



**2014-2015**  
**Annual Audit Plan**  
**4<sup>th</sup> Quarter Update**

Issued by the  
Internal Audit Office  
As of August 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 4<sup>th</sup> Quarter of the 2014-2015 Annual Audit Plan.*

### **El Paso Fire Department - Ground Ambulance Claims Review - Consultant's Report (Report dated May 12 2015)**

The Internal Audit Office and the El Paso Fire Department contracted with Fitch & Associates to conduct an ambulance claims review for the El Paso Fire Department. The objectives of the claims review were to determine whether ground ambulance claims for reimbursement submitted to federal health programs were accurate and supported by proper documentation.

Based on the claims review, (3) three areas of concern have been identified. These issues were communicated to City Management and the Fire Chief for corrective action.

### **Information Technology - Telecommunications Billing Audit Report (Report dated May 28, 2015)**

The Internal Audit Office conducted an audit of the Information Technology - Telecommunications Billing. The objectives of the audit were to determine if the Department of Information Technology operations have written policies and procedures, transactions are processed timely and in accordance with the City's policies, appropriate documentation to support transactions is available, and services are provided in the most cost-effective and efficient manner. The audit also documented areas where inefficiencies exist and where internal controls may be strengthened or improved.

Based on the results of the audit, (6) six findings have been identified with a potential annual cost savings of \$763,657.61. The (6) six findings were considered significant in nature. These issues were communicated to City Management and the Department of Information Technology Director for corrective action.

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**Garbage Truck Maintenance Follow-Up Audit Report (Report dated June 1, 2015)**

The Internal Audit Office conducted a Follow-Up Audit on the Garbage Truck Maintenance Follow-Up Audit Report dated June 28, 2013. The original Audit Report contained (3) three findings.

Based on the results of this Follow-Up Audit, we have determined that (2) two of (3) three original findings are now categorized as having corrective actions “*implemented*” and (1) one original finding was categorized as having corrective actions “*in – progress*” of being implemented where SAM (General Services) Management will assume the risk of implementation. The results of the Follow-Up Audit were communicated to City Management and the Streets and Maintenance Director.

**Parking Meter Collections Internal Control Review Audit Report (Report dated June 4, 2015)**

The Internal Audit Office conducted an audit of the Parking Meter Collections Internal Controls. The objectives of the audit were to evaluate the internal controls over the Parking Meter Collection Function in order to ascertain if the procedures utilized by the International Bridges Department are operating in an efficient manner, to determine adherence to Departmental and City Policies and Procedures, and to determine if the Parking Meter function is operating in a control conscious environment.

Based on the results of the audit, (6) six findings have been identified. The (6) six findings were considered significant in nature. These issues were communicated to City Management and the International Bridges Director for corrective action.

**Community Development – CDBG Program Review (Memo dated June 4, 2015)**

The Internal Audit Office performed a review of the CDBG Program administered by the Community and Human Development Department. The objectives of the review were to assess the overall process of administering and monitoring of the CDBG Program and confirm grant balances.

Based on the results of the review, the Internal Audit Office is unable to make any conclusion on the administration and monitoring of the CDBG Program Portfolio. These issues were communicated to the City Manager, Chief Financial Officer, and Director of Community and Human Development for corrective action.

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**Parks and Recreation Department Cash Handling Guideline Review (Memo dated June 11, 2015)**

At the request of the Parks and Recreation Department Administrative Services Manager, the Internal Audit Office conducted a review of Parks and Recreation Department Cash Handling Guideline. The objectives of the review were to determine if the Cash Handling Guideline was in compliance with established City policies and followed sound business practices.

Based on the review, (6) six recommendations were offered. These recommendations were communicated to Parks and Recreation Department Management to include in the Cash Handling Guideline.

**Audit of Financial Transactions and Internal Controls, Agreed Upon Procedures (Report dated July 15, 2015)**

The Internal Audit Office and the City of El Paso contracted with Lauterbach – Borschow Certified Public Accountants to conduct an agreed-upon procedures engagement to assist in the evaluation of certain transactions and controls within the Office of the Comptroller, the Office of Management and Budget and the Capital Improvements Department. The objectives of the engagement were to perform the procedures outlined in Section II of the agreed-upon engagement proposal.

