



2010-2011 Audit Plan

Prepared by the
Internal Audit Office
September 1, 2010

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 2010-2011. The 2010-2011 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Office in Fiscal Year 2010-2011.

The process of preparing the 2010-2011 Audit Plan included identifying those areas that are considered the most important and ensuring that activities with the greatest risk are audited. The Legislative Review Committee for Fiscal Affairs, Management Support, and Internal Audit reviewed and approved the 2010-2011 Audit Plan. Members of the Legislative Review Committee for Fiscal Affairs, Management Support, and Internal Audit provided input, as did the City Manager and Deputy City Managers, where appropriate. The Legislative Review Committee for Fiscal Affairs, Management Support, and Internal Audit is comprised of the following members:

- Rep. Rachel Quintana, Chairperson
- Rep. Steve Ortega
- Rep. Eddie Holguin
- Rep. Carl L. Robinson

Input was also provided from David Almonte, OMB Director; Carmen Arrieta-Candelaria, Chief Financial Officer; Monica Lombrana, Aviation Director; Said Larbi-Cherif, International Bridge Director; Irene Morales, Risk Manager-Human Resources Department; Robert Ash, Pension Administrator; and Bill Lilly, Community Development Director.

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 seven distinct areas:

1. Mayor & City Council
2. City Manager
3. City Attorney's Office
4. Deputy City Manager – Mobility Services Portfolio
5. Deputy City Manager – Finance & Management Support Services Portfolio
6. Deputy City Manager – Community Services Portfolio
7. Deputy City Manager – Health & Safety Services Portfolio

City of El Paso
Internal Audit Office
2010-2011 Annual Audit Plan

The following describes our planning process used to prepare the 2010-2011 Audit Plan. The 2010-2011 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 2010-2011 Annual Risk Assessment can be found as **Attachment 2**.

SCOPE OF AUDITS

The International Standards for the Professional Practice of Internal Auditing address 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.

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- 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.

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 was approved by the City Manager.

For 2010-2011, the Internal Audit Office will be fully staffed as per the Staffing Table approved by the City Manager, therefore allowing for 13,520 available audit hours for fiscal year 2010-2011. The staff now consists of the Chief Internal Auditor, an Audit Manager, and four Staff Auditors. 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 Association of Local Government Auditors (ALGA), Association of Government Accounts (AGA), and the Institute of Internal Auditors (IIA). Because of the philosophy of encouraging professional development, four staff members have attained the professional designation of Certified Internal Auditor and Certified Government Auditing Professional.

For fiscal year 2010-2011, the Internship Program continues to be suspended until funding can be identified. The Internship Program has been very successful for the Internal Audit Office. Interns have been recruited from the University of Texas at El Paso, College of Business, Department of Accounting. The Interns have filled a void of hiring capable employees with basic audit skills that can assist experienced Staff Auditors in the completion of their assigned audits.

CALCULATION OF FY 2008 AUDIT HOURS

The calculation of Available Audit Hours is included as **Attachments 3 & 4**. A total of 13,520 hours will be available for the 2010-2011 Audit Year. The calculation of Available Audit Hours was divided into five categories. The five categories are:

1. Audits and Projects	8,628 Hours
2. General Administration	2,600 Hours
3. Training and CPE Hours	340 Hours
4. Holidays	468 Hours
5. Vacation and Sick Leave	1484 Hours
Total	13,520 Hours

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5 YEAR AUDIT PLAN

A worksheet has been prepared to document a 5 Year Audit Plan (**Refer to Attachment 5**). This worksheet 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 Date
Chief Internal Auditor
City of El Paso

Approved as submitted:

Joyce Wilson Date
City Manager
City of El Paso

Approved as submitted:

Rachel Quintana Date
Chairperson
Legislative Review Committee for Fiscal Affairs, Management Support & Internal Audit
City of El Paso

