2013-2014
Annual Audit Plan
2nd Quarter Update

Issued by the
Internal Audit Office
As of February 28, 2014

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 and Audit Oversight Committee and Executive Management 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 and Audit Oversight Committee and Executive Management.

The Chief Internal Auditor is also responsible to communicate the internal audit activity's plans and resource requirements, including significant interim changes, to Executive Management and the Financial and Audit Oversight Committee for review and approval. The Chief Internal Auditor must also communicate the impact of any resource limitations.

Based on these requirements, this Annual Audit Plan update is being provided to the Financial and Audit Oversight 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 and Audit Oversight Committee (FAOC). The FAOC approves the Internal Audit Charter and annual risk-based Audit Plan. The FAOC also receives quarterly updates to the Annual Audit Plan from the Chief Internal Auditor.

QUALITY ASSURANCE REVIEW

The Internal Audit Office underwent a Quality Assurance Review conducted by the Association of Local Government Auditors during the week of December 2-6, 2013. A team of four independent, external reviewers reviewed our audit Policies and Procedures for the period of September 1, 2010 to August 31, 2013.

The Internal Audit Office follows two sets of professional standards while conducting audit work.

- Standard 1312 of the *International Standards for the Professional Practice of Internal Auditing* requires an external assessment be conducted every 5 years.
- Standard 3.96 of the *Generally Accepted Government Auditing Standards* requires an external assessment be conducted every 3 years.

Based on the results of the Quality Assurance Review, the Internal Audit Office obtained *full-compliance* ratings for both sets of professional standards.

It was the opinion of the review team that the City of El Paso Internal Audit Office's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with:

- *International Standards for the Professional Practice of Internal Auditing* for assurance and consulting engagements during the review period of September 1, 2010 to August 31, 2013.
- *Generally Accepted Government Auditing Standards* for audits during the review period of September 1, 2010 to August 31, 2013.

COMPLETED AUDITS & PROJECTS

This section will provide the Financial and Audit Oversight Committee and Executive Management a short synopsis of every audit and project completed during the 2nd Quarter of the 2013-2014 Annual Audit Plan.

Travel Review – City Development Department (Memo dated December 16, 2013)

The Internal Audit Office conducted a review of City Development's travel expenditures as a result of an Ethicsline report. The review concentrated on 4 employees which were assigned to the Economic Development Division. A total of 7 trips were reviewed.

Based on the results of the review, six (6) observations were identified.

The six observations were considered significant in nature as they involved violations of the City of El Paso Travel Manual. These issues were communicated to City Management and the Director of City Development. Subsequently, three Economic Development Division employees were billed by the City for the reimbursement of a total of $460.58 for incurring unallowable travel expenses.

Information Technology – POD Purchase Contract Audit Report (Report dated January 22, 2014)

The Internal Audit Office conducted an audit of the purchasing procedures for the Information Technology Datacenters.

In 2010 Information Technology began the process of modernizing the City of El Paso's server infrastructure. The City was in need of a modern and suitable Datacenter to house centralized IT equipment components which were housed in the basement of City Hall at the time. In December 2010, the City and County entered into an Interlocal Agreement for consolidation of management of the City and County Information Technology Department. The combined departments developed a strategy for disaster recovery which included the construction of a primary and backup Datacenter located in separate locations and shared by both entities.

Based on the results of the audit, two (2) findings have been identified.

1. A review of invoices issued for the purchase of equipment for the IT Datacenters was conducted. 3 out of 12 (25%) invoices reviewed listed items with prices and quantities that did not agree with the corresponding quote.

2. A review of equipment purchases for the Datacenters identified that assets over $1,000.00 are inconsistently tagged and not added to the PeopleSoft Asset Management System (AMS).

The two findings were considered significant in nature. These issues were communicated to City Management and the Interim Director for the Department of Information Technology Services for corrective action.

Fire Department Auto Part Purchases Audit Report – Distributed February 19, 2014 (Report dated November 27, 2013)

The Internal Audit Office conducted an audit of the internal controls within the El Paso Fire Department Maintenance Garage. The objectives of this audit were to:

1. Determine if employees are purchasing vehicle parts for personal gain or use. Confirm that parts purchased for vehicles are in compliance with procurement laws, regulations, and contracts;
2. Determine if the Fire Department has adequate internal controls and proper protocols when ordering, receiving, and paying invoices for vehicle parts, and;
3. Evaluate the inventory process of vehicle parts to ensure the process is operating efficiently and effectively.

