
City of El Paso, Texas

Comprehensive Annual Financial Report (CAFR) and
Single Audit Reports
For Fiscal Year Ended August 31, 2015
Finance and Audit Oversight Committee Presentation

Presented by: David M. Coleman, Partner



City of El Paso, Texas

Achievements and Responsibilities

- For the 17th consecutive year awarded the Government Finance Officers Association's Certificate of Achievement (GFOA) for Excellence in Financial Reporting and expected to receive in current year
- Received an unmodified "clean" opinion on CAFR for the year ended August 31, 2015

City of El Paso, Texas

Reporting Entity

- Audited by BKD
 - ❖ City of El Paso
 - ❖ City Employees' Pension Fund
- Audited by Other Auditors
 - ❖ El Paso Water Utilities
 - ❖ El Paso Housing Finance Corporation
 - ❖ El Paso Firemen and Policemen's Pension Fund

City of El Paso, Texas

Audit Scope and Results

- Significant Accounting Policies

- ❖ The City's significant accounting policies are described in *Note 1* of the audited financial statements.

- Management Judgments and Accounting Estimates

- ❖ Property taxes receivable
- ❖ Allowance for uncollectible receivables
- ❖ Fair market value of investments
- ❖ Self-insured liabilities
- ❖ Compensated absences
- ❖ Net pension liability
- ❖ Other postemployment benefits obligation
- ❖ Landfill closure/post-closure obligation
- ❖ Depreciation
- ❖ Litigation loss contingencies

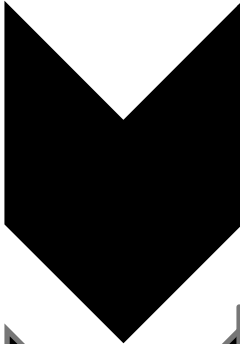
City of El Paso, Texas


Audit Adjustments

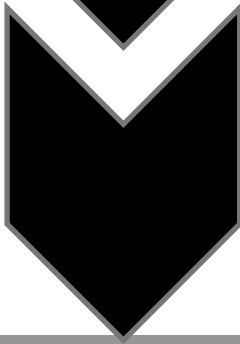
- Proposed Audit Adjustments Recorded
 - ❖ Cash and cash equivalents
 - ❖ Accounts receivable
 - ❖ Due from other government agencies
 - ❖ Inventory
 - ❖ Accounts payable
 - ❖ Accrued liabilities
 - ❖ Net position and fund balances
 - ❖ Various revenue and expense reclassifications
- Proposed Audit Adjustments Not Recorded
 - ❖ Prior year turnaround effect of accounts payable passed adjustments

City of El Paso, Texas

GASB Statement 68, Accounting and Financial Reporting for Pensions- an amendment of GASB Statement No. 27

- 
- Restatement of beginning unrestricted net position of approximately \$398.7M
 - 90% Governmental Activities
 - 10% Business-Type Activities
 - GASB 68 not yet implemented by the EPWU, a Component Unit of the City

- 
- Addition of Deferred Outflows of Resources for pension contributions , difference in projected and actual earnings on pension assets, and difference in expected and actual pension experience
 - Addition of Deferred Inflows of Resources for difference in projected and actual earnings on pension assets

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- See next slide for pension liability for both City Employees' Pension Fund and Firemen and Policemen's Pension Fund at August 31, 2015

City of El Paso, Texas

GASB Statement 68, Accounting and Financial Reporting for Pensions- an amendment of GASB Statement No. 27 (Cont.)