**City of El Paso
Internal Audit Department
2010-2011 Audit Plan**

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
First Quarter				
Human Resources - Payroll Function	400			
Zoo - Cashiering Function	350			
Follow-Up Audit - General Services	300			
Follow-Up Audit - Parks Department	250			
Tax Office Refund Review Project	150			
P-Card Reviews	200			
Ethicsline	100			
Police and Fire Overtime Monitoring Project	50			
Contingency Hours	318			
Administrative Duties - Chief Internal Auditor		250		
Administrative Duties - Audit Manager		175		
Administrative Duties - Staff Auditors		225		
Auditor Training			85	
Vacation/Sick Leave/Holiday				527
Total for Quarter	2118	650	85	527
Second Quarter				
Airport Revenue Audit - Hotel	500			
Sun Metro - ARRA Audit - Transit Terminal Construction	500			
Friedman Recycling Contract	450			
Tax Office Refund Review Project	150			
Ethicsline	100			
Police and Fire Overtime Monitoring Project	50			
Contingency Hours	212			
Administrative Duties - Chief Internal Auditor		250		
Administrative Duties - Audit Manager		175		
Administrative Duties - Staff Auditors		225		
Auditor Training			85	
Vacation/Sick Leave/Holiday				527
Total for Quarter	1962	650	85	527

**City of El Paso
Internal Audit Department
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	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
Third Quarter				
Hotel Occupancy Tax Audit	500			
Parks Department - Day Care Operation	400			
Follow-Up Audit Police Overtime	150			
Follow-Up Audit City Auctions	150			
Tax Office Refund Review Project	150			
El Paso City Employees Pension Fund Confirmation Project	200			
P-Card Reviews	200			
Ethicsline	100			
Police and Fire Overtime Monitoring Project	50			
Contingency Hours	374			
Administrative Duties - Chief Internal Auditor		250		
Administrative Duties - Audit Manager		175		
Administrative Duties - Staff Auditors		225		
Auditor Training			85	
Vacation/Sick Leave/Holiday				423
Total for Quarter	2274	650	85	423
Fourth Quarter				
Airport Revenue Audit - Car Rental Agency	500			
Community Development - ARRA Audit - Weatherization Assist	500			
Follow-Up Audit - OMB Insurance & Benefits	350			
Follow-Up Audit - Health Department Fees	350			
Tax Office Refund Review Project	150			
Ethicsline	100			
Police and Fire Overtime Monitoring Project	50			
Contingency Hours	274			
Administrative Duties - Chief Internal Auditor		250		
Administrative Duties - Audit Manager		175		
Administrative Duties - Staff Auditors		225		
Auditor Training			85	
Vacation/Sick Leave/Holiday				475
Total for Quarter	2274	650	85	475
Grand Total	8628	2600	340	1952

**City of El Paso
Internal Audit Department
2010-2011 Audit Plan
Risk Assessment
Attachment 2**

Weighting	15%	15%	15%	15%	10%	10%	10%	5%	5%	100%
	5-High to 1-Low	5 for 2006 to 1 for 2010	1 for 2006 to 5 for 2010							

	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 #4 Office	1	1	4	5	3	1	1	2	4	22	22
Council District #3 Office	1	1	4	5	3	1	1	2	3	21	21
Mayor's Office	1	1	4	5	3	1	1	2	1	19	19
Council District #8 Office	1	1	4	5	3	1	1	2	1	19	19
Council District #7 Office	1	1	4	5	3	1	1	2	1	19	19
Council District #6 Office	1	1	4	5	3	1	1	2	1	19	19
Council District #5 Office	1	1	4	5	3	1	1	2	1	19	19
Council District #2 Office	1	1	4	5	3	1	1	2	1	19	19
Council District #1 Office	1	1	4	5	3	1	1	2	1	19	19
City Manager											
Office of Management & Budget											
Annual Budget Management	4	5	5	5	5	2	1	1	1	29	30
Non-Departmental	3	5	4	5	5	1	2	1	1	27	28
Internal Audit Office	5	1	3	5	3	1	1	4	1	24	25
City Manager's Office	2	1	3	5	3	2	2	2	1	21	21
Public Information Office	1	1	3	5	2	1	1	5	1	20	20
Switchboard	1	1	1	2	1	1	1	5	1	14	14
City Channel 15	1	1	1	2	1	1	1	5	1	14	14
City Attorney Office											
Trial	1	3	4	4	5	1	5	5	1	29	29
Transactional	1	3	4	4	5	1	5	5	1	29	29
Administration	1	3	4	4	5	1	3	5	1	27	27
DCM Finance & Management Support Services											
General Services											
Fleet Service	5	5	5	5	5	5	4	2	4	40	41
Building Maintenance	4	4	5	5	3	5	1	2	4	33	35
Quick Copy Administration	1	1	1	1	1	1	1	5	4	16	16
Mailroom	1	1	1	1	1	1	1	5	4	16	16