Based on the results of the agreed upon procedures engagement, (9) nine observations were identified. These issues were communicated to City Management, the Chief Financial Officer and the Finance and Audit Oversight Committee.

**Capital Improvement Department - Management Assessment Report (Report dated August 3, 2015)**

At the request of the City Manager, the Internal Audit Office conducted a management assessment of the Capital Improvement Department (CID). The objectives of the assessment was to evaluate the overall process of administering, monitoring, and submitting for reimbursement of TXDOT funded construction projects.

Based on our assessment, we have identified 6 (six) issues and provided recommendations regarding the areas of CID - Leadership, Staffing, Communication, Procedures, Training, and Billing/Reimbursement Requests. These recommendations were communicated to the City Manager.

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**El Paso Museum of Art Foundation Checking Account Assessment Report (Report dated August 11, 2015)**

At the request of the MCAD Director, the Internal Audit Office conducted an assessment of the El Paso Museum of Art Foundation checking account. The objectives of the assessment were to review the laptop used for the El Paso Museum of Art Foundation's checking account and QuickBooks, information on the flash-drive used for the Museum of Art Foundation's checking account and QuickBooks, and a review of physical files and records.

Based on the review, (2) two recommendations were offered. These recommendations were communicated to the MCAD Director.

**Environmental Services Department Purchasing Follow-Up Audit Report (Report dated August 25, 2015)**

The Internal Audit Office conducted a Follow-Up Audit of the Environmental Services Department Purchasing Audit Report dated October 31, 2013. The original Audit Report contained (6) six findings.

Based on the results of this Follow-Up Audit, we have determined that the (6) six original findings are now categorized as having corrective actions "*implemented*". The results of the Follow-Up Audit were communicated to City Management and the Environmental Services Director.

**FY2014 – 2015 3<sup>rd</sup> Quarter Fire Department Overtime Report Project (Memo dated June 29, 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 3<sup>rd</sup> Quarter of Fiscal Year 2014-2015. The results of the Project were communicated to City Management and the Fire Chief.

**FY2014 – 2015 3<sup>rd</sup> Quarter Police Department Overtime Report Project (Memo dated June 29, 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 3<sup>rd</sup> Quarter of Fiscal Year 2014-2015. The results of the Project were communicated to City Management and the Chief of Police.

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**Employee Hotline (As of August 31, 2015)**

As of the 4<sup>th</sup> Quarter of the 2014-2015 Fiscal Year, the Ethicsline has received a total of 21 calls. As of August 31, 2015, 8 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 4<sup>th</sup> 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 4<sup>th</sup> Quarter, the Internal Audit Office conducted 16 Tax Office Refund reviews. For each of the 16 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.

**Hotel Occupancy Tax Audit – Firm Selected**

A firm has been selected to conduct Hotel Occupancy Tax audits for Fiscal Year 2016. The Internal Audit Office is working with the firm to begin audits of hotels that have been identified as being “high-risk”.

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**RESTITUTION PAYMENTS RECEIVED**

The City of El Paso has not received any restitution payments during the 4<sup>th</sup> 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.*

### **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.

### **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.

### **Streets and Maintenance – Street Light Maintenance Audit**

An audit is being conducted of the of the Street Light Maintenance processes within the Streets and Maintenance Department. The audit objectives are to determine; 1) there is proper oversight of the street lighting maintenance and operations; 2) determine if street light maintenance is being provided in a timely and cost-effective and efficient manner; 3) there is an accurate inventory of City owned street lights; and 4) determine if there are adequate internal controls for street light maintenance to limit exposure to unauthorized or inappropriate transactions.

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**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.

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**FINANCIAL AND AUDIT OVERSIGHT COMMITTEE (“FAOC”)**

Two FAOC meetings were conducted during the 4<sup>th</sup> Quarter of Fiscal Year 2014-2015. Below is a summary of the topics discussed by the Internal Audit Office during the meetings.

**July 15, 2015**

No Quorum for the meeting. Therefore the following items on the FAOC agenda were discussed with the Representatives present at the meeting and *no action was taken*.