Net Pension Liability	CEPF	FPPF – Fireman	FPPF – Policeman	Total
Governmental Activities	\$67,049,762	\$105,773,728	\$185,014,726	\$357,838,216
Business-Type Activities	\$34,850,752	\$0	\$0	\$34,580,752
Total Primary Government	\$101,900,514	\$105,773,728	\$185,014,726	\$392,688,968

City of El Paso, Texas

Internal Control Over Financial Reporting - Finding

- We identified a deficiency in internal control described in the Schedule of Findings and Questioned Costs in the City's Single Audit Reports as item 2015-001 that we consider a significant deficiency.
 - ❖ The finding relates to the City's year-end closing procedures, which were not adequately performed.
 - ✓ Resulted in initial errors in year-end balances and required several audit adjustments and delayed audit issuance

City of El Paso, Texas

Internal Control Over Financial Reporting - Recommendation

- We suggest that the City develop an accounting policies and procedures manual that indicates all items to be completed during the year-end close and the individuals responsible for each item. In addition, monthly reconciliations play a key role in proving the accuracy of accounting data and information included in interim financial statements. In order to provide more accurate and timely accounting information, we recommend the City establish a more effective review and reconciliation policies. This would involve monthly reconciliations of general ledger accounts and providing interim reports to both management and the City Council throughout the year.

City of El Paso, Texas

Major Federal and State Programs for the Year Ended August 31, 2015

- The following provides an overview of the major programs tested this year, which has been determined based on final schedule of expenditures of federal and state awards and the results of that testing.

Major Program	CFDA # or State	Results
WIC	10.557	\$6.8M of expenditures; unmodified opinion
HOME	14.239	\$5.8M of expenditures; unmodified opinion, except for a qualification relating to Special Tests and Provisions – Housing Quality Inspections
Airport Improvement Program	20.106	\$7.8M of expenditures; unmodified opinion
HIDTA	95.001	\$2.4M of expenditures; unmodified opinion
ABTPA	State	\$1.2M of expenditures; unmodified opinion
LBSP	State	\$387K of expenditures; unmodified opinion

City of El Paso, Texas

Internal Control over Compliance for Major Federal Awards Findings

- The independent auditor's report on internal control over compliance for major federal awards programs disclosed a significant deficiency and material weakness.
- The opinions expressed in the independent auditor's report on compliance for major federal awards were unmodified, except for a qualification relating to HOME Special Tests and Provisions – Housing Quality Inspections.
- The audit disclosed findings required to be reported by OMB Circular A-133.
 - ❖ A summary of these findings will be discussed on the following slides.

City of El Paso, Texas

Internal Control over Compliance for Major Federal Awards Findings

- Reference Number: 2015-002
- Federal Program: Home Investment Partnerships Program
- CFDA No.: 14.239
- Agency: Department of Housing and Urban Development (HUD)
- Federal Compliance Requirement: Eligibility
- Finding Type: Significant deficiency in internal control over compliance for major program
- Summary: The City's internal controls and policies established surrounding HOME-assisted rental housing projects tenant eligibly require the City to monitor HOME-assisted properties to ensure that they comply with the HOME eligibly requirements that apply throughout the period of affordability. Of the 8 housing projects selected for testing, the City did not verify eligibility information for 3 housing projects within the past fiscal year. In addition, the City did not maintain and was unable to provide the tenant application files for one housing project, and therefore we were unable to verify the tenants' eligibly and rent being charged to the tenant. Management should review its current internal control policies and procedures to ensure that HOME-assisted rental housing projects requirements are monitored in accordance with the HOME eligibly requirements that apply throughout the period of affordability.

City of El Paso, Texas

Internal Control over Compliance for Major Federal Awards Findings

- Reference Number: 2015-003
- Federal Program: Home Investment Partnerships Program
- CFDA No.: 14.239
- Agency: Department of Housing and Urban Development (HUD)
- Federal Compliance Requirement: Special Test - Housing Quality Standards
- Finding Type: Noncompliance having a direct and material effect on a major program and material weakness in internal control over compliance for major program
- Summary: Of the nine housing projects selected for testing, the City did not perform inspections of units as required on four housing projects during fiscal year 2015. In addition, the City did not have adequate internal controls or procedures in place to ensure compliance relating to housing quality standards. Audit procedures performed to ensure the propriety of the City's Housing Quality Standards inspection tracking document revealed multiple instances in which the tracking spreadsheet did not project the correct "Next Inspection Due" date. Management should review its current internal control procedures to ensure the housing quality standards inspection document is properly prepared and that housing quality standards inspections are conducted in compliance with federal regulations for the HOME Investment Partnerships Program.