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Weighting	15%	15%	15%	15%	10%	10%	10%	5%	5%	100%
	5-High to 1-Low	5 for 2006 to 1 for 2010	1 for 2006 to 5 for 2010							

	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt		
Human Resources & Risk Mgt											
Payroll Process	5	5	5	5	5	5	1	5	5	41	41
Risk Management	4	4	4	4	5	3	5	1	5	35	40
Insurance & Benefits	4	4	4	4	5	3	5	1	5	35	40
Recruitment/Hiring/Termination	4	3	4	5	5	3	3	5	1	33	33
Civil Service Commission	4	2	3	4	5	3	3	5	1	30	30
EEOC & FMLA Compliance	3	2	2	2	5	3	5	5	1	28	28
Training	4	3	2	2	5	3	1	5	1	26	26
HR Information System	3	2	2	2	5	3	1	5	1	24	24
Employee Records	3	2	2	2	5	2	1	5	1	23	23
Administration	3	2	2	2	4	2	1	5	1	22	22
Financial Services											
Hotel Occupancy Tax	5	5	4	5	5	5	5	1	1	36	41
Procurement Card	5	5	5	5	5	5	1	1	3	35	41
Purchasing	5	5	5	5	5	5	1	2	5	38	40
City Auctions	5	4	4	5	4	3	1	2	3	31	35
Capital Asset Management	4	4	4	5	4	4	1	5	3	34	34
Grant Accounting	5	5	4	5	5	3	1	1	1	30	30
Payroll	5	4	3	4	4	3	1	1	1	26	26
Financial Reporting	4	4	3	5	4	3	1	1	1	26	26
Systems Accounting Mgt	3	3	3	3	3	3	1	5	1	25	25
Financial/Fiscal Operations	4	4	3	4	4	3	1	1	1	25	25
Treasury Management	3	3	3	3	3	3	1	1	1	21	21
Municipal Clerk											
Municipal Court Admin	4	5	4	5	5	3	5	3	1	35	35
Elections	3	3	3	5	5	3	3	5	1	31	31
City Clerk Office	3	3	3	3	5	3	2	4	1	27	27
Records & Archival Mgt & Analysis	2	3	3	2	5	3	1	5	1	25	25
Tax Office											
Collections	5	5	5	5	5	3	4	5	1	38	40
Administration	5	5	5	5	5	1	1	1	1	29	29
Cashiers	4	4	3	3	2	1	1	5	1	24	24

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	5-High to 1-Low	5 for 2006 to 1 for 2010	1 for 2006 to 5 for 2010							

