



2014-2015
Annual Audit Plan
3rd Quarter Update

Issued by the
Internal Audit Office
As of May 31, 2015

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 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 and Audit Oversight Committee and the City Manager.

In addition by periodically reporting to the Financial and Audit Oversight 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 and Audit Oversight 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 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.

COMPLETED AUDITS & PROJECTS

This section will provide the Financial and Audit Oversight Committee and the City Manager a short synopsis of every audit and project completed during the 3rd Quarter of the 2014-2015 Annual Audit Plan.

Purchasing & Strategic Sourcing Department Audit (Report dated February 12, 2015)

The Internal Audit Office conducted an audit of the Purchasing & Strategic Sourcing Department. The objectives of the audit were to determine if the Purchasing & Strategic Sourcing Department's operations are complying with City guidelines and consistent with "best practices" for procurement functions. The audit also documented areas where inefficiencies exist and where internal controls may be strengthened or improved.

Based on the results of the audit, (2) two findings have been identified. The (2) two findings were considered significant in nature. These issues were communicated to City Management and the Purchasing Director for corrective action.

Community Development – Neighborhood Stabilization Program (Report dated February 26, 2015)

The Internal Audit Office conducted an audit of the Community Development – Neighborhood Stabilization Program (NSP). The objectives of the audit were to determine if the NSP is adhering to the terms and conditions of NSP Grant NO B-08MN-48-0003 from the Department of Housing and Urban Development (HUD) and Contract No. 77090000112 from the Texas Department of Housing and Community Affairs (TDHCA).

Based on the results of the audit, (3) three findings have been identified. The (3) three findings were considered significant in nature. These issues were communicated to City Management and the Community and Human Development Director for corrective action.

MCAD Revenue Policies and Procedures Manual Review (Memo dated March 26, 2015)

At the request of the MCAD Director, the Internal Audit Office conducted a review of MCAD's Revenue Policies and Procedures Manual. The objectives of the review were to determine if the policies and procedures were in compliance with established City policies and followed sound business practices.

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Based on the review, (4) four recommendations were offered. These recommendations were communicated to MCAD Management to include in MCAD's Revenue Policies and Procedures manual.

Kids Excel El Paso Contract Follow-Up Audit (Report dated April 30, 2015)

The Internal Audit Office conducted a Follow-Up Audit on the Kids Excel El Paso Contract Audit Report dated October 14, 2013. The original Audit Report contained (2) two findings.

Based on the results of this Follow-Up Audit, we have determined that the (2) two original findings are no longer considered applicable since the contract between the City and Kids Excel El Paso expired. The findings have been designated as *Not Applicable*. The results of the Follow-Up Audit were communicated to City Management and the MCAD Director.

San Jacinto Plaza Redesign – Certified Payroll Review (Memo dated May 19, 2015)

As a result of an anonymous Ethicsline Report, the Internal Audit Office conducted a review of the Engineering Department's Contract Compliance area that performs wage compliance reviews associated with the San Jacinto Plaza Redesign Construction Project. The objective of the review was to determine that certified payroll compliance monitoring had been conducted during the San Jacinto Plaza Redesign construction project.

Based on the results of the review, (4) four observations have been identified. These observations were communicated to the City Engineer, Chief Financial Officer, City Attorney, and the City Manager for corrective action.

Due to missing certified payroll data, we were unable to determine the validity of the payrolls connected to the San Jacinto Plaza Redesign Project.

FY2014 – 2015 2nd Quarter Fire Department Overtime Report Project (Memo dated February 15, 2015)

For Fiscal Year 2014-2015, the Internal Audit Office monitored overtime expenditures for the Fire Department. The objective of this project was to identify the TOP 25 overtime earners for the 2nd Quarter of Fiscal Year 2014-2015. The results of the Project were communicated to City Management and the Fire Chief.

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FY2014 – 2015 2nd Quarter Police Department Overtime Report Project (Memo dated April 15, 2015)

For Fiscal Year 2014-2015, the Internal Audit Office monitored overtime expenditures for the Police Department. The objective of this project was to identify the TOP 25 overtime earners for the 2nd Quarter of Fiscal Year 2014-2015. The results of the Project were communicated to City Management and the Chief of Police.

Employee Hotline (As of May 31, 2015)

As of the 3rd Quarter of the 2014-2015 Fiscal Year, the Ethicsline has received a total of 4 calls. As of May 31, 2015, 21 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.

On May 28, 2015 the Internal Audit Office conducted two presentations to Municipal Courts employees regarding the Ethicsline.