City of El Paso, Texas

Accounting Updates - GASB Statement 72, *Fair Value Measurement and Application*

Summary

- GASB 72 addresses accounting and financial reporting issues related to fair value measurements.
- The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. G
- GASB 72 provides guidance for determining a fair value measurement for financial reporting purposes that aligns with the Financial Accounting Standards Board's Topic 820.
- GASB 72 also provides that all assets meeting the definition of an investment in the Statement should be measured at fair value, unless the Statement provided otherwise.

Potential Impact

- Certain disclosures related to all fair value measurements will be required
- GASB 72 will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. GASB 72 will also enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position.
- GASB 72 is effective for financial statements for fiscal years beginning after June 15, 2015, and any prior periods presented should be restated, including disclosures, if practical.

City of El Paso, Texas

Accounting Updates - GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*

Summary

- GASB 75 requires governments to report a liability on the face of the financial statements, in accordance with the following:
 - ❖ Employers that are responsible only for OPEB liabilities for their own employees and that provide OPEB through a defined benefit OPEB plan administered through a trust that meets specified criteria will report a net OPEB liability (the difference between the total OPEB liability and the assets accumulated in trust to make the benefit payments)
 - ❖ Employers that participate in a cost-sharing OPEB plan that is administered through a trust that meets specified criteria will report a liability equal to the employer's proportionate share for the collective OPEB liability for all employers participating in the plan
 - ❖ Employers that do not provide OPEB through a trust that meets specified criteria will report the total OPEB liability for their own employees

Potential Impact

- GASB 75 requires more extensive note disclosures and required supplementary information (RSI) about the OPEB liabilities. GASB 75 is effective for fiscal years beginning after June 15, 2017 and requires restatement of any prior years presented, if practical.
- While not effective in the short term, we recommend the City begin assessing the potential impact on the financial statements of both of these statements and begin the process of communicating this impact with those charged with governance and other stakeholders. Similar to the adoption of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, the adoption of 75 will require advance coordination with plans and actuaries so that the required information is available.

City of El Paso, Texas

- Questions?
- Thank You

FY15 Financial & Grants Audits

Office of the Comptroller

April 25, 2016

FINANCIAL AUDIT

- No Findings
- Unmodified “clean” opinion

GRANTS AUDIT

Finding 2015-001: Year-end Process

Corrective Action Planned

- Year-end procedures are being developed with staff assignments
- Initiated a monthly review of the general ledger accounts
- Reconciliations are being completed as necessary.
- City Management and the Council receiving interim reports
- Staff turnover has contributed to the problem
 - Restructured the accounting department
 - Added another Accountant

Responsible Person: Pat Degman, Comptroller

Finding 2015-002: HOME Program - Eligibility

Corrective Action Planned

- Develop and enforce compliance reviews to ensure rent monitoring is conducted annually

Responsible Person: Verónica Soto, Community Development Director

Finding 2015-003: HOME Program - Inspections

Corrective Action Planned

- Develop and enforce compliance reviews to ensure rent monitoring is conducted annually

Responsible Person: Verónica Soto, Community Development Director



Pension Funds

Financial Update

April 25, 2016

FY15 Financial Statement Presentation

- **New reporting requirement**
 - Effective FY15 for Employee Pension Fund
 - Effective FY16 for Police and Fire Pension Funds
 - Year ends December 31
- Effective FY16 for EPWU
 - Year ends February 28

GASB Standard 68 - Net Pension Obligation

- What is this obligation??