	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt		
Information Technology											
IT Security	5	5	5	5	5	5	1	5	5	41	42
Public Safety Technology	4	5	5	5	5	5	1	5	5	40	41
Systems Software	5	5	4	4	4	5	1	5	5	38	38
Licensing	3	5	3	3	5	5	1	5	5	35	35
Information Services	5	5	4	4	4	5	1	1	5	34	34
Administration	3	5	3	3	4	3	1	1	5	28	28
Geographic Information Systems	3	3	2	2	3	3	1	5	5	27	27
E-Commerce	3	3	2	2	3	3	1	5	5	27	27
DCM Community Services											
Museums & Cultural Affairs											
Cultural Affairs	5	5	4	5	4	2	1	5	4	35	38
Museum of Art	5	4	5	4	4	2	4	2	4	34	36
Museum of History	4	3	4	4	3	2	1	5	4	30	30
Museum of Archaeology	4	3	3	3	3	2	1	5	4	28	28
Convention & Performing Arts Center											
Plaza Theater	3	3	3	4	3	1	1	5	1	24	29
Civic Center	3	3	3	4	3	1	1	5	1	24	28
Abraham Chavez Theatre	3	3	3	4	3	1	1	5	1	24	26
McKelligon Canyon Theatre	3	3	3	3	3	1	1	5	1	23	23
Community & Human Development											
Grant Administration	5	5	5	5	5	4	5	2	1	37	40
Neighborhood Redevelopment	4	3	4	5	5	3	1	5	1	31	39
Housing	4	3	4	5	5	3	1	5	1	31	31
Public Services	4	3	4	5	5	3	1	5	1	31	31
Library											
Branches	4	5	5	5	3	4	1	1	1	29	35
Administration	4	5	5	5	4	3	1	1	1	29	35
Main	4	5	5	5	3	3	1	1	1	28	30
Trans Pecos System	2	3	3	3	2	3	1	5	1	23	23
Technical Services	2	3	3	3	2	3	1	5	1	23	23

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	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt		
<i>Parks and Recreation</i>											
Sports	5	5	5	5	3	5	1	1	3	33	38
Recreation	5	5	5	5	3	5	1	1	3	33	38
Facilities Maintenance	3	5	5	4	2	4	1	5	3	32	35
Land Management	3	4	4	4	2	4	1	5	3	30	30
Administration	4	4	4	3	2	3	1	2	3	26	26
<i>Planning & Economic Development</i>											
Economic Development Admin	4	4	5	4	4	3	1	2	2	29	33
Outside Contracts	3	3	4	3	4	3	1	2	2	25	28
Development Services											
Planning	5	4	4	3	5	3	1	2	5	32	35
Business Customer Service Ctr	3	4	4	3	3	2	1	2	5	27	29
<i>Zoo</i>											
Administration	5	5	4	4	3	2	1	4	2	30	39
Facilities Maintenance	3	4	4	5	3	2	1	4	2	28	30
Animal Collections	3	2	4	5	4	2	1	4	2	27	29
Animal Health	3	2	3	4	4	2	1	4	2	25	28
<i>DCM Health and Safety</i>											
<i>Environmental Services</i>											
Recycling Program	5	5	5	5	5	4	1	5	1	36	40
Code Compliance Management	5	4	5	5	5	3	1	5	1	34	34
Solid Waste Division	5	5	5	5	5	4	1	1	1	32	32
Administration	4	4	5	5	4	3	1	1	1	28	28
Vector Control	3	3	4	4	4	2	1	5	1	27	27
Engineering Division	3	3	3	3	3	2	1	5	1	24	24
<i>Engineering & Construction Management</i>											
Capital Projects	4	5	5	5	5	4	1	1	4	34	35
Building Permits & Inspections	4	5	4	3	3	3	1	2	5	30	33
<i>Fire Department</i>											
Fire Chief Office	3	3	4	5	3	3	1	5	4	31	31

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	5-High to 1-Low	5 for 2006 to 1 for 2010	1 for 2006 to 5 for 2010							

