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2015-2016
Audit Plan

Prepared by the
Internal Audit Office
September 1, 2015

OVERVIEW

In accordance with *The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing*, Standard 2010 – Planning, the Internal Audit Office has prepared an Audit Plan for Fiscal Year 2015-2016. The 2015-2016 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Office in Fiscal Year 2015-2016.

By periodically reporting the Internal Audit Office's actions 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 process of preparing the Audit Plan included identifying those areas that are considered the most important and ensuring that activities with the greatest risk are audited. The Financial and Audit Oversight Committee (FAOC) reviewed and approved the 2015-2016 Audit Plan. Members of the Financial and Audit Oversight Committee provided input, as did the City Manager, Chief Financial Officer, Chief Performance Officer and Managing Directors, where appropriate. The Financial and Audit Oversight Committee is comprised of the following members:

- Larry E. Romero, Representative District 2 – FAOC Chair
- Peter Svarzbein, Representative District 1
- Carl Robinson, Representative District 4
- Cortney Niland, Representative District 8

Input was also provided from Cary Westin, Managing Director – Economic Development; Monica Lombraña, Aviation Director; Samuel Peña, Fire Chief; Ted Marquez, Streets and Maintenance Director; Richard Bristol, Streets and Maintenance Deputy Director; and Brian Crowe, Destination El Paso General Manager.

IDENTIFICATION OF THE AUDIT UNIVERSE AND RISK ASSESSMENT

The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing requires that internal auditors develop an audit plan based on the assignment of risk. The Audit Universe is a subjective assessment of auditable areas within the City of El Paso. To identify the Audit Universe, we reviewed prior audit plans, the annual financial report, and prior risk assessments. The auditable areas were broken down into nine distinct areas:

1. Mayor & City Council
2. City Manager
3. City Attorney's Office
4. El Paso City Employee's Pension Fund
5. Chief Financial Officer's Portfolio
6. Chief Performance Officer's Portfolio
7. Managing Director - Economic Development Portfolio
8. Managing Director - Quality of Life Portfolio
9. Assistant to the City Manager I & II Portfolio

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The following describes our planning process used to prepare the 2015-2016 Audit Plan. The 2015-2016 Audit Plan can be found as **Attachment 1**.

The Audit Universe for the City of El Paso was identified by separating the Operational, Administrative, and Executive Management functions within the City of El Paso. The Risk Assessment was designed to measure certain risk factors necessary for the City of El Paso to meet its mission, strategic plan, and its goals and objectives. Our goal is to provide reasonable assurance that the concept of risk based auditing was practiced. The risk factors used were:

- **Management Interest** – Interest by management to have an area audited due to operational or internal control concerns.
- **Budget Risk** – The risk that the City of El Paso's annual budget will be severely affected by factors that are not planned for or anticipated.
- **Strategic Risk** – The risk that poor business decisions or improper implementation of strategic goals will reduce the City of El Paso's ability to meet those goals.
- **Reputation Risk** – The risk that the City of El Paso's public image will be tarnished due to improper actions on the part of officials, management, or staff.
- **Compliance Risk** – The risk that failure to comply with laws and regulations, prudent ethical standards, and contractual obligations will harm the City of El Paso.
- **High Level of Decentralization** – The risk of internal control breakdowns due to the size of large-scale departments or operations.
- **Legal Claims** – The risk of the legal claims being filed against City departments while conducting their core operations.
- **Time last audited** – The risk that certain high risks areas within the City of El Paso are not audited on a periodic basis.
- **Change in Management** – The risk of new management being assigned to an area identified in the Audit Universe.

The Annual Risk Assessment can be found as **Attachment 2**.

SCOPE OF AUDITS

The Institute of Internal Auditor's International Standards for the Professional Practice of Internal Auditing addresses the scope of work as follows:

- Review the **reliability and integrity of financial and operational information** and the means used to identify, measure, classify, and report such information.
- Review the systems established to ensure **compliance** with those policies, plans, procedures, laws, and regulations, which could have a significant impact on operations and reports, and should determine whether the organization is in compliance.
- Review the means of **safeguarding assets** and as appropriate verify the existence of such assets.
- Appraise the **effectiveness and efficiency** of operations within the organization.
- Review **operations or programs** to ascertain whether results are consistent with established goals and objectives, and whether the operations or programs are being implemented or performed as intended.

