



**2015-2016
Annual Audit Plan
3rd Quarter Update**

Issued by the
Internal Audit Office
As of May 31, 2016

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 2015-2016 Annual Audit Plan.

Animal Services Shelter – Mistaken Identity Animal Euthanasia (Memo dated March 24, 2016)

At the request of the Chief Financial Officer, the Internal Audit Office completed an assessment and created a chronological listing of the events regarding the mistaken euthanasia of a Pit-Bull dog owned by a citizen.

Based on the results of this assessment, we identified (7) seven observations and provided recommendations for corrective action. The observations and recommendations were communicated to the Financial and Audit Oversight Committee, City Manager, Environmental Services Director, and the Animal Services Shelter Interim Director.

Procurement Card Review - Elected Officials and City Manager's Office Staff Review (Memo dated May 9, 2016)

The Internal Audit Office conducted a review of the Elected Officials and City Manager's Staff Procurement Card transactions. The objectives of the review were to determine if the current Elected Officials and staff and City Manager's Office Staff P-Card Program Administrators are properly reviewing and monitoring expenditures. In addition, to ascertain if proper purchasing procedures have been followed and if P-Card expenditures are proper.

Based on the results of the review, we identified (3) three observations and provided recommendations for corrective action. The observations and recommendations were communicated to the Financial and Audit Oversight Committee, City Management, OMB Director, and the Comptroller.

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Community Development - Neighborhood Stabilization Program Follow-Up Audit Report (Report dated May 11, 2016)

The Internal Audit Office conducted a Follow-Up Audit on the Community Development - Neighborhood Stabilization Program Audit Report dated February 26, 2015. The original Audit Report contained (3) three findings.

Based on the results of this Follow-Up Audit, we have determined that (1) one of (3) three original findings is now categorized as having corrective actions "*implemented*" and (2) two of (3) three original findings were categorized as having corrective actions "*in-progress*" of being implemented where Community Development Management will assume the risk of implementation. The results of the Follow-Up Audit were communicated to the Financial and Audit Oversight Committee, City Management, Economic Development Managing Director, and the Director of Community and Human Development.

Purchasing & Strategic Sourcing Department Follow-Up Audit Report (Report dated May 16, 2016)

The Internal Audit Office conducted a Follow-Up Audit on the Purchasing & Strategic Sourcing Department Audit Report dated February 12, 2015. The original Audit Report contained (2) two findings.

Based on the results of this Follow-Up Audit, we have determined that (1) one of (2) two original findings is now categorized as having corrective actions "*implemented*" and (1) one of (2) two original findings is categorized as having corrective actions "*in-progress*" of being implemented where Purchasing & Strategic Sourcing Management will assume the risk of implementation. The results of the Follow-Up Audit were communicated to the Financial and Audit Oversight Committee, City Management, Chief Financial Officer, and the Director of Purchasing & Strategic Sourcing.

Fire Department Audit Part Purchases Follow-Up Audit Report (Report dated May 19, 2016)

The Internal Audit Office conducted a Follow-Up Audit on the Fire Department Audit Part Purchases Audit Report dated November 27, 2013. The original Audit Report contained (4) four findings.

Based on the results of this Follow-Up Audit, we have determined that (4) four of the (4) four original findings are now categorized as having corrective actions "*implemented*". The results of the Follow-Up Audit were communicated to the Financial and Audit Oversight Committee, City Management, Chief Financial Officer, and the Fire Department Chief.

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FY2015 – 2016 1st & 2nd Quarter Fire Department Overtime Report Project (Memos dated March 31, 2016 and May 25, 2016)

The Internal Audit Office monitored overtime expenditures for the Fire Department for Fiscal Year 2015-2016. The objective of this project was to identify the TOP 25 overtime earners for the 1st & 2nd Quarter of Fiscal Year 2015-2016 as of February 29, 2016. The results of the Project were communicated to City Management and the Fire Chief.