Based on the results of the audit, four (4) findings have been identified.

1. The Fire Department's Logistics Division Policies and Procedures Manual are outdated and vague.
2. The Fleet Management System utilized by the Fire Department to track vehicle maintenance and vehicle parts inventory is not being utilized properly.
3. A review of vehicle parts purchased from "O'Reilly Auto Parts" during the period of March 1, 2013 to August 31, 2013 identified five invoices containing 19 questionable purchases totaling $394.79.
4. Five internal control weaknesses were identified in the process of ordering, receiving, and approving vehicle parts.

The four findings were considered significant in nature. These issues were communicated to City Management and the Fire Chief for corrective action.

A full investigation was conducted by the El Paso Fire Department's Professional Standards Office which concluded that purchasing violations had been performed by a Fire Department civilian employee. The audit and the Fire Department investigation confirmed that only one employee was responsible for the violations in this instance. As a result of the findings, the employee's employment with the City of El Paso was terminated.

Employee Hotline (As of February 28, 2014)

As of the 2nd Quarter of the 2013-2014 Fiscal Year, the Ethicsline has received a total of 9 calls. As of February 28, 2014, 13 calls remain open and are pending investigation. The investigations are conducted either by the Internal Audit Office or the Human Resources Department.

The outreach campaign continues with the Internal Audit Office staff conducting presentations to selected City Departments regarding the Ethicsline. During the 2nd Quarter, presentations were conducted twice a month at the New Employee Orientation Training provided by the Human Resources Department.

Tax Office Refund Review Project

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

Parks Department – Leo Cancellare Pool Project

The Internal Audit Office provided assistance to the El Paso County District Attorney's (DA) Office regarding a case against a former Parks and Recreation Department Pool Manager for alleged fraudulent activities related to daily receipts.

At the request of the previous Parks and Recreation Director, the Internal Audit Office conducted a surprise cash count at the Leo Cancellare Pool in January 2010. The request was a result of concerns by Parks and Recreation Management that the Pool Manager had engaged in questionable cash transactions related to daily receipts.

Based on our review, it appeared that $5,123.82 in cash was missing from the Leo Cancellare pool deposits for revenue generated during the period of September 1, 2009 to January 9, 2010. Our review determined that the Pool Manager was responsible for the monies during that time frame.

The City of El Paso received a $5,123.82 restitution payment in February 2014 from the former Pool Manager. The money was paid to the West Texas Community Supervision and Corrections Department. The money was then forwarded to the City of El Paso, Internal Audit Office.

PENDING AUDITS & PROJECTS

This section will provide the Financial and Audit Oversight Committee and Executive Management a short synopsis of the pending audits and projects currently being completed by the staff of the Internal Audit Office. A brief synopsis is provided on the scope and objective of the audit or project.

Friedman Recycling Contract Follow-Up Audit

A Follow-Up Audit is being conducted for the findings contained in the Audit Report titled "*Friedman Recycling Contract Audit Report*" dated August 31, 2011. The *Friedman Recycling Contract Audit Report* identified five (5) findings. The objectives of the Follow-Up Audit are to determine if the original five finding recommendations have been implemented.

Follow-Up Audit – Tax Office ACT System

A Follow-Up Audit is being conducted of the findings contained in the Audit Report titled *"Tax Office ACT System Audit Report"* dated March 30, 2012. The *Tax Office ACT System Audit Report* identified nine (9) findings. The objectives of the Follow-Up Audit are to determine if the original nine finding recommendations have been implemented.

P-card Elected Officials and City Manager's Staff

A review is being conducted of Procurement Card (Pcard) purchases performed by the Elected Officials and staff. Also purchases performed by the City Manager's Office and staff are being reviewed. The Elected Officials and staff have been issued 22 Pcards and the City Manager's Office Staff have 15 Pcards issued to employees. The objectives of this review are to determine if the current Elected Officials and City Manager's Staff P-Card Program Administrator is properly reviewing and monitoring the expenditures. In addition, to ascertain if proper purchasing procedures have been followed and if Pcard expenditures are proper.