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In addition, audits are completed under the guidance of the *U.S. Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS)*. GAGAS provide a framework for conducting high quality government audits with competence, integrity, objectivity, and independence. These standards are for use by auditors of government entities and entities that receive government awards. GAGAS contain requirements and guidance dealing with ethics, independence, auditors' professional competence and judgment, quality control, the performance of field work, and reporting. Audits performed under GAGAS provide information used for oversight, accountability, and improvements of government programs and operations. GAGAS contain requirements and guidance to assist auditors in objectively acquiring and evaluating sufficient, appropriate evidence and reporting the results. When auditors perform their work in this manner and comply with GAGAS in reporting the results, their work can lead to improved government management, better decision making and oversight, effective and efficient operations, and accountability for resources and results.

BUDGET AND STAFFING

The Available Audit Hours Budget for the Internal Audit Office was prepared in accordance with the City of El Paso's wage and hour guidelines and approved by the City Manager.

For Fiscal Year 2015-2016, the Internal Audit Office will be fully staffed as per the Staffing Table approved by the City Manager, thereby making 16,832 audit hours available for the Fiscal Year. The staff consists of the Chief Internal Auditor, an Audit Supervisor, five Staff Auditors and one Research and Management Assistant. Staff development continues to be a strategic goal of the Internal Audit Office. Staff members have been encouraged to attend professional training opportunities offered by the Institute of Internal Auditors (IIA), the Association of Local Government Auditors (ALGA), Association of Government Accountants (AGA), and the Association of Airport Internal Auditors (AAIA). Because of the philosophy of encouraging professional development, three staff members have attained the professional designation of Certified Internal Auditor. Six staff members are Certified Government Auditing Professionals. One staff member has obtained the Certified Fraud Examiners professional designation. Another staff member is Certified in Risk Management Assurance. Three staff members have obtained Master Level degrees.

CALCULATION OF FY 2015-2016 AUDIT HOURS

The calculation of Available Audit Hours is included as **Attachments 3 & 4**. A total of 16,832 hours will be available for the Audit Year. The calculation of Available Audit Hours was divided into five categories. The five categories are:

1. Audits and Projects	11,128 Hours
2. General Administration	3,160 Hours
3. Training and CPE Hours	480 Hours
4. Holidays	576 Hours
5. Vacation and Sick Leave	1,488 Hours
Total	**16,832 Hours**

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5 YEAR AUDIT PLAN

A schedule has been prepared to document a 5 Year Audit Plan **(Refer to Attachment 5)**. This schedule will list Audits, Follow-up Audits, and Projects completed each Fiscal Year. The 5 Year Audit Plan will assist in future planning and scheduling of Audits, Follow-up Audits and Projects.

Respectfully submitted:

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

Approved as submitted:

Tomas Gonzalez Date
City Manager
City of El Paso

Approved as submitted:

City Representative Larry Romero Date
Chairperson – Financial & Audit Oversight Committee
City of El Paso

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City of El Paso
Internal Audit Office
2015-2016 Audit Plan

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
First Quarter				
Airport Revenue Audit - Standard Parking (CarryFwds)	500			
Museum of Art - Change in Management Audit	500			
Animal Services Audit	500			
Capital Improvement Department Reimbursement Reviews	300			
HOT Audits	75			
Police & Fire Overtime Review	50			
Fire Medicare Compliance Review	75			
Tax Office Refund Review Project	75			
P-Card Reviews	250			
Ethicsline	75			
Contingency Hours	286			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		565		
Auditor Training			120	
Vacation/Sick Leave/Holiday				572
Total for Quarter	**2686**	790	**120**	**572**
Second Quarter				
Chihuahua Baseball Team Contract Requirements Audit	500			
Information Technology - Cyber Security Assessment Audit	500			
Sun Metro - Operations Audit	500			
Follow-Up Audit - Information Technology - POD Purchase Contract	250			
Follow-Up Audit - IT Purchasing (CarryFwds)	250			
HOT Audits	75			
Police & Fire Overtime Review	50			
Tax Office Refund Review Project	75			
Ethicsline	75			
Contingency Hours	411			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		565		
Auditor Training			120	
Vacation/Sick Leave/Holiday				588
Total for Quarter	**2686**	**790**	**120**	**588**