During the 3rd Quarter, presentations were conducted twice a month at the New Employee Orientation Training provided by the Human Resources Department.

Tax Office Refund Review Project

During the 3rd Quarter, the Internal Audit Office conducted 13 Tax Office Refund reviews. For each of the 13 reviews, memos were issued to the Tax Assessor Collector, Chief Financial Officer, and City Manager for review.

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.

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RESTITUTION PAYMENTS RECEIVED

The City of El Paso has not received any restitution payments during the 3rd Quarter of Fiscal Year 2015.

PENDING AUDITS & PROJECTS

This section will provide the Financial and Audit Oversight 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. A brief synopsis is provided on the scope and objective of the audit or project.

Information Technology Telecommunications Billing Audit

An audit is being conducted of the telecommunications billing procedures of the Department of Information Technology (DoIT). The audit objective is to determine if DoIT has proper procedures in place to ensure telecommunication billing transactions are processed in a timely matter and in accordance with the City of El Paso Policies and Procedures as well with the Texas Prompt Payment Act. The audit will focus on the ensuring proper documentation exists for payments processed, internal controls to limit exposure to unauthorized/inappropriate payment transactions, billings, timeliness of payments, and monitoring of budgetary limits.

Building, Planning, and Inspections Audit

An audit is being conducted of the Building, Planning, and Inspections operations of the Planning and Inspections Department. The audit objectives are to determine whether the Planning and Inspections Department is operating in a control conscious environment. A control conscious environment is characterized by the activity's adequacy and effectiveness in improving risk management, controls and the governance processes.

Financial Review for the City of El Paso – Agreed Upon Procedures Project (Special Audit requested by City Council)

The Internal Audit Office continues to assist an external professional financial auditing firm in conducting the Financial Review for the City of El Paso – Agreed Upon Procedures under contract No. 2014-406R dated January 29, 2015. The objectives of the external audit are included as part of *Exhibit A*, *Exhibit B*, and *Exhibit B-1* of contact No. 2014-406R.

Garbage Truck Maintenance Follow-Up Audit

A Follow-Up Audit is being conducted on the original Garbage Truck Maintenance Review Audit Report dated June 28, 2103. The original Audit Report contained (3) three findings. The objectives of the Follow-Up Audit are to determine if the original three findings have been implemented.

Community Development – CDBG Account Balances Project

A review is being conducted of the Community Development – CDBG account balances. The project objectives are to perform an assessment of the overall process of administering and monitoring of grants managed by the Community and Human Development Department. This will include interviewing of Community and Human Development’s Grants Division personnel, interviewing of Program Managers, and assessing the reimbursement process.

Parking Meter Collections Internal Control Review Audit

An audit is being conducted of the Parking Meter Collections process within the International Bridges Department. The audit objectives are to determine; 1) the internal controls over the Parking Meter Collection function in order to ascertain if the procedures currently utilized by the International Bridges department are operating in an efficient manner; 2) determine adherence to Departmental and City of El Paso Policies and Procedures; 3) and to, determine if the Parking Meter function is operating in a control conscious environment as it relates to Cash Handling procedures.

Police Department – Property Room Audit

An audit is being conducted of the of the Police Department’s Property Room processes. The audit objectives are to determine; 1) if the Property Room has effective internal controls over property and cash; 2) verify that the Property Room safeguards all assets under its control; 3) and to, determine if the Property Room maintains and completes the proper documentation to support the chain of custody of the property.

Economic Development – 380 Agreement Monitoring Audit

An audit is being conducted of the of the 380 Agreement Monitoring processes within the Economic and International Development Department. The audit objectives are to determine if a sample of 380 Agreements are in compliance with the City of El Paso Chapter 380 Economic Development Program; compliance with 380 Agreement payout terms and deliverables; and compliance with Chapter 380 of the Texas Local Government Code. The audit will also determine if the 380 Incentive Program has been successful in meeting the terms of the 380 agreements and in establishing a permanent business in the City of El Paso.

Hotel Occupancy Tax Audit – Request For Quotes

The Internal Audit Office is working on a Request for Qualifications in order to hire a firm to conduct Hotel Occupancy Tax audits.

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FINANCIAL AND AUDIT OVERSIGHT COMMITTEE (“FAOC”)

One FAOC meeting was conducted during the 3rd Quarter of Fiscal Year 2014-2015. Below is a summary of the topics discussed by the Internal Audit Office during the meeting.

April 22, 2015

- Approval of Minutes for the Financial and Audit Oversight Committee meeting of January 21, 2015.
- Discussion on Audit Plan Updates.
- Discussion on Hotel Occupancy Tax Audit Bid Update.
- Discussion and action on Client Surveys.