Capital Improvement Program – Budget Transfers Audit

An audit is being conducted of the Engineering and Construction Management's Capital Improvement Program (CIP) – Budget Transfers. The objectives of the audit are to:

1) Identify if CIP projects were completed under budget, at budget, or over budget.
2) For projects over budget, determine where the extra budget funds came from.
3) For projects under budget, determine where the excess budget funds were transferred to.
4) Determine if budget transfers were processed per proper protocols.
5) Determine the reason or cause for the budget transfers, change orders, etc.
6) Determine how bond sales affect the CIP.

Police Department Municipal Vehicle Storage Facility Contract Audit

An audit is being conducted of the contract between the City of El Paso and Rob Robertson Enterprises Inc. for the operation and maintenance of the Police Department Municipal Vehicle Storage Facility located at 11615 Railroad Drive. The objectives of the audit are to determine whether the El Paso Police Department and Rob Robertson Enterprises are adhering to the terms and conditions of Solicitation No. 2011-310R.

P-Card Review - Museums and Cultural Affairs Department

A review is being conducted of Procurement Card (Pcard) purchases performed by the Museums and Cultural Affairs Department (MCAD) staff. MCAD Staff have 32 Pcards issued to employees. The objectives of this review are to determine if the MCAD Staff P-Card Program Administrator is properly reviewing and monitoring the expenditures. In addition, to ascertain if proper purchasing procedures have been followed and if Pcard expenditures are proper.

City Development Travel Review

At the request of the City Manager, a review is being conducted of travel performed by City Development Department employees. The objective of the review is to determine if the City's Travel Policies and Procedures and Procurement Card Procedures are being followed by management and staff of the City Development Department.

Airport Warehouse Review

At the request of the Aviation Director, a review is being conducted of the internal controls at the Airport's Facility Maintenance Warehouse. The objectives of the review are to evaluate the Airport's Warehouse internal Policies and Procedures, inventory disbursement, security access, and safeguarding of materials.

El Paso Fire Department Ambulance Compliance Program

The Chief Internal Auditor was designated Compliance Officer for the Fire Department Medicare Billing Process. As part of the new Compliance Program, the Internal Audit Office has been tasked to establish a Medicare Billing Compliance Program. This will be a continuous project for the monitoring of Medicare billing by the El Paso Fire Department.

Ongoing Assistance – STEP Grant

The Internal Audit Office has been providing assistance to the El Paso County District Attorney's (DA) Office regarding cases against former El Paso Police Officers that have been indicted for alleged falsification of government records. The indictments relate to the falsification of records used to support overtime payments from Texas Department of Transportation (TXDOT) funded grants. The Internal Audit Office has been calculating overtime earned by the Police Officers that is being used to establish the restitution amounts by the DA Office.

The City of El Paso has received a total of $1,414.11 in restitution payments during the 2nd Quarter of the Fiscal Year.

FINANCIAL AND AUDIT OVERSIGHT COMMITTEE ("FAOC")

Two FAOC meetings were conducted during the 2nd Quarter of Fiscal Year 2013-2014. Below is a summary of the topics discussed by the Internal Audit Office during the meeting.

January 27, 2014

- Approval of Minutes for the Financial and Audit Oversight Committee meeting of October 14, 2013.

- Audit Plan 1st Quarter Update given by Edmundo Calderon, Chief Internal Auditor.

February 24, 2014

- Approval of Minutes for the Financial and Audit Oversight Committee meeting of January 27, 2014.

- Discussion and presentation on the audit process to include:

    - the preparation of the Annual Risk Assessment & Audit Plan,
    - selection of areas to audit,
    - and the Follow-Up Audit procedures.

- Discussion and Action on the Environmental Services Purchasing Audit dated August 8, 2013.

MISCELLANEOUS ITEMS

This section provides the Financial and Audit Oversight Committee and Executive Management 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

Association of Local Government Auditors – Webinar – "The Affordable Healthcare Act: What Every Internal Auditor Needs to Know" on December 3, 2013

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Audit Supervisor; and Liz De La O, Lead Auditor completed the Association of Local Government Auditors – Webinar – "The Affordable Healthcare Act: What Every Internal Auditor Needs to Know" on December 3, 2013. Each staff member earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – "GTAG 4: Management of IT Auditing, 2nd Edition" on December 4, 2013

Edmundo Calderon, Chief Internal Auditor completed the Institute of Internal Auditors – Webinar – "GTAG 4: Management of IT Auditing, 2nd Edition" on December 4, 2013. Edmundo earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors – Certification – "Certified Government Auditing Professional" on December 6, 2013

Miguel Ortega, Auditor and Rebecca Garcia, Auditor completed the Institute of Internal Auditors – Certification – "Certified Government Auditing Professional" on December 6, 2013. Each staff member earned twenty hours of Continuing Professional Education Credits for Calendar Year 2013 and twenty hours for 2014.