City of El Paso
Internal Audit Office
2015-2016 Audit Plan

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
Third Quarter				
El Paso Employees' Pension Fund Project	500			
EPPD - Operation Stonegarden Grant Audit	500			
Follow-Up Audit - Airport A/P Review Audit	250			
Follow-Up Audit - Purchasing and Strategic Sourcing Dept Audit	250			
Follow-Up Audit - EPPD Municipal Vehicle Storage Facility Contract	250			
HOT Audits	75			
Police & Fire Overtime Review	50			
Fire Department Medicare Compliance Review	75			
Tax Office Refund Review Project	75			
El Paso City Employees Pension Fund Confirmation Project	200			
P-Card Reviews	250			
Ethicsline	75			
Contingency Hours	328			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		565		
Auditor Training			120	
Vacation/Sick Leave/Holiday				452
Total for Quarter	**2878**	**790**	**120**	**452**
Fourth Quarter				
SAM - City Facilities Maintenance Program Audit	500			
ESD - Friedman Recycling Program Audit	500			
Follow-Up Audit - Fire Department Auto Parts Purchases (CarryFwds)	250			
Follow-Up Audit - Capital Improvement Budget Transfer	250			
Follow-Up Audit - Community Development NSP Program Audit	250			
Follow-Up Audit - Parking Meter Collections Internal Control Review	250			
Peer Review - IAO Self Assessment Project	250			
HOT Audits	75			
Police & Fire Overtime Review	50			
Tax Office Refund Review Project	75			
Ethicsline	75			
Contingency Hours	353			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		565		
Auditor Training			120	
Vacation/Sick Leave/Holiday				452
Total for Quarter	**2878**	**790**	**120**	**452**
Grand Total	**11128**	**3160**	**480**	**2064**

Attachment 1

City of El Paso
Internal Audit Office
2015-2016 Audit Plan
Risk Assessment
Attachment 2

Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2011 to 1 for 2015	5% 1 for 2011 to 5 for 2015		100%
	1	2	3	4	5	6	7	8	9		
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
Mayor & City Council											
Council District #1 Office	1	1	4	5	4	1	1	1	5	23	26
Council District #6 Office	1	1	4	5	4	1	1	1	4	22	25
Council District #2 Office	1	1	4	5	4	1	1	1	3	21	24
Council District #7 Office	1	1	4	5	4	1	1	1	3	21	24
Mayor's Office	1	1	4	5	4	1	1	1	3	21	24
Council District #3 Office	1	1	4	5	4	1	1	1	1	19	22
Council District #4 Office	1	1	4	5	4	1	1	1	1	19	22
Council District #5 Office	1	1	4	5	4	1	1	1	1	19	22
Council District #8 Office	1	1	4	5	4	1	1	1	1	19	22
City Manager											
City Manager's Office	3	2	5	5	5	1	1	1	4	27	30
Internal Audit Office	4	2	4	4	5	1	1	3	1	25	29
Chief Resilience Officer	2	2	3	3	3	1	1	1	5	21	24
Public Information/Marketing Mgr	3	1	4	4	2	1	1	4	1	21	24
City Channel 15	3	1	3	3	2	1	1	4	1	19	22
El Paso City Employees' Pension Fund	5	5	5	5	5	4	4	1	1	35	39
City Attorney Office											
Administration	4	3	4	4	5	2	5	5	3	35	38
Transactional	2	3	4	4	5	2	5	5	3	33	37
Trial	2	3	2	4	5	2	5	5	3	31	35
Chief Financial Officer's Portfolio											
Capital Improvement Department											
Capital Projects	5	5	5	5	5	4	5	1	5	40	45
Comptroller's Office											
Hotel Occupancy Tax	5	4	5	5	5	5	3	1	5	38	43
Procurement Card	5	4	4	5	5	5	1	1	5	35	40
Grant Accounting	5	4	4	4	5	5	1	1	5	34	35