FY2015 – 2016 1st & 2nd Quarter Police Department Overtime Report Project (Memos dated March 31, 2016 and May 25, 2016)

The Internal Audit Office monitored overtime expenditures for the Police Department for Fiscal Year 2015-2016. The objective of this project was to identify the TOP 25 overtime earners for the 1st & 2nd Quarter of Fiscal Year 2015-2016 as of February 29, 2016. The results of the Project were communicated to City Management and the Chief of Police.

Employee Hotline (As of May 31, 2016)

As of the 3rd Quarter of the 2015-2016 Fiscal Year, the Ethicsline has received a total of 13 calls. As of May 31, 2016, 6 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 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 36 Tax Office Refund reviews. For each of the 36 reviews, memos were issued to the Tax Assessor Collector, 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 adequate processing of checks issued to Taxpayers.

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.

Aviation Department – Standard Parking Audit

An audit is being conducted of the of the contract between the City of El Paso and Standard Parking Corporation for the management and operation of the short-term and long-term parking lots at the El Paso International Airport. The current contract expires on February 28, 2017. The audit objectives are to determine if Standard Parking Corporation is adhering to the contract terms and conditions.

Museum of Art – Change in Management Audit

At the request of the MCAD Director, a Change in Management audit is being conducted to assess the current state of the Museum of Art (MoA) for when a new Art Director is hired. The audit objectives are to determine; 1) if MoA is safeguarding the museum's assets; 2) if MoA is following the City's Policies and Procedures for making purchases and paying invoices; 3) if MoA maintains an accurate inventory listing of art work and store merchandise exists; 4) if appropriate internal controls over revenue collection are in place; and 5) if MoA is in compliance with grant funding requirements.

Information Technology Cyber Security Assessment Audit

An audit is being conducted of the of the Cyber Security function within the Department of Information Technology Services. The audit objectives are to determine; 1) DoITS methods of identifying cyber security risks; 2) identify efforts to protect City networks and information; 3) identify efforts to mitigate risks associated with customer remote access and fund transfer requests; 4) if DoITS has mitigated risks associated with vendors and other third parties accessing City infrastructure; 5) DoITS' efforts to detect unauthorized activity; and 6) identify efforts to monitor and report unauthorized activity.

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FINANCIAL AND AUDIT OVERSIGHT COMMITTEE (“FAOC”)

The FAOC met on April 25, 2016 to discuss the 2nd Quarter Update of Fiscal Year 2015-2016.

- Approval of Minutes for the Financial and Audit Oversight Committee meeting of March 23, 2016.
- Discussion of the FY15 Audit Results – Financial Audit and Grants Audit.
- Discussion on Pension Funds.
- Discussion on Audit Plan Updates.
- Discussion on Client Surveys.
- Discussion and Update on the Street Light Installation on Country Club Road.
- Discussion and update on 2% for the Arts Allocation.

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 Government Accountants – Training – “Excel and Word Shortcuts For Use in Accounting and Auditing” on March 1, 2016

Miguel Montiel, Auditor IV; Liz De La O, Auditor III; Daryl Olson, Auditor III; Miguel Ortega, Auditor II; Rebecca Garcia, Auditor II; Lyz Gonzalez, Auditor I; and Linda Roa, Research and Management Assistant completed the Association of Government Accountants – Training – “Excel and Word Shortcuts For Use in Accounting and Auditing” on March 1, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

AuditNet – Webinar – “Managing the Millennial Auditor” on March 2, 2016

Miguel Montiel, Auditor IV; and Liz De La O, Auditor III completed the AuditNet – Webinar – “Managing the Millennial Auditor” on March 2, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors – Training – “The Art of a Finding” on March 3, 2016

Lyz Gonzalez, Auditor I completed the Institute of Internal Auditors – Training – “The Art of a Finding” on March 3, 2016. Lyz earned 8 hours of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – “Environmental, Health, and Safety Auditing” on March 10, 2016

Lyz Gonzalez, Auditor I completed the Institute of Internal Auditors – Webinar – “Environmental, Health, and Safety Auditing” on March 10, 2016. Lyz earned one hour of Continuing Professional Education Credit.