MISCELLANEOUS ITEMS

This section provides the Financial and Audit Oversight 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

Association of Local Government Auditors – Webinar – “Taking the Mystery Out of Counting CPE” on March 10, 2015

Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Miguel Ortega, Senior Auditor; Rebecca Garcia, Senior Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant completed the Association of Local Government Auditors – Webinar – “Taking the Mystery Out of Counting CPE” on March 10, 2015. Each staff member earned one hour of Continuing Professional Education Credit.

CFO Publishing – Webinar – “Enabling the CFO Agenda Through Emerging Technologies” on May 11, 2015

Linda Roa, Research & Management Assistant completed the CFO Publishing – Webinar – “Enabling the CFO Agenda Through Emerging Technologies” on May 11, 2015. Linda earned one hour of Continuing Professional Education Credit.

Fraud Hotline Series – Webinar – “Leveraging IT to Support a Hotline” on March 12, 2015

Rebecca Garcia, Senior Auditor completed the Fraud Hotline Series – Webinar – “Leveraging IT to Support a Hotline” on March 12, 2015. No Continuing Professional Education Credit was given.

Association of Local Government Auditors – Peer Review Program – “San Diego City Employees’ Retirement System Internal Audit Office” on March 13, 2015

Edmundo Calderon, Chief Internal Auditor managed a Peer Review Program team who conducted a peer review of the San Diego City Employees’ Retirement System Internal Audit Office the week ending on March 13, 2015. Edmundo earned 20 hours of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – “Cyber Security: Data Breaches, Greater Frequency, Greater Cost” on March 17, 2015

Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; and Rebecca Garcia, Senior Auditor completed the Institute of Internal Auditors – Webinar – “Cyber Security: Data Breaches, Greater Frequency, Greater Cost” on March 17, 2015. Each staff member earned one hour of Continuing Professional Education Credit.

Protiviti – Webinar – “The New revenue Recognition Rules: Using a Methodology to Identify Gaps in Current Business Processes” on March 18, 2015

Liz De La O, Lead Auditor and Lyz Gonzalez, Auditor completed the Protiviti – Webinar – “The New revenue Recognition Rules: Using a Methodology to Identify Gaps in Current Business Processes” on March 18, 2015. Each staff member earned 1.5 hours of Continuing Professional Education Credit.

Institute of Internal Auditors (El Paso Chapter) – Training – “Auditor Judgment and Decision Making” on March 19, 2015

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Rebecca Garcia, Senior Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant completed the Institute of Internal Auditors (El Paso Chapter) – Training – “Auditor Judgment and Decision Making” on March 19, 2015. Each staff member earned 1.5 hours of Continuing Professional Education Credit.

Association of Local Government Auditors – Webinar – “Better Reports Through Graphics, Data Analysis and Clear Writing: Temporary Assistance for Needy Families Audit” on April 14, 2015

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Miguel Ortega, Senior Auditor; Rebecca Garcia, Senior Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant completed the Association of Local Government Auditors – Webinar – “Better Reports Through Graphics, Data Analysis and Clear Writing: Temporary Assistance for Needy Families Audit” on April 14, 2015. Each staff member earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors (El Paso Chapter) – Training – “Audit Shop Best Practices – Insight from the CAE’s” on April 16, 2015

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Miguel Ortega, Senior Auditor; Rebecca Garcia, Senior Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant completed the Institute of Internal Auditors (El Paso Chapter) – Training – “Audit Shop Best Practices – Insight from the CAE’s” on April 16, 2015. Each staff member earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors – Conference – “2015 Leadership Academy” on April 19-21, 2015

Miguel Ortega, Senior Auditor completed the Institute of Internal Auditors – Conference – “2015 Leadership Academy” on April 19-21, 2015. Miguel earned 19.5 hours of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – “Promoting the Value of Internal Audit” on April 23, 2015

Miguel Montiel, Audit Supervisor and Rebecca Garcia, Senior Auditor completed the Institute of Internal Auditors – Webinar – “Promoting the Value of Internal Audit” on May 23, 2015. Each staff member earned one hour of Continuing Professional Education Credit.

Association of Certified Fraud Examiners (El Paso Chapter) – Training – “Forensic Analytics and Employee Fraud Seminar” on April 24, 2015

Liz De La O, Lead Auditor completed the Association of Certified Fraud Examiners (El Paso Chapter) – Training – “Forensic Analytics and Employee Fraud Seminar” on April 24, 2015. Liz earned 8 hours of Continuing Professional Education Credit.