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Internal Audit Office
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Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2011 to 1 for 2015	5% 1 for 2011 to 5 for 2015		100%
	1	2	3	4	5	6	7	8	9		
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
Systems Accounting Mgt	4	4	4	5	3	3	3	1	5	32	33
Financial Reporting	4	4	4	3	4	4	1	1	5	30	31
Payroll	3	3	4	4	4	4	1	1	5	29	30
City Cashiers	3	3	3	4	3	3	1	1	5	26	27
Treasury Management	3	4	4	2	3	3	1	1	5	26	27
City Auctions	2	3	2	3	2	3	1	5	5	26	27
Capital Asset Management	2	3	3	2	3	3	1	1	5	23	24
Financial/Fiscal Operations	3	2	2	2	2	3	1	1	5	21	22
Environmental Services											
Animal Services Division	5	4	5	5	5	3	3	5	1	36	41
Recycling Program	5	5	4	5	4	5	1	5	1	35	40
Collections Division	3	5	5	5	5	4	1	2	1	31	35
Code Compliance Division	4	4	4	4	4	3	1	5	1	30	34
Landfill Division	3	4	4	3	5	3	1	5	1	29	33
Administration - Purchasing	5	4	3	4	4	3	1	3	1	28	31
Training & Public Programs Div	3	2	3	3	3	3	1	5	1	24	26
Health Department											
Food Program	4	4	3	4	5	2	1	5	3	31	32
Dental Clinic	4	4	3	4	5	2	1	4	3	30	31
Immunization Clinics	4	4	3	4	5	2	1	4	3	30	31
STD Clinic	4	4	3	4	5	2	1	4	3	30	31
TB Clinic	4	4	3	4	5	2	1	4	3	30	313
211 Call Center	2	3	3	2	3	2	1	4	3	23	24
Purchasing	5	5	5	5	5	3	1	4	1	34	39
Streets and Maintenance											
Streets											
Street Construction	5	5	5	5	5	2	1	5	5	38	39
Pavement Maintenance System	5	5	5	5	5	2	1	5	5	38	39
Street Operations	4	5	4	5	4	2	1	5	5	35	36
Traffic Engineering	3	3	2	4	3	2	1	5	5	28	29
Anti Graffiti Program	3	3	2	3	2	2	1	5	5	26	27
Maintenance											
Building Maintenance	5	5	4	5	5	3	1	5	5	38	40

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	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**		
Description	**Management Interest**	**Budget Risk**	**Strategic Risk**	**Reputation Risk**	**Compliance Risk**	**High Level Decentralization**	**Legal Claims**	**Time last Audited**	**Change in Mgt**	**Raw Total**	**Weighted Total**
Fleet Service	4	4	3	4	3	2	1	5	5	31	33
Street Light Maintenance	5	4	4	4	4	3	1	1	5	31	33
Records Management	3	2	2	2	2	1	1	5	5	23	24
Quick Copy Administration	2	2	1	1	1	1	1	5	5	19	19
Mailroom	1	1	1	1	1	1	1	5	5	17	17
Tax Office											
Collections	4	5	4	5	5	2	4	1	5	35	39
Administration	4	5	4	3	4	2	3	3	5	33	37
Utility Franchise Oversight	5	5	4	4	5	1	1	5	1	31	33
Chief Performance Officer Portfolio											
Office of Management & Budget											
Annual Budget Management	4	4	4	5	5	4	1	4	5	36	38
Non-Departmental	3	3	3	3	5	1	1	4	5	28	29
Human Resources & Risk Mgt											
Recruitment/Hiring/Termination	4	3	4	4	5	3	3	5	1	32	35
Payroll Process	4	4	4	5	5	5	1	2	1	31	34
Insurance & Benefits	4	4	4	4	5	3	3	2	1	30	33
Risk Management	4	4	4	4	5	3	3	2	1	30	33
Civil Service Commission	3	3	3	3	5	3	3	5	1	29	30
EEOC & FMLA Compliance	3	3	2	2	5	3	4	5	1	28	29
Training	3	3	2	2	5	3	3	2	1	24	25
HR Information System	2	2	2	2	5	2	1	5	1	22	23
Employee Records	2	2	2	2	5	1	1	5	1	21	22
Administration	2	2	2	2	3	1	1	2	1	16	16
Fire Department											
Logistics Division	5	3	4	5	4	1	1	4	3	30	35
Emergency Operations Respon	5	4	5	5	5	1	1	1	3	30	35
Health & Safety Division	3	3	4	4	5	1	1	5	3	29	33
Fire Medical Research Division	3	3	5	3	4	1	1	5	3	28	29
Aircraft Rescue Division	2	3	4	5	4	1	1	5	3	28	29
Communication Division	3	3	4	4	4	1	1	5	3	28	29