- Arises from the employment relationship
- Applies to all state and municipal governments
- Includes current retirees and prospective retirees
- Use of actuarial methods and assumptions regarding entry age, return on investments, discount rate
- Measurement date is August 31, 2014
- Generally does not include a funding plan
 - Amortization period: CEPF 20 Years
 - Police/Fire 30 Years
- Requires a restatement of beginning fund balance/retained earnings

Recording the Obligation – CEPF Allocation Based on Pension Fund Contributions

CEPF FUND	Allocation	Total Pension Liability	Fiduciary Net Position	Net Pension Obligation
General Fund	50.50%	434,188,729	369,941,742	64,246,987
Airport	5.08%	43,667,692	37,206,176	6,461,516
Env Services	7.62%	65,486,183	55,796,180	9,690,003
Fleet Mtnce	1.71%	14,674,697	12,503,279	2,171,418
Intl Bridges	0.94%	8,113,524	6,912,964	1,200,560
Self Ins	0.50%	4,266,773	3,635,418	631,355
Sun Metro	13.76%	118,258,095	100,759,422	17,498,673
EPWU	<u>19.90%</u>	<u>171,089,242</u>	<u>145,773,135</u>	<u>25,316,107</u>
TOTAL	100.00%	859,744,935	732,528,317	127,216,618

Recording the Obligation Police and Fire Pension Funds

Pension Fund	Total Pension Liability	Fiduciary Net Position	Net Pension Obligation
POLICE	938,652,154	753,637,428	185,014,726
FIRE	622,998,216	517,224,488	105,773,728

Change from Net Pension Asset to Net Pension Obligation

	CAFR FY14	CAFR FY15
	Net Pension Asset	Net Pension Obligation
General Fund	419,208,645	357,838,216
Enterprise Funds*	<u>69,623,332</u>	<u>34,850,752</u>
Total	488,831,977	392,688,968

*Includes Airport, Environmental Services, International Bridges, and Sun Metro



VISION

El Paso's Public Art Program gives voice to the city's creative spirit – shaping El Paso's visual identity, defining places that anchor the community, and contributing to the city's evolution as a dynamic urban place.

MISSION

- Commissions and maintains a diverse collection of public artworks,
- Encourages the inclusion of public art in private development and infrastructure built by others,
- Promotes the community's access to, appreciation of and enjoyment of visual art, and
- Supports the emergence of public art practice in El Paso.

GOALS

- Enhance the quality of life of residents,
- Support creative and professional growth of the arts community,
- Support economic growth,
- Enhance the experience visitors have of El Paso, and
- Promote authentic images of El Paso as a unique place, community and destination.

SOURCES OF FUNDING

El Paso's public art ordinance dedicates two percent (2%) of the net proceeds of any revenue bond or certificates of obligation issued for construction projects to fund the Public Art Program.

These funds shall be calculated as part of every revenue bond or certificate of obligation issue, according to Financial Services Department Policies and Procedures.

ROLES AND RESPONSIBILITIES

- City Council Representatives
- Museums and Cultural Affairs Advisory Board
- Public Art Committee
- Artist Selection Panel

CITY COUNCIL REPRESENTATIVES

Per ordinance, an annual Public Art Plan is submitted to the City Council for approval.

The Public Art Annual Plan includes:

- an update of projects in progress
- new projects to be initiated
- planned location
- proposed budget
- timetable
- artist selection process

MUSEUMS AND CULTURAL AFFAIRS ADVISORY BOARD

MCAAB is an eighteen-member board that advises the Museum and Cultural Affairs Department on matters pertaining to, but not limited to, the culture funding program, public art programming, and other departmental matters as determined by the director of MCAD.

The MCAAB is composed of two members nominated by each district representative and the mayor.