	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
Operations											
Fire Medical	5	5	5	5	5	5	4	1	4	39	39
Fire Operations	5	5	5	5	4	5	1	1	4	35	36
Airport Rescue Firefighters	3	5	4	5	4	3	1	1	4	30	30
Support											
Training	3	4	3	4	4	4	1	5	4	32	32
Special Operations	3	4	3	4	4	4	1	5	4	32	32
Safety	3	4	3	4	4	4	1	5	4	32	32
Communications	3	4	3	4	4	4	1	5	4	32	32
Administrative Support											
Administration - Payroll & OT	5	5	5	5	5	5	1	1	4	36	40
Fire Prevention	3	3	3	3	3	3	1	5	4	28	28
Planning	3	3	3	3	3	3	1	5	4	28	28
Emergency Management-EOC	3	3	3	5	4	3	1	5	4	31	35
Police Department											
Training	3	4	4	4	4	3	1	5	4	32	32
Auxiliary Support Division	3	4	4	4	3	3	1	5	4	31	31
Special Services Division	3	4	3	4	3	3	1	5	4	30	30
Public Integrity Unit	3	4	3	4	3	3	1	5	4	30	30
Public Affairs	3	4	3	3	3	3	1	5	4	29	29
Professional Responsibility Unit	3	4	3	3	3	3	1	5	4	29	29
Chief of Police Office	3	4	3	3	3	3	1	5	4	29	29
Administrative Services Bureau											
Payroll & Overtime	5	5	5	5	4	5	1	1	4	35	40
Fiscal Activites	5	5	5	5	4	3	1	1	4	33	36
Grant Management	4	5	4	4	5	3	1	1	4	31	35
Operations											
Regional Command Centers	4	5	4	4	3	3	1	5	4	33	35
Fleet Management	4	5	4	3	3	3	1	5	4	32	32
Directed Investigations	3	4	3	3	3	3	1	5	4	29	29
Criminal Investigation Division	3	3	3	3	3	3	1	5	4	28	28
Community Policing	3	3	3	3	3	3	1	5	4	28	28

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Weighting	15%	15%	15%	15%	10%	10%	10%	5%	5%	100%
	5-High to 1-Low	5 for 2006 to 1 for 2010	1 for 2006 to 5 for 2010							

	1	2	3	4	5	6	7	8	9	Raw Total	Weighted Total
Description	Management Interest	Budget Risk	Strategic Risk	Reputation Risk	Compliance Risk	High Level Decentralization	Legal Claims	Time last Audited	Change in Mgt		
Public Health Department											
Immunization Clinics	4	4	4	5	5	4	1	1	4	32	39
Food Program	4	4	4	5	5	3	1	1	4	31	39
Animal Services	4	4	4	5	5	3	1	1	4	31	39
TB Clinic	4	4	4	5	5	3	1	1	4	31	39
STD Clinic	4	4	4	5	5	3	1	1	4	31	39
Dental Clinic	4	4	4	5	5	3	1	1	4	31	39
DCM Mobility Services											
Department of Transportation											
Street & Drainage	3	4	5	5	4	4	1	4	1	31	35
Traffic Management/Engineering	3	3	3	3	3	4	1	5	5	30	33
Traffic Signals & Markings	3	3	4	4	3	4	1	4	1	27	27
International Bridges											
Bridge Toll Collections	5	5	5	5	4	4	1	3	3	35	39
Parking Meters	3	3	2	2	3	2	1	5	3	24	24
Mass Transit - Sun Metro											
Administration & Development											
Accounting & Admin	5	5	5	4	5	3	1	1	5	34	39
Planning/Program Mgt	3	4	4	3	4	2	1	5	5	31	35
Community Relations	3	4	4	3	2	2	1	5	5	29	29
Operations & Maintenance											
Transit Operations	5	5	5	5	4	3	1	1	5	34	39
Maintenance	4	4	4	3	4	2	1	1	5	28	28
Lift/Handicapp Services	3	3	3	3	5	3	1	1	5	27	27
Aviation Department											
Revenue Income Streams	5	5	5	5	5	5	1	1	4	36	40
Operations & Security	3	5	5	4	5	5	1	5	4	37	39
Foreign Trade Zone No. 68	1	3	3	3	4	3	1	5	4	27	27
Development	1	3	3	3	3	2	1	5	4	25	25
Administration	1	3	3	3	3	2	1	5	4	25	25