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	1	2	3	4	5	6	7	8	9		
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
Fire Prevention Division	3	3	3	4	4	1	1	5	3	27	28
Operations Research Program	3	3	4	4	3	1	1	5	3	27	28
Planning & Development Division	3	3	3	3	4	1	1	5	3	26	27
Professional Development Train	3	3	3	3	4	1	1	5	3	26	27
Special Operations Division	3	3	2	3	4	1	1	5	3	25	25
Fire Chief Office	2	3	3	5	1	1	1	5	3	24	24
Administrative Divison	2	3	2	3	1	1	1	3	3	19	19
Police Department											
Chief of Police Office	3	3	3	4	3	1	1	5	1	24	24
Police HR	1	3	2	3	3	1	1	5	5	24	24
Internal Affairs Division	3	3	2	3	3	1	1	5	1	22	22
Director of Public Affairs	3	3	1	2	1	1	1	5	5	22	22
Administrative Services Bureau											
Property & Evidence Program	5	3	5	5	5	3	4	4	2	36	40
Vehicle Storage Facility	5	5	5	5	5	3	4	2	2	36	40
Finance Program										0	
Payroll & Overtime	5	5	4	4	5	2	1	3	4	33	38
Facility Mgmt	3	4	3	5	2	1	1	5	4	28	30
Fleet Management	4	4	3	5	2	1	1	5	4	29	31
Grants	5	5	5	5	5	3	3	1	4	36	40
Records	2	2	2	2	2	1	1	5	4	21	22
Uniform Police Services Bureau 1											
Downtown Police Services	3	3	4	4	3	2	1	5	1	26	28
Patrol Program 1	3	3	4	4	3	2	1	5	1	26	28
Community Services Program	3	3	4	3	3	2	1	5	1	25	26
Traffic/DWI Program	3	3	4	3	3	2	1	5	1	25	26
Uniform Police Services Bureau 2											
Patrol Program 2	3	3	4	4	3	2	1	5	1	26	28
Training Program	3	3	4	3	3	2	1	5	1	25	26
Specialized Incident Teams	3	3	4	3	3	2	1	5	1	25	26
Investigations Bureau											
Investigation Services Program	3	3	4	4	3	2	1	5	1	26	28
El Paso Fusion Center	3	3	3	2	3	2	1	5	1	23	24