MUSEUMS AND CULTURAL AFFAIRS ADVISORY BOARD

DIST	COUNCIL REP	LAST NAME	FIRST NAME	TERM BEGINS	TERM EXPIRES	Remarks
M0	Mayor Oscar Leaser	Escobar	Estrella	10/1/2013	10/1/2017	2nd term
		Moody	William E.	10/1/2013	10/1/2017	2nd term
1	Peter Svarzbein	Cabrales	Angel	10/1/2015	10/1/2019	1st term
		Marin	Maria Erica	10/1/2015	10/1/2019	1st term
2	Larry Romero	Monsisvais	Marina	10/1/2013	10/1/2017	2nd term
		Lujan	Steve A.	10/1/2013	10/1/2017	1st term
3	Emma Acosta	<i>vacancy</i>			10/1/2013	1st term
		Brennand	R. Katherine	10/1/2013	10/1/2017	2nd term
4	Carl Robinson	Perez	Elia	10/1/2013	10/1/2017	2nd term
		Kruzich	Ann F.	10/1/2013	10/1/2017	2nd term
5	Dr. Michiel Noe	Ocegueda	Isela	10/1/2015	10/1/2019	2nd term
		Hernandez	Teresa	10/1/2015	10/1/2019	1st term
6	Claudia Ordaz	Steadman	Ida Mae	10/1/2015	10/1/2019	2nd term
		Ramirez	Carina	10/1/2015	10/1/2019	2nd term
7	Lily Limón	Gorski	Kenneth	10/1/2013	10/1/2017	1st term
		Moreno	Analinda	10/1/2013	10/1/2017	1st term
8	Cortney Niland	Carrizal-Dukes	Elvira	10/1/2015	10/1/2019	1st term
		Longoria	Daniel	10/1/2015	10/1/2019	2nd term

PAC COMPOSITION

The PAC is a standing committee of the MCAAB appointed to oversee quality control of the Public Art Program and consists of eleven (11) members appointed as follows:

- Three (3) members are from the MCAAB with one appointed as Chair
- Eight (8) members appointed by MCAAB Chair
 - Four (4) members shall be representatives of the visual arts
 - Four (4) members shall be representatives of the architecture, urban planning, engineering, construction industries

PUBLIC ART COMMITTEE

Melissa Barba
Kim Bauer
Edmund Castle
Robert González
Ann Kruzich (MCAAB)
Gregory McNicol
Marina Monsisvais (MCAAB)
Isela Ocegueda (MCAAB)
Daniela Quesada Rivas
Stefanie Block Uribarri
VACANT

ARTIST SELECTION PANELS

The Artist Selection Panel is a group of individuals, including artists, art and design professionals and non-artist citizen representatives that is created to select artists who will be commissioned to create a Work of Art or to provide services.

ARTIST SOLICITATION METHODS

- Open Competition
- Limited or Invitational Competition
- Direct Selection
- Mixed Process
- Pre-Qualified Artists List

ARTIST SELECTION PROCESS

Public Art Manager finalizes the RFQ/RFP with City Departments then:

- Initiates public art project by releasing RFQ or RFP
- Advertises the Call to Artists
- Creates an artist selection panel (ASP)
- Processes artist applications
- Facilitates selection process
- Presents ASP's recommendations to the PAC

PUBLIC ART OVERVIEW

- Annual CIP (Capital Improvement Project) budget is approved by City Council
 - Public Art Program receives 2% of the eligible budget for art
- Staff researches needs/opportunities for art
 - Considers locations, media, maintenance needs, selection panelists
 - Drafts project outline to include approach to project, budget for the art, selection method for artist
- Public Art Committee (PAC) reviews and approves the Project Plan
- PAC reviews and approves selection panel recommendation for the artist to be commissioned
- Kick-off meeting with artist and stakeholders
 - Artist begins design, reviews design work with staff, stakeholders, design team
 - PAC reviews mid-design work
- Further design refinements based on feedback from staff, stakeholders, design team, professional conservator
 - PAC reviews mid-design work

PUBLIC ART OVERVIEW

- Artist submits final design work materials for approval, including:
 - Renderings and narrative sharing artist's vision
 - Stamped engineering drawings including fabrication and installation details
 - Conservator report
- PAC reviews and approves the artist's final design
- Artist fabricates his/her artwork, or hires a fabricator to make the art
 - Staff monitors fabrication
 - Artists secures permits for installation
- Artist installs his/her artwork, or hires installer to install the art
 - Artist attends pre-installation meeting with general contractor
 - Staff monitors installation
- Artist works with staff to supply close-out documentation
 - Includes maintenance plan, final artwork report, close-out budget
- Staff organizes unveiling and dedication
 - Includes a plaque for display with key information regarding the artwork

FINANCIAL REPORT

PUBLIC ART FUND As of March 31, 2016

Beginning Fund Balance	1,273,755
Current Expenditures	38,246
Personnel	346,774
Outside Contracts	94
Other	
Ending Fund Balance	888,641

QUESTIONS?