- Approval of Minutes for the Financial and Audit Oversight Committee meeting of April 22, 2015.
- Discussion on Audit Plan Updates.
- Discussion on Hotel Occupancy Tax Audit Bid Update.
- Discussion and action on Client Surveys.
- Discussion and update on Special Audit requested by City Council.

**August 24, 2015**

No Quorum for the meeting. Therefore the following items on the FAOC agenda were discussed with the Representatives present at the meeting and *no action was taken*.

- Approval of Minutes for the Financial and Audit Oversight Committee meeting of April 22, 2015.
- Discussion and update on Special Audit requested by City Council.

## **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**

#### **CFO Publishing – Webinar – “CFO Strategy Session: Labor Management Practices that Matter Now” on June 4, 2015**

Liz De La O, Lead Auditor completed the CFO publishing – Webinar – “CFO Strategy Session: Labor Management Practices that Matter Now” on June 4, 2015. Liz earned 1 hour of Continuing Professional Education Credit.

#### **Institute of Internal Auditors – Webinar – “FSA Symposium: Cyber Defense in Financial Services” on June 4, 2015**

Miguel Ortega, Senior Auditor completed the Institute of Internal Auditors – Webinar – “FSA Symposium: Cyber Defense in Financial Services” on June 4, 2015. Miguel earned 4 hours of Continuing Professional Education Credit.

#### **Institute of Internal Auditors – Workshop – “2015 District Workshop” on June 13, 2015**

Rebecca Garcia, Senior Auditor and Lyz Gonzalez, Auditor attended the Institute of Internal Auditors – Workshop – “2015 District Workshop” on June 13, 2015. Each staff member earned 4 hours of Continuing Professional Education Credit.

#### **CFO Publishing – Webinar – “The CFO Playbook on Technology: The Evolution of ERP” on June 15, 2015**

Miguel Ortega, Senior Auditor completed the CFO Publishing – Webinar – “The CFO Playbook on Technology: The Evolution of ERP” on June 15, 2015. Miguel earned 1 hour of Continuing Professional Education Credit.

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**Institute of Internal Auditors – Webinar – “Guide to Managing the Work-Life Balance of an Audit Team” on June 16, 2015**

Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; and Miguel Ortega, Senior Auditor completed the Institute of Internal Auditors – Webinar – “Guide to Managing the Work-Life Balance of an Audit Team” on June 16, 2015. Each staff member earned 1 hour of Continuing Professional Education Credit.

**Association of Local Government Auditors – Webinar – “Professional Skepticism” on June 16, 2015**

Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Senior Auditor; Miguel Ortega, Senior Auditor; and Linda Roa, Research & Management Assistant completed the Association of Local Government Auditors – Webinar – “Professional Skepticism” on June 16, 2015. Each staff member earned 1 hour of Continuing Professional Education Credit.

**CFO Publishing – Webinar – “Using Advanced Analytics to Counter Fraud in a Big Data World” on June 17, 2015**

Miguel Ortega, Senior Auditor completed the CFO Publishing – Webinar – “Using Advanced Analytics to Counter Fraud in a Big Data World” on June 17, 2015. Miguel earned 1 hour of Continuing Professional Education Credit.

**Association of Credit Union Internal Auditors – Conference – “ACUIA 25<sup>th</sup> Annual Conference and One-Day Seminar” on June 23-26, 2015**

Edmundo Calderon, Chief Internal Auditor attended Association of Credit Union Internal Auditors – Conference – “ACUIA 25th Annual Conference and One-Day Seminar” on June 23-26, 2015. Edmundo earned 18 hours of Continuing Professional Education Credit.

**Institute of Internal Auditors – Exam Review Course – “CIA Learning System Comprehensive Instructor-led Course – Part 3” on July 6, 2015**

Daryl Olson, Senior Auditor completed the Institute of Internal Auditors – Exam Review Course – “CIA Learning System Comprehensive Instructor-led Course – Part 3” on July 6, 2015. Daryl earned 32 hours of Continuing Professional Education Credit.