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	1	2	3	4	5	6	7	8	9		
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
Information Technology											
IT Security	5	5	5	5	5	5	1	5	3	39	44
Public Safety Technology	5	5	5	5	5	5	1	5	3	39	42
Systems Software	5	5	4	4	4	4	1	5	3	35	38
Licensing	3	5	4	4	5	4	1	5	3	34	36
Administration & Purchasing	4	5	4	4	5	5	1	2	3	33	34
Information Services	4	4	3	4	4	4	1	5	3	32	33
Wireless Telecom Contract	4	5	4	3	5	5	1	1	3	31	32
E-Commerce	3	3	2	3	4	4	1	5	3	28	29
Geographic Information Systems	2	3	2	2	3	3	1	5	3	24	25
Performance Office											
Lean Six Sigma	5	3	4	3	3	3	1	5	5	32	33
Strategic Planning	5	3	4	3	3	3	1	5	5	32	33
Organizational Performance	5	3	4	3	3	3	1	5	5	32	33
911/311 Communications	4	4	4	4	4	2	1	5	1	29	30
Coordination Title VI	3	2	3	3	3	2	1	5	5	27	28
Managing Director - Economic Development Portfolio											
Airport											
Revenue Income Streams	5	5	5	5	5	5	1	1	1	33	38
Operations & Security	5	5	5	5	5	3	1	1	1	31	36
Administration	5	4	4	5	4	3	1	1	1	28	30
Foreign Trade Zone No. 68	1	3	3	2	3	2	1	5	1	21	23
Development	1	3	2	2	3	2	1	5	1	20	21
Community Development											
Grant Administration	5	4	5	5	5	4	1	3	4	36	40
Neighborhood Redevelopment	5	4	5	5	5	3	1	2	4	34	38
Housing	3	3	3	3	3	3	1	5	4	28	30
Public Services	2	3	3	3	3	3	1	5	4	27	29
International Bridges											
Parking Meters	5	4	5	4	5	2	1	1	5	32	37
Bridge Toll Collections	4	4	4	4	5	2	1	2	5	31	34
Planning & Inspections											

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	1	2	3	4	5	6	7	8	9		
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt	Raw Total	Weighted Total
Building Permits & Inspections	5	4	5	5	4	2	1	1	5	32	35
Outside Contracts	4	4	3	3	4	2	1	5	5	31	34
Development Services											
Planning	5	4	4	4	5	2	1	1	5	31	33
One Stop Shop	5	4	3	4	4	2	1	1	5	29	31
Development Assistance Ctr	5	4	3	3	3	2	1	1	5	27	29
Economic Development											
380 Agreements	5	4	5	5	5	1	1	1	4	31	33
Economic Development Activities	4	4	4	4	4	1	1	2	4	28	30
Economic Development Admin	3	3	3	2	2	1	1	5	4	24	25
Managing Director - Quality of Life Portfolio											
Destination El Paso											
Ball Park Baseball	5	5	5	5	4	3	3	5	4	39	43
Plaza Theater	3	3	3	4	3	2	1	5	4	28	31
Civic Center	3	3	3	4	3	2	1	5	4	28	31
Abraham Chavez Theatre	3	3	3	3	3	2	1	5	4	27	30
McKelligon Canyon Theatre	3	3	3	3	3	2	1	5	4	27	30
Museums & Cultural Affairs											
Museum of Art	5	4	5	5	4	3	1	3	5	35	40
Museum of History	3	3	3	3	3	3	1	5	4	28	31
Cultural Affairs	3	4	4	4	3	3	1	1	4	27	30
Museum of Archaeology	3	2	3	3	3	3	1	5	4	27	30
Library											
Branches	4	4	4	5	3	1	1	3	1	26	29
Main	4	4	4	5	3	1	1	3	1	26	29
Administration - Purchasing	4	4	4	4	3	1	1	3	1	25	28
Trans Pecos System	2	3	3	3	2	1	1	4	1	20	23
Technical Services	2	3	2	2	2	1	1	4	1	18	21
Parks and Recreation											
Recreation	4	3	4	5	2	2	1	5	3	29	33
Sports	4	3	4	5	2	2	1	5	3	29	33
Facilities Maintenance	5	4	4	5	2	2	1	1	3	27	30

City of El Paso
Internal Audit Office
2015-2016 Audit Plan
Risk Assessment
Attachment 2