**2015-2016
Annual Audit Plan
2nd Quarter Update**

Issued by the
Internal Audit Office
As of February 29, 2016

City of El Paso
Internal Audit Office
Financial and Audit Oversight Committee
2nd Quarter 2015-2016 Audit Plan Update
As of February 29, 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 2nd Quarter of the 2015-2016 Annual Audit Plan.

Streets and Maintenance Department – Street Light Maintenance Audit Report (Report dated November 10, 2015)

The Internal Audit Office conducted an audit of the Streets and Maintenance Department – Street Light Maintenance program. The objectives of the audit were to determine; 1) if there was proper oversight of the street lighting maintenance and operation; 2) if Street light maintenance was provided in a timely and cost – effective and efficient manner; 3) if there was an accurate inventory of City owned street lights, and 4) if there were adequate internal controls for street light maintenance to limit exposure to unauthorized or inappropriate transactions

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 Director Streets and Maintenance Department.

Economic Development – 380 Agreement Monitoring Audit Report (Report dated November 13, 2015)

The Internal Audit Office conducted an audit of the Economic Development – 380 Agreement monitoring. The objectives of the audit were to;

- Determine if the practices used by Economic & International Development to monitor 380 Agreements are in compliance with:
 - the City of El Paso Chapter 380 Economic Development Program,
 - 380 Agreement payout terms and deliverables,
 - Chapter 380 of the Texas Local Government Code (“Chapter 380”) and the Texas Constitution Article VIII Section 52-a.
- 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.

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 Director of Economic & International Development Department.

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Financial and Audit Oversight Committee
2nd Quarter 2015-2016 Audit Plan Update
As of February 29, 2016

**Review of Solicitation No. 2015-896R Professional Municipal Advisory Services
(Review requested by Mayor Leaser – Memo dated December 9, 2015)**

At the request of Mayor Leaser, the Internal Audit Office conducted a chronological listing of the events regarding Solicitation No. 2015-896R. The chronological listing of events was communicated to Mayor Leaser and City Council.

Animal Services Audit Report (Report dated December 22, 2015)

The Internal Audit Office conducted an audit of the Animal Services Division. The objectives of the audit were to; 1) monitor performance to ensure compliance with customer services standards; 2) determine what processes were in place to ensure most animals are adopted or transferred out of the shelter; and to 3) reduce the number of euthanized animals.

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, Environmental Services Director and the Interim Animal Shelter Director.

**El Paso Police Department Municipal Vehicle Storage Facility Follow-Up Audit
Report (Report dated February 15, 2016)**

The Internal Audit Office conducted a Follow-Up Audit on the Police Department Municipal Vehicle Storage Facility Audit” dated May 30, 2014. The original Audit Report contained (5) five findings.

Based on the results of this Follow-Up Audit, we have determined that (4) four of (5) five original findings are now categorized as having the recommendations “*implemented*” and (1) one original finding was categorized as having the recommendations “*in-progress*” of being implemented. The results of the Follow-Up Audit were communicated to City Management and the Chief of Police.

Employee Hotline (As of February 29, 2016)

As of the 2nd Quarter of the 2015-2016 Fiscal Year, the Ethicsline has received a total of 17 calls. As of February 29, 2016, 13 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 2nd Quarter, presentations were conducted twice a month at the New Employee Orientation Training provided by the Human Resources Department.