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Institute of Internal Auditors – Training – “Understanding and Addressing Risk: A Full Day of Risk Assessment, Risk Appetite and Risk Tolerance” on March 11, 2016

Edmundo Calderon, Chief Internal Auditor attended the Institute of Internal Auditors – Training – “Understanding and Addressing Risk: A Full Day of Risk Assessment, Risk Appetite and Risk Tolerance” on March 11, 2016. Edmundo earned four hours of Continuing Professional Education Credit.

CFO – Webinar – “The CFO Playbook on Human Capital: The ROI of Investing in Training and Education” on March 21, 2016

Liz De La O, Auditor III; Rebecca Garcia, Auditor II; and Lyz Gonzalez, Auditor I completed the CFO – Webinar – “The CFO Playbook on Human Capital: The ROI of Investing in Training and Education” on March 21, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

Protivity – Webinar – “2016 Internal Audit Capabilities and Needs Survey” on March 24, 2016

Liz De La O, Auditor III ; Miguel Ortega, Auditor II; Lyz Gonzalez, Auditor I; and Linda Roa, Research and Management Assistant completed the Protivity – Webinar – “2016 Internal Audit Capabilities and Needs Survey” on March 24, 2016. Each staff member earned 1.5 hours of Continuing Professional Education Credit.

CFO – Webinar – “The CFO Playbook on Budgeting: How to Get More from Your Budget” on March 29, 2016

Rebecca Garcia, Auditor II completed the CFO – Webinar – “The CFO Playbook on Budgeting: How to Get More from Your Budget” on March 29, 2016. Rebecca earned one hour of Continuing Professional Education Credit.

Protivity – Webinar – “What’s on the Internal Audit Horizon? Standards, Guidance and Leading” on March 31, 2016

Liz De La O, Auditor III; Miguel Ortega, Auditor II; Rebecca Garcia, Auditor II; and Lyz Gonzalez, Auditor I completed the Protivity – Webinar – “What’s on the Internal Audit Horizon? Standards, Guidance and Leading” on March 31, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

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MetricStream – Webinar – “Role of Internal Audit in Implementing Integrated Reporting” on March 31, 2016

Miguel Ortega, Auditor II; and Lyz Gonzalez, Auditor I completed the MetricStream – Webinar – “Role of Internal Audit in Implementing Integrated Reporting” on March 31, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

AuditNet – Webinar – “Don’t Go in Blind on Your Audit Plan, Get Insight Group” on March 31, 2016

Rebecca Garcia, Auditor II; and Lyz Gonzalez, Auditor I completed the AuditNet – Webinar – “Don’t Go in Blind on Your Audit Plan, Get Insight Group” on March 31, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

Protivity – Webinar – “Relationships and Risk: Initial Insights from North American Stakeholders” on April 6, 2016

Miguel Ortega, Auditor II completed the Protivity – Webinar – “Relationships and Risk: Initial Insights from North American Stakeholders” on April 6, 2016. Miguel earned one hour of Continuing Professional Education Credit.

CFO – Webinar – “How CFOs Can Jumpstart Growth with Technology” on April 11, 2016

Liz De La O, Auditor III completed the CFO – Webinar – “How CFOs Can Jumpstart Growth with Technology” on April 11, 2016. Liz earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors (Albuquerque Chapter) – Training – “Situational Leadership: Empowerment That Works” on April 12, 2016

Miguel Montiel, Auditor IV; Miguel Ortega, Auditor II; and Lyz Gonzalez, Auditor I completed the Institute of Internal Auditors (Albuquerque Chapter) – Training – “Situational Leadership: Empowerment That Works” on April 12, 2016. Each staff member earned 8 hours of Continuing Professional Education Credit.