City of El Paso Records Management Division – Training – "Storage Standards and Inventorying and Scheduling Records for Storage" on December 11, 2013

Liz De La O, Lead Auditor completed the City of El Paso Records Management Division – Training – "Storage Standards and Inventorying and Scheduling Records for Storage" on December 11, 2013. No Continuing Professional Education Credit was offered.

Institute of Internal Auditors – Webinar – "Ethics and The Internal Auditor" on December 17, 2013

Miguel Ortega, Auditor completed the Institute of Internal Auditors – Webinar – "Ethics and The Internal Auditor" on January 17, 2013. Miguel earned one hour of Continuing Professional Education Credit.

Association of Local Government Auditors – Webinar – "Introduction to Staffing Analysis" on January 14, 2014

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Miguel Ortega, Auditor; Rebecca Garcia, Auditor; and Linda Roa, Research & Management Assistant, completed the Association of Local Government Auditors – Webinar – "Introduction to Staffing Analysis" on January 14, 2014. Each staff member earned one hour of Continuing Professional Education Credit.

Association of Government Accountants – Training – "Border Issues" on January 22, 2014

Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Rebecca Garcia, Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant, completed the Association of Government Accountants – Training – "Border Issues" on January 22, 2014. Each staff member earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors – Training – "Winter Seminar – IT Concepts" on January 23, 2014

Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Miguel Ortega, Auditor; Rebecca Garcia, Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant, completed the Institute of Internal Auditors – Training – "Winter Seminar – IT Concepts" on January 23, 2014. Each staff member earned four hours of Continuing Professional Education Credit.

Institute of Management Accountants – Training – "Fraud Investigation – Public Corruption" on February 12, 2014

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Miguel Ortega, Auditor; Rebecca Garcia, Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant, completed the Institute of Management Accountants – Training – "Fraud Investigation – Public Corruption" on February 12, 2014. Each staff member earned three hours of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – "Cybersecurity: The Insider Threat is the Most Serious Threat" on February 25, 2014

Rebecca Garcia, Auditor completed the Institute of Internal Auditors – Webinar – "Cybersecurity: The Insider Threat is the Most Serious Threat" on February 25, 2014. Rebecca earned one hour of Continuing Professional Education Credit.

National Association of State Auditors, Comptrollers and Treasurers – Webinar – "OMB's Final Rule: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards" on February 26, 2014

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Miguel Ortega, Auditor; Rebecca Garcia, Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant, completed the National Association of State Auditors, Comptrollers and Treasurers – Webinar – "OMB's Final Rule: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards" on February 26, 2014. Each staff member earned three hours of Continuing Professional Education Credit.

Association of Government Accountants – Training – "How Drugs Affect El Paso Now and in the Future" on February 27, 2014

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Miguel Ortega, Auditor; Rebecca Garcia, Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant, completed the Association of Government Accountants – Training – ""How Drugs Affect El Paso Now and in the Future" on February 27, 2014. Each staff member earned one hour of Continuing Professional Education Credit.

AUDIT PLAN UPDATE

This section will provide the Financial and Audit Oversight Committee and Executive Management with an update on the progress of the 2013-2014 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 11/30/13**
First Quarter	-	-
MCAD – Kids Excel Contract	200.00	160.25
Airport Revenue Audit – Paradise Shops	200.00	455.50
Information Technology – POD Purchase	200.00	320.75
Fire Department – Automotive Parts Purchase Audit	400.00	365.25
Engineering & Construction Management – CIP Budget Transfers	400.00	272.50
Follow-Up Audit – Tax Office ACT System	200.00	130.00
Tax Office Refund Review Project	75.00	49.75
P-Card Reviews	250.00	-
Elected Officials and City Manager's Office	-	237.75
Museum and Cultural Affairs Department	-	31.75
Ethicsline	75.00	71.50
Contingency Hours	429.00	-
Airport General	-	1.50
Audit Plan	-	106.75
Consulting	-	59.25
Economic Development – Employee Travel	-	333.50
Environmental Services Purchasing Audit	-	126.25
Fire/Ambulance Compliance Project	-	16.00
General Services – Truck Maintenance Audit	-	16.75
Sun Metro Lift Audit	-	105.00
STEP Grant	-	6.00
Tuition Assistance Program Audit	-	18.75
Administrative Duties - Chief Internal Auditor	225.00	300.00
Administrative Duties – Audit Supervisor	90.00	99.00
Administrative Duties - Staff Auditor	300.00	395.00
Auditor Training	105.00	74.75
Vacation/Sick Leave/Holiday	491.00	371.25
Total	**3,640.00**	**4,124.75**
Second Quarter		
2013 External Quality Assessment	500.00	195.50
City Development – Subdivision Inspection Audit	500.00	-
Police Department – Storage Facility Contract Audit	450.00	301.00
Follow-Up Audit – Friedman Recycling	250.00	163.00
2nd Follow-Up Audit – Human Resources Payroll	250.00	-
Tax Office Refund Review Project	75.00	58.75