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Internal Audit Office
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2nd Quarter 2015-2016 Audit Plan Update
As of February 29, 2016

Tax Office Refund Review Project

During the 2nd Quarter, the Internal Audit Office conducted 17 Tax Office Refund reviews. For each of the 17 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.

P-card Elected Officials and City Manager's Staff

A review is being conducted of Procurement Card (Pcard) purchases performed by the Elected Officials and staff. Also purchases performed by the City Manager's Office are being reviewed. As of November 24, 2015, the City of El Paso Procurement Card (P-Card) Program has issued 449 active P-Cards to City Employees. The Elected Officials and staff have 18 and the City Manager's Office Staff has 17 active P-Cards issued to employees. During the audit scope, the Elected Officials and City Manager's Offices

City of El Paso
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Staff conducted 1,976 P-Card purchases totaling \$263,351.10. The objectives of this review are to determine if the current Elected Officials and staff and City Manager's Staff P-Card Program Administrator is properly reviewing and monitoring the expenditures. In addition, to ascertain if proper purchasing procedures have been followed and if P-Card expenditures are proper.

Purchasing & Strategic Sourcing Department Follow-Up Audit

A Follow-Up Audit is being conducted on the original Purchasing & Strategic Sourcing Department Audit Report dated February 12, 2015. The original Audit Report contained (2) two findings. The objectives of the Follow-Up Audit are to determine if the original two findings have been implemented.

Fire Department Auto Part Purchases Follow-Up Audit

A Follow-Up Audit is being conducted on the original Fire Department Auto Part Purchases Audit Report dated November 27, 2013. The original Audit Report contained (4) four findings. The objectives of the Follow-Up Audit are to determine if the original four findings have been implemented.

Community Development Neighborhood Stabilization Program Follow-Up Audit

A Follow-Up Audit is being conducted on the original Community Development Neighborhood Stabilization Program Audit Report dated February 26, 2015. The original Audit Report contained (3) three findings. The objectives of the Follow-Up Audit are to determine if the original three findings have been implemented.

City of El Paso
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FINANCIAL AND AUDIT OVERSIGHT COMMITTEE ("FAOC")

The FAOC met on March 23, 2016 to discuss the 1st Quarter Update of Fiscal Year 2015-2016.

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

MetricStream – Webinar – “Key Factors in Strengthening Internal Audit Performance” on December 3, 2015

Rebecca Garcia, Senior Auditor completed the MetricStream – Webinar – “Key Factors in Strengthening Internal Audit Performance” on December 3, 2015. Rebecca earned one hour of Continuing Professional Education Credit.

Association of Certified Fraud Examiners (El Paso Chapter) – Training – “Criminal White Collar Investigations” on December 10, 2015

Edmundo Calderon, Chief Internal Auditor; Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Daryl Olson, Lead Auditor; Miguel Ortega, Senior Auditor; Rebecca Garcia, Senior Auditor; and Lyz Gonzalez, Auditor completed the Association of Certified Fraud Examiners (El Paso Chapter) – Training – “Criminal White Collar Investigations” on December 10, 2015. Each staff member earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – “2016 Emerging Risks” on January 7, 2016

Liz De La O, Lead Auditor completed the Institute of Internal Auditors – Webinar – “2016 Emerging Risks” on January 7, 2016. Liz earned two hours of Continuing Professional Education Credit.

Institute of Internal Auditors (El Paso Chapter) – Training – “The Evolving Cyber Security Landscape” on January 14, 2016

Edmundo Calderon, Chief Internal Auditor; Liz De La O, Lead Auditor; Daryl Olson, Lead 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 – “The Evolving Cyber Security Landscape” on January 14, 2016. Each staff member earned four hours of Continuing Professional Education Credit.

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CFO – Webinar – “Five Key Risks of Delaying a Move to the Cloud: What every CFO needs to Know for 2016” on January 19, 2016

Liz De La O, Lead Auditor completed the CFO – Webinar – “Five Key Risks of Delaying a Move to the Cloud: What every CFO needs to Know for 2016” on January 19, 2016. Liz earned one hour of Continuing Professional Education Credit.