Protiviti – Webinar – “Top Ten Lessons Learned from Implementing COSO 2013” on April 29, 2015

Liz De La O, Lead Auditor and Rebecca Garcia, Senior Auditor completed Protiviti – Webinar – “Top Ten Lessons Learned from Implementing COSO 2013” on April 29, 2015. Each staff member earned 1.5 hours of Continuing Professional Education Credit.

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Association of Local Government Auditors – Conference – “2015 ALGA Annual Conference” on May 4-5, 2015

Edmundo Calderon, Chief Internal Auditor attended the Association of Local Government Auditors – Conference – “2015 ALGA Annual Conference” on May 4-5, 2015. Edmundo earned 15 hours of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – “Creating an Internal Audit Competency Process for the Public Sector” on May 19, 2015

Edmundo Calderon, Chief Internal Auditor and Miguel Montiel, Audit Supervisor completed the Institute of Internal Auditors – Webinar – “Creating an Internal Audit Competency Process for the Public Sector” on May 19, 2015. Each staff member earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – “Driving an Effective ERM Culture” on May 19, 2015

Miguel Ortega, Senior Auditor; Rebecca Garcia, Senior Auditor; and Lyz Gonzalez, Auditor completed the Institute of Internal Auditors – Webinar – “Driving an Effective ERM Culture” on May 19, 2015. Each staff member earned one hour of Continuing Professional Education Credit.

CFO Publishing – Webinar – “The CFO Playbook on Budgeting: How to Get More from Your Budget” on May 19, 2015

Miguel Ortega, Senior Auditor and Lyz Gonzalez, Auditor completed the CFO Publishing – Webinar – “The CFO Playbook on Budgeting: How to Get More from Your Budget” on May 19, 2015. Each staff member earned one hour of Continuing Professional Education Credit.

Association of Government Accountants – Webinar – “Appropriations Law: Contract Funding and Formation” on May 19, 2015

Rebecca Garcia, Senior Auditor completed the Association of Government Accountants – Webinar – “Appropriations Law: Contract Funding and Formation” on May 19, 2015. Rebecca earned 1 hour of Continuing Professional Education Credit.

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Association of Government Accountants (El Paso Chapter) – Conference – “2015 Professional Development Conference” on May 26-27, 2015

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Miguel Ortega, Senior Auditor; Rebecca Garcia, Senior Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant completed the Association of Government Accountants (El Paso Chapter) – Conference – “2015 Professional Development Conference” on May 26-27, 2015. Each staff member earned 16 hours of Continuing Professional Education Credit.

Community Service

UTEP – Alpha Beta Psi – Ethicsline

Edmundo Calderon, Chief Internal Auditor was invited to make a presentation to the Alpha Beta Psi Fraternity regarding the City's Ethicsline program on April 15, 2015.

Evolve FCU – Annual Meeting

Edmundo Calderon, Chief Internal Auditor participated in Evolve FCU's Annual Meeting on April 15, 2015.

UTEP – Auditing Class – Fraud

Edmundo Calderon, Chief Internal Auditor was invited to make a presentation to the UTEP Auditing Class regarding the identifying indications of fraud on April 21, 2015.

Association of Government Accountants (El Paso Chapter) – 2015 Annual Conference – Data Mining

Edmundo Calderon, Chief Internal Auditor was invited to make a presentation to the El Paso Chapter of the Association of Government Accountants during their 2015 Annual Conference on the topic of data mining on May 27, 2015.

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AUDIT PLAN UPDATE

This section will provide the Financial and Audit Oversight Committee and the City Manager with an update on the progress of the 2014-2015 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 02/28/15
First Quarter	-	-
Purchasing Department Audit	300.00	629.50
Community Development – Neighborhood Stabilization Program	300.00	675.50
Airport Revenue Audit – Accounts Payable Audit	300.00	449.25
Information Technology – Telecommunications Billing Audit	500.00	846.25
Follow-Up Audit – Federal Janitorial	250.00	180.00
Police and Fire Overtime Review	75.00	48.25
Fire Department Medicare Compliance Review	75.00	39.25
Tax Office Refund Review Project	75.00	112.00
P-Card Reviews	250.00	-
P-Card Elected Officials Project	-	179.25
Ethicsline	75.00	164.75
Contingency Hours	478.50	-
Audit Plan	-	275.50
CIP Audit	-	124.50
City Wide Cash Count Project	-	71.50
Consulting	-	194.25
EPDOT Travel Review Project	-	8.25
F/U Economic Development RLF	-	76.50
2 nd F/U HR Payroll Audit	-	39.25
HOT Hilton Garden Inn Audit	-	0.75
Pension A/P Project	-	3.25
STEP Grant Project	-	1.00
Administrative Duties - Chief Internal Auditor	225.00	207.00
Administrative Duties – Audit Supervisor	90.00	177.25
Administrative Duties - Staff Auditor	475.00	639.25
Auditor Training	120.00	113.50
Vacation/Sick Leave/Holiday	571.50	563.00
Total	4,160.00	5,818.75
Second Quarter		
Economic Development – 380 Agreement Monitoring Audit	500.00	55.75
City Development – Building, Planning and Inspections Audit	500.00	553.75
Police Department – Property Room Audit	500.00	163.00
Follow-Up Audit – Garbage Truck Maintenance	250.00	267.00
Follow-Up Audit – Sun Metro	250.00	169.25