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Institute of Internal Auditors – Training – “The Evolving World of IT and IT’s Perspective of Internal Audit” on April 14, 2016

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Auditor IV; Liz De La O, Auditor III; Daryl Olson, Auditor III; Miguel Ortega, Auditor II; Rebecca Garcia, Auditor II; Lyz Gonzalez, Auditor I; and Linda Roa, Research and Management Assistant completed the Institute of Internal Auditors – Training – “The Evolving World of IT and IT’s Perspective of Internal Audit” on April 14, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – “The Evolution of Internal Audit: Assure, Advise, Anticipate” on April 19, 2016

Miguel Montiel, Auditor IV; Liz De La O, Auditor III ; Rebecca Garcia, Auditor II; and Linda Roa, Research and Management Assistant completed the Institute of Internal Auditors – Webinar – “The Evolution of Internal Audit: Assure, Advise, Anticipate” on April 19, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

Cash Recovery Partners – Webinar – “Top 10 Analytic Tests to Find PCard/ Travel Cost Frauds and Misuse” on April 20, 2016

Miguel Montiel, Auditor IV; Liz De La O, Auditor III; Daryl Olson, Auditor III; Miguel Ortega, Auditor II; Rebecca Garcia, Auditor II; and Linda Roa, Research and Management Assistant completed the Cash Recovery Partners – Webinar – “Top 10 Analytic Tests to Find PCard/ Travel Cost Frauds and Misuse” on April 20, 2016. Each staff member earned two hours of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – “2016 Leadership Academy – Space Camp” on April 24-26, 2016

Rebecca Garcia, Auditor II completed the Institute of Internal Auditors – Webinar – “2016 Leadership Academy – Space Camp” on April 24-26, 2016. Rebecca earned 16 hours of Continuing Professional Education Credit.

Association of Certified Fraud Examiners – Training – “White Collar Fraud Cases” on April 28, 2016

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Auditor IV; Liz De La O, Auditor III; Daryl Olson, Auditor III; Miguel Ortega, Auditor II; Rebecca Garcia, Auditor II; Lyz Gonzalez, Auditor I; and Linda Roa, Research and Management Assistant completed the Association of Certified Fraud Examiners – Training – “White Collar Fraud Cases” on April 28, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

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SmartPros – Webinar – “Personal Liability in Risk, Audit, and Compliance Programs” on May 5, 2016

Rebecca Garcia, Auditor II; Lyz Gonzalez, Auditor I; and Linda Roa, Research and Management Assistant completed the SmartPros – Webinar – “Personal Liability in Risk, Audit, and Compliance Programs” on May 5, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

Fraud Hotline Conference Series – Webinar – “Recent Fraud Trends in Government Contracting” on May 10, 2016

Liz De La O, Auditor III; and Rebecca Garcia, Auditor II completed the Fraud Hotline Conference Series – Webinar – “Recent Fraud Trends in Government Contracting” on May 10, 2016. No CPE credit was offered.

Institute for Supply Management – Training – “Creating a Fraud Policy” on May 11, 2016

Miguel Montiel, Auditor IV; Liz De La O, Auditor III ; Daryl Olson, Auditor III ; Miguel Ortega, Auditor II; Rebecca Garcia, Auditor II; Lyz Gonzalez, Auditor I; and Linda Roa, Research and Management Assistant completed the Institute for Supply Management – Training – “Creating a Fraud Policy” on May 11, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – “Preparing for a Successful External Quality Assessment” on May 17, 2016

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Auditor IV; Liz De La O, Auditor III ; Daryl Olson, Auditor III; Miguel Ortega, Auditor II; Rebecca Garcia, Auditor II; Lyz Gonzalez, Auditor I; and Linda Roa, Research and Management Assistant completed the Institute of Internal Auditors – Webinar – “Preparing for a Successful External Quality Assessment” on May 17, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

Association of Certified Fraud Examiners – Training – “Fraud & Ethics Seminar” on May 20, 2016

Liz De La O, Auditor III completed the Association of Certified Fraud Examiners – Training – “Fraud & Ethics Seminar” on May 20, 2016. Liz earned 4 hours of Continuing Professional Education Credit.