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	BUDGETED HOURS	YTD as of 11/30/13
Second Quarter (continued)	-	-
Ethicsline	75.00	32.50
Contingency Hours	273.00	-
Airport General	-	2.50
Airport Warehouse Review	-	33.00
Audit Plan	-	65.75
Consulting	-	43.00
Fire/Ambulance Compliance Project	-	13.50
STEP Grant	-	1.25
Administrative Duties - Chief Internal Auditor	225.00	258.50
Administrative Duties – Audit Supervisor	90.00	201.25
Administrative Duties - Staff Auditor	300.00	552.75
Auditor Training	105.00	196.75
Vacation/Sick Leave/Holiday	491.00	582.00
Total	**3,584.00**	**2,701.00**
Third Quarter		
Airport Revenue Audit – Lone Star Golf Course	500.00	-
Community Development – Neighborhood Stabilization Program	500.00	-
Travel Reviews – Randomly Selected Departments	200.00	-
-City Development Department	-	46.50
Follow-Up Audit – International Bridges Internal Controls	250.00	-
Follow-Up Audit – Engineering & Construction Management Fees	250.00	-
Tax Office Refund Review Project	75.00	-
El Paso City Employee's Pension Fund Confirmation Project	200.00	-
P-Card Reviews	250.00	-
Ethicsline	75.00	-
Contingency Hours	241.00	-
Administrative Duties - Chief Internal Auditor	225.00	-
Administrative Duties – Audit Supervisor	90.00	-
Administrative Duties - Staff Auditor	300.00	-
Auditor Training	105.00	-
Vacation/Sick Leave/Holiday	379.00	-
Total	**3,640.00**	**46.50**

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	BUDGETED HOURS	YTD as of 11/30/13
Fourth Quarter		
Hotel Occupancy Tax Audit	500.00	-
Purchasing Department Audit	400.00	-
City Development – One Stop Shop Audit	400.00	-
IT Department – Cellular Phone Contract Audit	400.00	-
Follow-up Audit – Economic Development Audit RLF	250.00	-
Follow-up Audit – IT POD Purchase	250.00	-
Tax Office Refund Review Project	75.00	-
Ethicsline	75.00	-
Contingency Hours	191.00	-
Administrative Duties - Chief Internal Auditor	225.00	-
Administrative Duties – Audit Supervisor	90.00	-
Administrative Duties - Staff Auditor	300.00	-
Auditor Training	105.00	-
Vacation/Sick Leave/Holiday	435.00	-
Total	**3,696.00**	-
Totals for 1st, 2nd, 3rd & 4th Quarters	**14,560.00**	**6,872.25**

CONCLUSION

The 2nd Quarter of the 2013-2014 Audit Plan was another productive quarter for the Internal Audit Office. During the 2nd Quarter a total of 6 audits/projects were completed by the staff and 10 audits/projects are in various stages of completion.

The Internal Audit Office staff made a strong effort to complete as many audits and projects as possible during the 2nd Quarter. Extra effort was displayed by the staff during this quarter. Continuous monitoring of the Audit Plan will continue until the end of the year.

During the 2nd Quarter, the Internal Audit Office underwent a Quality Assurance Review by the Association of Local Government Auditors. It was the opinion of the review team that the City of El Paso Internal Audit Office's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with the *International Standards for the Professional Practice of Internal Auditing* and the *Generally Accepted Government Auditing Standards*.

It continues to be a pleasure serving City Council, the Financial and Audit Oversight Committee, the City Manager, and the Deputy City Managers. 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

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

Distribution:
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