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	BUDGETED HOURS	YTD as of 02/28/15
Second Quarter (continued)	-	-
Police and Fire Overtime Review	75.00	21.00
Tax Office Refund Review Project	75.00	138.00
Ethicsline	75.00	50.25
Contingency Hours	453.50	-
Airport General	-	0.75
Audit Plan	-	253.50
Consulting	-	142.00
OT Reports Project (all departments)	-	26.50
Payday Loan Review Project	-	143.75
Six Sigma Assist Project	-	43.00
STEP Grant Project	-	0.75
Administrative Duties - Chief Internal Auditor	225.00	168.00
Administrative Duties – Audit Supervisor	90.00	114.00
Administrative Duties - Staff Auditor	475.00	601.25
Auditor Training	120.00	176.00
Vacation/Sick Leave/Holiday	571.50	822.25
Total	4,160.00	3,909.75
Third Quarter		
Street Light Maintenance Audit	500.00	11.00
Airport Revenue Audit	500.00	-
Information Technology – Cyber Security Assessment Review	300.00	-
Follow-Up Audit – Environmental Services Purchasing Audit	250.00	-
Follow-Up Audit – IT Purchasing	250.00	-
Police and Fire Overtime Review	75.00	27.00
Fire Department Medicate Compliance Review	75.00	18.25
Tax Office Refund Review Project	75.00	165.75
El Paso City Employees’ Pension Fund Confirmation Project	200.00	-
P-Card Reviews	250.00	-
Ethicsline	75.00	-
Contingency Hours	256.5	35.50
Audit Plan	-	214.00
Consulting	-	158.75
San Jacinto Certified Payroll Project	-	91.00
Six Sigma Assist Project	-	132.00
STEP Grant Project	-	25.25
OT Reports Project (all departments)	-	4.00
Administrative Duties - Chief Internal Auditor	225.00	165.50
Administrative Duties – Audit Supervisor	90.00	44.00
Administrative Duties - Staff Auditor	475.00	588.75
Auditor Training	120.00	326.25
Vacation/Sick Leave/Holiday	443.50	381.50
Total	4,160.00	2,388.50

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	BUDGETED HOURS	YTD as of 02/28/15
Fourth Quarter		
Community Development – CDBG Account Balances	500.00	101.75
Hotel Occupancy Audit	500.00	63.50
Sun Metro Operations Audit	500.00	-
Parking Meter Collections internal Control Review	300.00	215.50
Follow-up Audit – Fire Department Auto Parts Purchases	250.00	-
Follow-up Audit – Kids Excel El Paso Contract	250.00	124.50
Police and Fire Overtime Review	75.00	-
Tax Office Refund Review Project	75.00	-
Ethicsline	75.00	-
Contingency Hours	281.50	-
Administrative Duties - Chief Internal Auditor	225.00	-
Administrative Duties – Audit Supervisor	90.00	-
Administrative Duties - Staff Auditor	475.00	-
Fourth Quarter (continued)	-	-
Auditor Training	120.00	-
Vacation/Sick Leave/Holiday	507.50	-
Total	4,224.00	505.25
Totals for 1st, 2nd, 3rd & 4th Quarters	16,704.00	12,622.25

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CONCLUSION

The 3rd Quarter of the 2014-2015 Audit Plan was another productive quarter for the Internal Audit Office. During the 3rd Quarter a total of 9 audits/projects were completed by the staff and 9 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 3rd 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.

It continues to be a pleasure serving City Council, the Financial and Audit Oversight Committee, the City Manager, Chief Performance Officer, Chief Financial Officer, and the Managing Directors. 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 and Audit Oversight Committee
Tommy Gonzalez, City Manager