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Association of Local Government Auditors – Training – “Peer Review Workshop” on May 22, 2016

Daryl Olson, Auditor III completed the Association of Local Government Auditors – Training – “Peer Review Workshop” on May 22, 2016. Daryl earned 8 hours of Continuing Professional Education Credit.

Association of Local Government Auditors – Training – “2016 ALGA Annual Conference” on May 23-24, 2016

Edmundo Calderon, Chief Internal Auditor; Liz De La O, Auditor III; and Daryl Olson, Auditor III completed the Association of Local Government Auditors – Training – “2016 ALGA Annual Conference” on May 23-24, 2016. Each staff member earned 15 hours of Continuing Professional Education Credit.

Association of Government Accountant – Webinar – “Forensic Accounting” on May 24, 2016

Rebecca Garcia, Auditor II completed Association of Government Accountant – Webinar – “Forensic Accounting” on May 24, 2016. Rebecca earned one hour of Continuing Professional Education Credit.

Protivity – Webinar – “Are Auditors Walking the Talk When it Comes to Implementing Change” on May 25, 2016

Miguel Montiel, Auditor IV; Liz De La O, Auditor III ; Miguel Ortega, Auditor II; Rebecca Garcia, Auditor II; and Lyz Gonzalez, Auditor I completed the Protivity – Webinar – “Are Auditors Walking the Talk When it Comes to Implementing Change” on May 25, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

MetricStream – Webinar – “Role of Audit in CISO’s Office” on May 31, 2016

Liz De La O, Auditor III completed the MetricStream – Webinar – “Role of Audit in CISO’s Office” on May 31, 2016. Liz earned one hour of Continuing Professional Education Credit.

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Community Service

Evolve Federal Credit Union Supervisory Committee Meeting (March 15 & May 18)

Edmundo Calderon, Chief Internal Auditor participated in Evolve Federal Credit Union's Supervisory Committee Meetings held March 15 & May 18, 2016.

Association of Local Government Auditors – Conference Committee – Austin (May 23-25)

Edmundo Calderon, Chief Internal Auditor assisted with planning and facilitating the Association of Local Government Auditors Annual Conference in Austin, TX that was held May 23-25, 2016.

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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 2015-2016 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 05/31/2016
First Quarter	-	-
Airport Revenue Audit - Standard Parking (CarryFwds)	500	751.75
Museum of Art - Change in Management Audit	500	308.00
Animal Services Audit	500	588.50
Capital Improvement Department Reimbursement Reviews	300	72.50
HOT Audits	75	39.00
Police & Fire Overtime Review	50	16.00
Fire Medicare Compliance Review	75	43.25
Tax Office Refund Review Project	75	128.50
P-Card Reviews	250	-
P-Card Elected Officials Project	-	507.25
Ethicsline	75	72.50
Contingency Hours	286	-
Audit Plan	-	216.00
Building, Planning & Inspections Audit	-	76.50
Consulting	-	130.00
DoITS Cellphone Inventory Project	-	77.50
Economic Development 380 Agreement Monitoring Audit	-	245.75
CIP Management Assessment Project	-	46.00
Follow-Up Audit - Environmental Services Purchasing	-	29.75
Financial Advisor Review Project	-	379.00
Payday Loan Review Project	-	4.50
Police Department - Property Room Audit	-	119.00
STEP Grant Project	-	7.50
Street Light Maintenance Audit	-	444.25
Street Resurfacing Div. - Concrete Work Assessment Project	-	263.25
Administrative Duties - Chief Internal Auditor	225.00	197.00
Administrative Duties - Auditor IV	90.00	107.50
Administrative Duties - Staff Auditor	475.00	384.50
Auditor Training	120.00	45.75
Vacation/Sick Leave/Holiday	572.00	987.75
Total	4,168.00	6,288.75
Second Quarter		
Chihuahua Baseball Team Contract Requirements Audit	500.00	5.00
Information Technology - Cyber Security Assessment Audit	500.00	377.75
Sun Metro - Operations Audit	500.00	-
Follow-Up Audit - Information Technology - POD Purchase Contract	250.00	-
Follow-Up Audit - IT Purchasing (CarryFwds)	250.00	-