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**Association of Local Government Auditors – Webinar – “Audit Shop Performance Measurement: Auditor, Evaluate Thyself” on July 7, 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; and Lyz Gonzalez, Auditor completed the Association of Local Government Auditors – Webinar – “Audit Shop Performance Measurement: Auditor, Evaluate Thyself” on July 7, 2015. Each staff member earned one hour of Continuing Professional Education Credit.

**Institute of Internal Auditors – Webinar – “Dodd-Frank at 5 – How DFA Has (Not) Mitigated Risks from the Financial Crisis” on July 9, 2015**

Rebecca Garcia, Senior Auditor; and Linda Roa, Research & Management Assistant completed the Institute of Internal Auditors – Webinar – “Dodd-Frank at 5 – How DFA Has (Not) Mitigated Risks from the Financial Crisis” on July 9, 2015. Each staff member earned 1 hour of Continuing Professional Education Credit.

**American Institute of CPAs – Webinar – “Deterring Financial Fraud: What Else Can be Done?” on July 16, 2015**

Linda Roa, Research & Management Assistant completed the American Institute of CPAs – Webinar – “Deterring Financial Fraud: What Else Can be Done?” on July 16, 2015. Linda earned 1.5 hours of Continuing Professional Education Credit.

**CFO Publishing – Webinar – “The CFO Playbook on Budgeting: Making the Budget More Effective” on July 20, 2015**

Miguel Ortega, Senior Auditor; and Lyz Gonzalez, Auditor completed the CFO Publishing – Webinar – “The CFO Playbook on Budgeting: Making the Budget More Effective” on July 20, 2015. Each staff member earned 1 hour of Continuing Professional Education Credit.

**Institute of Internal Auditors – Webinar – “Data Privacy: A High Stakes Issue” on July 21, 2015**

Liz De La O, Lead Auditor; Rebecca Garcia, Senior Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant completed the Institute of Internal Auditors – Webinar – “Data Privacy: A High Stakes Issue” on July 21, 2015. Each staff member earned 1 hour of Continuing Professional Education Credit.

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**State Auditor's Office – Conference – “State Auditor's Office Audit Conference” on August 5-6, 2015**

Miguel Montiel, Audit Supervisor attended the State Auditor's Office – Conference – “State Auditor's Office Audit Conference” on August 5-6, 2015. Miguel earned 14 hours of Continuing Professional Education Credit.

**Institute of Internal Auditors – Webinar – “Risks and Regulations in Today's Financial Services: The Internal Auditor's Challenge” on August 6, 2015**

Rebecca Garcia, Senior Auditor completed the Institute of Internal Auditors – Webinar – “Risks and Regulations in Today's Financial Services: The Internal Auditor's Challenge” on August 6, 2015. Rebecca earned 1 hour of Continuing Professional Education Credit.

**Institute of Internal Auditors – Webinar – “Top Tech Tools of Today – Chapter Leader Webinar” on August 12, 2015**

Miguel Ortega, Senior Auditor; Rebecca Garcia, Senior Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant completed the Institute of Internal Auditors – Webinar – “Top Tech Tools of Today – Chapter Leader Webinar” on August 12, 2015. Each staff member earned 1 hour of Continuing Professional Education Credit.

**Institute of Internal Auditors – Webinar – “Emerging Technology Audit Hot Topics” on August 18, 2015**

Miguel Montiel, Audit Supervisor; Rebecca Garcia, Senior Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant completed the Institute of Internal Auditors – Webinar – “Emerging Technology Audit Hot Topics” on August 18, 2015. Each staff member earned 1 hour of Continuing Professional Education Credit.

**Institute of Internal Auditors (El Paso Chapter) – Training – “Internal Controls” on August 19, 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 – “Internal Controls” on August 19, 2015. Each staff member earned 1.5 hours of Continuing Professional Education Credit.

## **Community Service**

### **American Center for Government Auditing**

Edmundo Calderon is currently a member of the Advisory Committee for the American Center for Government Auditing (ACGA). The ACGA is part of the Institute of Internal Auditor efforts to service government auditors possessing the Certified Internal Auditor and Certified Government Auditing Professional Designation. The ACGA meets twice quarterly to discuss current issues and pending projects for Government Auditors.