Weighting	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	15% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	10% 5-High to 1-Low	5% 5 for 2011 to 1 for 2015	5% 1 for 2011 to 5 for 2015		100%
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**		
Description	**Management Interest**	**Budget Risk**	**Strategic Risk**	**Reputation Risk**	**Compliance Risk**	**High Level Decentralization**	**Legal Claims**	**Time last Audited**	**Change in Mgt**	**Raw Total**	**Weighted Total**
Land Management	4	3	3	4	2	2	1	5	3	27	30
Parks Land Management	3	4	3	3	2	2	1	5	3	26	29
Administration	2	2	2	2	2	2	1	2	3	18	20
Zoo											
Administration	4	4	3	4	4	1	1	2	1	24	25
Animal Collections	3	2	4	4	5	1	1	2	1	23	23
Animal Health	3	2	4	4	5	1	1	2	1	23	23
Facilities Maintenance	3	3	4	4	3	1	1	2	1	22	22
Assistant to the City Manager I & II											
Municipal Clerk											
Municipal Court Admin	4	4	4	4	5	3	1	5	1	31	33
Elections	3	3	3	4	5	3	1	5	1	28	30
City Clerk Office	3	3	3	2	5	3	1	5	1	26	28
Records & Archival Mgt & Analysis	2	3	3	2	5	3	1	5	1	25	27
Mass Transit - Sun Metro											
Administration & Development											
Planning/Program Mgt	4	4	5	4	5	2	1	5	1	31	33
Community Relations	5	3	3	3	3	2	1	5	1	26	28
Accounting & Admin	4	4	3	2	3	2	1	5	1	25	27
Operations & Maintenance											
Transit Operations	5	5	5	5	5	3	4	5	1	38	41
Lift (Paratransit) Services	4	4	4	5	5	3	3	5	2	35	39
Maintenance	3	4	3	2	5	3	1	5	1	27	30
Chief Resilience Officer	2	2	2	2	2	2	1	5	5	23	25
Metropolitan Planning Org.	5	5	5	5	4	4	1	5	5	39	39
PSB Coordination	4	4	4	4	3	2	2	5	3	31	33
Regional Mobility Authority	3	3	3	4	4	3	1	5	2	28	30

City of El Paso
Internal Audit Office
2015-2016 Audit Plan
Available Audit Hours

	Chief Internal Auditor		Audit Supervisor		6.0 Staff Members[1]		Total	
	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent
Audit and Project Work	876	41.6%	1,416	67.3%	8,836	70.0%	11,128	66.1%
General Administration	900	42.8%	360	17.1%	1,900	15.1%	3,160	18.8%
Training & CPE[2]	60	2.9%	60	2.9%	360	2.9%	480	2.9%
Holidays	72	3.4%	72	3.4%	432	3.4%	576	3.4%
Vacation & Sick Leave	196	9.3%	196	9.3%	1,096	8.7%	1,488	8.8%
	2,104	100.0%	2,104	100.0%	12,624	100.0%	16,832	100.0%

1-Staff Members are budgeted at 2,104 hours x 6.0 positions = 12,624

2-Training is allocated at 60 hours for Certified Staff & Non-Certified Staff Members.

Leave Entitlement per Staff Member w/less than 5 years (2 staff)		
	Days	Hours
Vacation	12	96
Sick leave	15	120
Holidays	9	72
Totals	36	288

Leave Entitlement per Staff Member w/more than 5 years (6 staff)		
	Days	Hours
Vacation	17	136
Sick leave	15	120
Holidays	9	72
Totals	41	328

Attachment 3

City of El Paso
Internal Audit Office
2015-2016 Audit Plan
Calculation of Available Audit Hours

Workdays								
1st Quarter		**2nd Quarter**		**3rd Quarter**		**4th Quarter**		**Total Hrs/ Employee**
September	21 Days	December	22 Days	March	23 Days	June	22 Days	
October	22 Days	January	19 Days	April	21 Days	July	20 Days	
November	19 Days	February	21 Days	May	21 Days	August	23 Days	
Total Qtr.	**62 Days**	**Total Qtr.**	**62 Days**	**Total Qtr.**	**65 Days**	**Total Qtr.**	**65 Days**	
62 Workdays x 8 Hrs.=	496 Hrs.	62 Workdays x 8 Hrs.=	496 Hrs.	65 Workdays x 8 Hrs.=	520 Hrs.	65 Workdays x 8 Hrs.=	520 Hrs.	**2,032**