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	BUDGETED HOURS	YTD as of 05/31/2016
Second Quarter (continued)	-	-
HOT Audits	75.00	39.50
Police and Fire Overtime Review	50.00	2.00
Tax Office Refund Review Project	75.00	129.25
Ethicsline	75.00	52.50
Contingency Hours	411.00	-
Audit Plan	-	161.25
Consulting	-	48.00
Payday Loan Review Project	-	2.50
Administrative Duties - Chief Internal Auditor	225.00	188.50
Administrative Duties – Auditor IV	90.00	103.00
Administrative Duties - Staff Auditor	475.00	710.75
Auditor Training	120.00	144.25
Vacation/Sick Leave/Holiday	588	790.50
Total	4,184.00	2,754.75
Third Quarter		
El Paso Employees' Pension Fund Project	500.00	-
EPPD - Operation Stonegarden Grant Audit	500.00	-
Follow-Up Audit - Airport A/P Review Audit	250.00	-
Follow-Up Audit - Purchasing and Strategic Sourcing Dept. Audit	250.00	190.75
Follow-Up Audit - EPPD Municipal Vehicle Storage Facility Contract	250.00	274.50
HOT Audits	75.00	20.75
Police and Fire Overtime Review	50.00	46.00
Fire Department Medicate Compliance Review	75.00	3.75
Tax Office Refund Review Project	75.00	166.50
El Paso City Employees' Pension Fund Confirmation Project	200.00	-
P-Card Reviews	250.00	-
Ethicsline	75.00	46.25
Contingency Hours	328.00	-
Audit Plan	-	356.00
Consulting	-	66.50
Country Club Road Lights Project	-	55.25
Longevity Pay Confirmation Project	-	0.50
Payday Loan Review Project	-	0.75
STEP Grant Project	-	1.50
Mistaken Identity Animal Euthanasia Project	-	166.00
Administrative Duties - Chief Internal Auditor	225.00	232.00
Administrative Duties – Auditor IV	90.00	68.25
Administrative Duties - Staff Auditor	475.00	627.75
Auditor Training	120.00	329.00
Vacation/Sick Leave/Holiday	452.00	413.25
Total	4,240.00	3,065.25

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	BUDGETED HOURS	YTD as of 05/31/2016
Fourth Quarter		-
SAM - City Facilities Maintenance Program Audit	500.00	-
ESD - Friedman Recycling Program Audit	500.00	40.50
Follow-Up Audit - Fire Department Auto Parts Purchases (CarryFwds)	250.00	196.50
Follow-Up Audit - Capital Improvement Budget Transfer	250.00	-
Follow-Up Audit - Community Development NSP Program Audit	250.00	277.75
Follow-Up Audit - Parking Meter Collections Internal Control Review	250.00	-
Peer Review - IAO Self-Assessment Project	250.00	132.00
HOT Audits	75.00	-
Police and Fire Overtime Review	50.00	-
Tax Office Refund Review Project	75.00	-
Ethicsline	75.00	-
Contingency Hours	353.00	-
Administrative Duties - Chief Internal Auditor	225.00	-
Administrative Duties - Auditor IV	90.00	-
Administrative Duties - Staff Auditor	475.00	-
Auditor Training	120.00	-
Vacation/Sick Leave/Holiday	452.00	-
Total	4,240.00	646.75
Totals for 1st, 2nd, 3rd & 4th Quarters	16,832.00	12,755.50

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CONCLUSION

The 3rd Quarter of the 2015-2016 Audit Plan was another productive quarter for the Internal Audit Office. During the 3rd Quarter a total of 10 audits/projects were completed by the staff and 3 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