### **Association of Local Government Auditors**

Edmundo Calderon is serving on the Association of Local Government Auditors (ALGA) Annual Conference Planning Committee. ALGA will be holding its annual conference in Austin, TX in May 2016. Edmundo is assisting with planning the General Sessions of the conference. His expertise and relationships with other government auditing professionals is contributing to planning an excellent conference.

### **Evolve Federal Credit Union's Supervisory Committee**

Edmundo Calderon participated in the Evolve Federal Credit Union's Supervisory Committee Meetings held July 15, 2015. Edmundo has been on the Supervisory Committee for 2 years and is contributing his knowledge and expertise in overseeing the internal auditing activity for Evolve Federal Credit Union.

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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.*

	<b>BUDGETED HOURS</b>	<b>YTD as of 08/31/15</b>
<b>First Quarter</b>	-	-
Purchasing Department Audit	300.00	636.25
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	918.50
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 <sup>nd</sup> 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
<b>Total</b>	<b>4,160.00</b>	<b>5,897.75</b>
<b>Second Quarter</b>		
Economic Development – 380 Agreement Monitoring Audit	500.00	264.50
City Development – Building, Planning and Inspections Audit	500.00	821.50
Police Department – Property Room Audit	500.00	506.25
Follow-Up Audit – Garbage Truck Maintenance	250.00	334.25
Follow-Up Audit – Sun Metro	250.00	169.25

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	BUDGETED HOURS	YTD as of 08/31/15
<b>Second Quarter (continued)</b>	-	-
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	-	173.00
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
<b>Total</b>	<b>4,160.00</b>	<b>4,826.00</b>
<b>Third Quarter</b>		
Street Light Maintenance Audit	500.00	429.00
Airport Revenue Audit	500.00	47.00
Information Technology – Cyber Security Assessment Review	300.00	-
Follow-Up Audit – Environmental Services Purchasing Audit	250.00	212.50
Follow-Up Audit – IT Purchasing	250.00	-
Police and Fire Overtime Review	75.00	27.00
Fire Department Medicate Compliance Review	75.00	35.25
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	35.50
Contingency Hours	256.5	-
Audit Plan	-	214.00
Consulting	-	158.75
San Jacinto Certified Payroll Project	-	91.50
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
<b>Total</b>	<b>4,160.00</b>	<b>3,083.50</b>

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	<b>BUDGETED HOURS</b>	<b>YTD as of 08/31/15</b>
<b>Fourth Quarter</b>		
Community Development – CDBG Account Balances	500.00	129.25
Hotel Occupancy Audit	500.00	78.50
Sun Metro Operations Audit	500.00	-
Parking Meter Collections internal Control Review	300.00	321.75
Follow-up Audit – Fire Department Auto Parts Purchases	250.00	-
Follow-up Audit – Kids Excel El Paso Contract	250.00	127.25
Police and Fire Overtime Review	75.00	11.75
Tax Office Refund Review Project	75.00	93.75
Ethicsline	75.00	97.25
Contingency Hours	281.50	-
Airport General	-	61.50
Audit Plan	-	216.75
CID Management Assessment	-	223.00
Consulting	-	190.75
Six Sigma Assist Project	-	16.50
Administrative Duties - Chief Internal Auditor	225.00	194.50
Administrative Duties – Audit Supervisor	90.00	114.25
Administrative Duties - Staff Auditor	475.00	646.50
Auditor Training	120.00	134.50
Vacation/Sick Leave/Holiday	507.50	514.75
<b>Total</b>	<b>4,224.00</b>	<b>3,172.50</b>
<b>Totals for 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> &amp; 4<sup>th</sup> Quarters</b>	<b>16,704.00</b>	<b>16,979.75</b>

City of El Paso  
Internal Audit Office  
Financial and Audit Oversight Committee  
4<sup>th</sup> Quarter 2014-2015 Audit Plan Update  
As of August 31, 2015

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**CONCLUSION**

The 4<sup>th</sup> Quarter of the 2014-2015 Audit Plan was another productive quarter for the Internal Audit Office. During the 4<sup>th</sup> Quarter a total of 15 audits/projects were completed by the staff and 5 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 4<sup>th</sup> 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



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

Distribution:

Financial and Audit Oversight Committee  
Tommy Gonzalez, City Manager