**City of El Paso
Internal Audit Department
2010-2011 Audit Plan
Available Audit Hours**

	Chief Internal Auditor		Audit Manager		4.5 Staff Auditors ¹		Total	
	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent
Audit and Project Work	692	33.3%	992	47.7%	6944	74.2%	8628	63.8%
General Administration	1000	48.1%	700	33.7%	900	9.6%	2600	19.2%
Training & CPE ²	60	2.9%	60	2.9%	220	2.4%	340	2.5%
Holidays	72	3.5%	72	3.5%	324	3.5%	468	3.5%
Vacation & Sick Leave	256	12.3%	256	12.3%	972	10.4%	1484	11.0%
	<u>2080</u>	<u>100.0%</u>	<u>2080</u>	<u>100.0%</u>	<u>9360</u>	<u>100.0%</u>	<u>13520</u>	<u>100.0%</u>

1-Staff Auditors are budgeted at 2080 hours x 4.5 positions = 9360

2-Training is allocated as follows: 60 hours for Certified Staff Member & 40 hours for Non-Certified Staff Member.

Leave Entitlement per Staff Member w/less than 5 years		
	Days	Hours
Vacation	12	96
Sick leave	15	120
Holidays	9	72
Totals	<u>36</u>	<u>288</u>

Leave Entitlement per Staff Member w/more than 5 years		
	Days	Hours
Vacation	17	136
Sick leave	15	120
Holidays	9	72
Totals	<u>41</u>	<u>328</u>

City of El Paso
Internal Audit Department
2010-2011 Audit Plan
Calculation of Available Audit Hours

Workdays								
1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Hrs/ Employee
September	21 Days	December	19 Days	March	23 Days	June	22 Days	
October	21 Days	January	20 Days	April	21 Days	July	20 Days	
November	20 Days	February	20 Days	May	21 Days	August	23 Days	
Total Qtr.	62 Days	Total Qtr.	59 Days	Total Qtr.	65 Days	Total Qtr.	65 Days	2,008
62 Workdays x 8 Hrs.= 496 Hrs.		59 Workdays x 8 Hrs.= 472 Hrs.		65 Workdays x 8 Hrs.= 520 Hrs.		65 Workdays x 8 Hrs.= 520 Hrs.		

Holidays									
1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Employee Birthday	Total Hrs/ Employee
September	1 Day	December	2 Day	March	0 Days	June	0 Days		
October	0 Days	January	1 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

2080 Hours available per staff member.

**City of El Paso
Internal Audit Office
5 Year Audit Plan**

Auditable Areas	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Mayor & City Council		P		P	
City Manager		P + A	P	P	
Internal Audit Office		A			
Non-Departmental			P	P	
Office of Management & Budget					A
Public Information Office					
City Attorney Office					P
Deputy City Manager Finance & Management Support Portfolio					
Financial Services	P	A + P	P	F+A	F
General Services				A+P	
Human Resources & Risk Management				P	P
Information Technology	A	F	F		P+P+P
Municipal Court	A	F	P		
Tax Office					P
Deputy City Manager Community Services Portfolio					
Community & Human Development		P + P	A		
Convention & Performing Arts Center					P
Library					
Museum & Cultural Affairs		A + P	F	A+F	F
Parks & Recreation Department	A	A	A + F	F+F+F+P+P+P	F+P+P
Planning & Economic Development		A		A+A+F	
Zoo		P			
Deputy City Manager Health & Safety Portfolio					
Engineering & Construction Services			A	F	
Environmental Services	A	F + P + P	F	F+P	A
Fire Department	A + P + P		A + P	P+P	A+F
Police Department	A + P	A	P + P	A+P	F
Public Health				P+P	P
Deputy City Manager for Mobility Services					
Aviation		A		A+A	A
Department of Transportation		A		F	
International Bridges	A	F	F		P
Mass Transit - Sun Metro		A + P	P	F+A	

Legend:

- A = Audit completed that Fiscal Year
- F = Follow-Up Audit completed that Fiscal Year
- P = Project completed that Fiscal Year
- I = Audits, Follow-Ups, or Projects in progress

Number of Audits completed per fiscal year				
2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Audits - 7	Audits - 9	Audits - 4	Audits - 9	Audits - 8
Projects - 4	Follow-Up 4	Follow-Up 5	Follow-Up 10	Follow-Up-5
	Projects - 9	Projects - 8	Projects - 14	Projects - 11