Auditor Training	135.00	696.50
Vacation/Sick Leave/Holiday	707.00	593.50
Total	4,680.00	4,059.25

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

	BUDGETED HOURS	YTD as of 05/31/2022
Second Quarter	-	-
(CarryFwds) Pension Office – Retiree Confirmation Project	300.00	200.50
(CarryFwds) Cash Count Project - One Stop Shop	200.00	259.00
(CarryFwds) Public Art Program (2% for the Arts) Project	250.00	219.25
Water Park Financial Review	500.00	584.75
Follow-Up Audit: Fire Department - Billing Audit (A2019-05)	350.00	20.25
Longevity Project	100.00	25.00
Hotel Occupancy Tax Audits - Administration	50.00	17.00
Franchise Fee Audits - Administration	50.00	3.00
TX Sales Tax Discovery - Administration	50.00	-
Citywide Sales Tax Analysis - Clearview	40.00	8.00
Tax Office Refund Review Project	100.00	86.25
City Employee Hotline	75.00	23.25
Contingency Hours	480.00	-
Audit Plan	-	267.75
Consulting	-	3.75
COVID-19	-	40.25
Administrative Duties - Chief Internal Auditor	225.00	298.00
Administrative Duties - Auditor IV	90.00	213.00
Administrative Duties - Staff Auditors	480.00	478.00
Administrative Duties - Financial Research Assistant	426.00	-
Auditor Training	135.00	980.00
Vacation/Sick Leave/Holiday	707.00	640.25
Total	4,608.00	4,367.25

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

	BUDGETED HOURS	YTD as of 05/31/2022
Third Quarter	-	-
(CarryFwds) Travel Reviews: Various City Departments	250.00	-
Sun Metro Lift Program	500.00	607.50
Human Resources - Health Benefit Audit	500.00	-
Streets and Maintenance Department - Street Reconstruction Audit	250.00	-
Follow-Up Audit - Parks Department - 2012 CIP Bond Audit (A2020-09)	250.00	14.75
Follow-Up Audit - Neighborhood Traffic Management Program (NTMP) Audit (A2021-02)	250.00	23.50
International Bridges - Money Room Internal Control Review	200.00	320.25
Longevity Project	100.00	24.25
Hotel Occupancy Tax Audits - Administration	50.00	24.00
Franchise Fee Audits - Administration	50.00	30.75
TX Sales Tax Discovery - Administration	50.00	-
Citywide Sales Tax Analysis - Clearview	40.00	2.00
Fire Department Medicare Compliance Review	40.00	13.00
Tax Office Refund Review Project	100.00	79.25
City Employee Hotline	75.00	25.75
Contingency Hours	160.00	-
Audit Plan	-	240.75
Bank Account Confirmation Project	-	20.50
Administrative Duties - Chief Internal Auditor	225.00	274.50
Administrative Duties - Auditor IV	90.00	163.00
Administrative Duties - Staff Auditors	480.00	557.75
Administrative Duties - Financial Research Assistant	466.00	-
Auditor Training	135.00	726.50
Vacation/Sick Leave/Holiday	491.00	386.50
Total	4,752.00	3,534.50

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

	BUDGETED HOURS	YTD as of 05/31/2022
Fourth Quarter	-	-
Accounts Receivable Program Audit	500.00	357.00
Municipal Court Financial Review	500.00	4.50
CARES Act - Rental & Utility Assistance Programs	500.00	-
Streets and Maintenance Department - Street Reconstruction Audit	250.00	-
Follow-Up Audit - Streets and Maintenance (SAM) Fuel Card Audit (A2020-08)	250.00	41.75
Longevity Project	100.00	-
Hotel Occupancy Tax Audits - Administration	50.00	-
Franchise Fee Audits - Administration	50.00	-
TX Sales Tax Discovery - Administration	50.00	-
Citywide Sales Tax Analysis - Clearview	40.00	-
Tax Office Refund Review Project	100.00	-
City Employee Hotline	75.00	-
Contingency Hours	336.00	-
Administrative Duties - Chief Internal Auditor	225.00	-
Administrative Duties - Auditor IV	90.00	-
Administrative Duties - Staff Auditors	480.00	-
Administrative Duties - Financial Research Assistant	458.00	-
Auditor Training	135.00	-
Vacation/Sick Leave/Holiday	563.00	-
Total	4,752.00	403.25
Totals for 1st, 2nd, 3rd & 4th Quarters	18,792.00	12,364.25

City of El Paso
Internal Audit Office
Financial Oversight and Audit Committee
3rd Quarter 2021-2022 Audit Plan Update
As of May 31, 2022

CONCLUSION

The 3rd Quarter of the 2021-2022 Audit Plan was another productive quarter for the Internal Audit Office. During the 3rd Quarter a total of 8 audits/projects were completed by the staff and 4 audits/projects are in various stages of planning or completion.

The Internal Audit Office staff made a strong effort to complete as many audits and projects as possible during the 3rd Quarter.

It continues to be a pleasure serving the Mayor and City Council, the Financial Oversight and Audit Committee, and the City Manager. The Internal Audit Office staff continues to strive for excellence in meeting our departmental motto, "Exceeding our Client's Expectations."

Respectfully Submitted



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

Distribution:

Financial Oversight and Audit Committee
Tomas Gonzalez, City Manager