Holidays									
1st Quarter		**2nd Quarter**		**3rd Quarter**		**4th Quarter**		**Employee Birthday**	**Total Hrs/ Employee**
September	1 Day	December	1 Day	March	0 Days	June	0 Days		
October	0 Days	January	2 Days	April	0 Days	July	1 Day		
November	2 Days	February	0 Days	May	1 Day	August	0 Days		
Total Qtr.	**3 Days**	**Total Qtr.**	**3 Days**	**Total Qtr.**	**1 Day**	**Total Qtr.**	**1 Day**	**1 Day**	**72**
3 Holidays x 8Hrs =	24 Hrs	3 Holidays x 8Hrs =	24 Hrs	1 Holidays x 8Hrs =	8 Hrs	1 Holiday x 8Hrs =	8 Hrs	8 Hrs	

Work + Holiday Hrs	**520 Hrs**	**Work + Holiday Hrs**	**520 Hrs**	**Work + Holiday Hrs**	**528 Hrs**	**Work + Holiday Hrs**	**528 Hrs**

2,104 Hours available per staff member.

DRAFT

Attachment 4

City of El Paso
Internal Audit Office
5 Year Audit Plan

Auditable Areas	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	#
Mayor & City Council	P	P	P	P	P	5
City Manager	P	P	P	P		4
Chief Resilence Officer						0
Internal Audit Office			P+P+P+P	A		5
Non-Departmental	P	P				2
Public Information/Marketing Mgr.						0
El Paso City Employees' Pension Fund	P	P	P	P		4
City Attorney Office						0
Chief Financial Officer's Portfolio	-	-	-	-	-	-
Capital Improvement Department		A			A+P+P	4
City Comptroller	F+P	A	A+P	P	P+A	8
Environmental Services	P	F	F+A	F		5
Health	F+P	P+P+P	P			6
Purchasing					A	1
Streets and Maintenance	-	-	-	-	-	-
- Streets				P		1
- Maintenance	F	P	A	A	F	5
Tax Office	P+P	P+P+A+P+P+P	P+P+P+P	P+P+P+P	P+P+P+P	20
Utility Franchise Oversight						0
Chief Performance Officer Portfolio	-	-	-	-	-	-
911/311 Comunications						0
Fire Department	P+P	P+P+P+P+P+P	P+P+P+P	A+P+P+P+P	P+P+P+P+A	22
Human Resources & Risk Management	A		F+P+P	F+P		6
Information Technology		A		A	A	3
Office of Management & Budget		F				1
Performance Office						0
Police Department	F+P+P	P (7 times)	P+P+P+P+P	A	P+P+P+P	20
Title VI - Coordination						0
Managing Director - Economic Development Portfolio			-	-	-	-
Airport	A	A+A	A	A+P	A	7
Community Development	A				A	2
Economic Development				F+P		2
International Bridges		P+A			A	3
Planning and Inspections			A	F+P+P	P	5
Managing Director - Quality of Life Portfolio		-	-	-	-	-
Destination El Paso						0
Library	A+P	P+P+F	F		F	7
Museum & Cultural Affairs	P			A+P	P+F	5
Parks & Recreation Department	F+A	P+P	A+F			6
Zoo	A		F			2
Assistant to the City Manager I & II	-	-	-	-	-	-
Mass Transit - Sun Metro	A	F+P	A+F	A+F	F	8
Metropolitan Planning Org.						0
Municipal Clerk	P					1
PSB Coordination						0
Regional Mobility Authority						0
						170

Legend:

A = Audit completed that Fiscal Year

F = Follow-Up Audit completed that Fiscal Year

P = Project completed that Fiscal Year

Number of Audits completed per fiscal year				
2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Audits - 7	Audits - 7	Audit - 7	Audits - 8	Audits - 8
Follow-Up 5	Follow-Up 4	Follow-Up 6	Follow-Up-5	Follow-Up- 4
Projects - 16	Projects - 32	Projects 24	Projects-19	Projects- 18