Association of Government Accountants – Webinar – “2016 Virtual Federal Financial Systems Summit” on January 19, 2016

Miguel Montiel, Audit Supervisor completed the Association of Government Accountants – Webinar – “2016 Virtual Federal Financial Systems Summit” on January 19, 2016. Each staff member earned three and one-half hours of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – “2016 Industry Outlook” on January 20, 2016

Liz De La O, Lead Auditor; Rebecca Garcia, Senior Auditor; and Lyz Gonzalez, Auditor completed the Institute of Internal Auditors – Webinar – “2016 Industry Outlook” on January 20, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

Protiviti – Webinar – “Taking the Best Route to Managing Fraud and Corruption Risk” on January 27, 2016

Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Miguel Ortega, Senior Auditor; Rebecca Garcia, Senior Auditor; and Lyz Gonzalez, Auditor completed the Protiviti – Webinar – “Taking the Best Route to Managing Fraud and Corruption Risk” on January 27, 2016. Each staff member earned one and one-half hours of Continuing Professional Education Credit.

Cash Recovery Partners – Webinar – “Turning Analytics From Nice to Have to Must Have” on February 10, 2016

Liz De La O, Lead Auditor and Lyz Gonzalez, Auditor completed the Cash Recovery Partners – Webinar – “Turning Analytics From Nice to Have to Must Have” on February 10, 2016. Each staff member earned two hours of Continuing Professional Education Credit.

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Institute of Internal Auditors – Webinar – “Getting to Know the Proposed Changes to the Standards” on February 11, 2016

Liz De La O, Lead Auditor completed the Institute of Internal Auditors – Webinar – “Getting to Know the Proposed Changes to the Standards” on February 11, 2016. Liz earned one hour of Continuing Professional Education Credit.

Institute of Internal Auditors – Webinar – “Filling the Void: Addressing Today’s Skills Gaps in Internal Audit” on February 16, 2016

Miguel Montiel, Audit Supervisor; Liz De La O, Lead Auditor; Miguel Ortega, Senior Auditor; Rebecca Garcia, Senior Auditor; Lyz Gonzalez, Auditor; and Linda Roa, Research & Management Assistant completed the Institute of Internal Auditors – Webinar – “Filling the Void: Addressing Today’s Skills Gaps in Internal Audit” on February 16, 2016. Each staff member earned one hour of Continuing Professional Education Credit.

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Community Service

Institute of Internal Auditors (El Paso Chapter) – Director’s Roundtable – February 10, 2015

Edmundo Calderon, Chief Internal Auditor and Miguel Montiel, Audit Supervisor attended The Institute of Internal Auditors El Paso Chapter Director’s Roundtable meeting. Auditor training needs were discussed with other El Paso area Internal Audit Directors.

Association of Local Government Auditors – Conference Committee – Austin (May 23-26)

Edmundo Calderon, Chief Internal Auditor is assisting with planning and facilitating the Association of Local Government Auditors Annual Conference in Austin, TX to be held May 23-26, 2016. Edmundo participated in conference calls with the conference organizing committee on December 3, January 27 and February 4.

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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 02/29/2016
First Quarter	-	-
Airport Revenue Audit - Standard Parking (CarryFwds)	500	344.24
Museum of Art - Change in Management Audit	500	157.00
Animal Services Audit	500	566.00
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	-	234.25
Ethicsline	75	72.50
Contingency Hours	286	-
Audit Plan	-	216.00
Building, Planning & Inspections Audit	-	62.50
Consulting	-	130.00
DoITS Cellphone Inventory Project	-	77.50
Economic Development 380 Agreement Monitoring Audit	-	232.50
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	-	435.75
Street Resurfacing Div. - Concrete Work Assessment Project	-	263.25
Administrative Duties - Chief Internal Auditor	225.00	197.00
Administrative Duties - Audit Supervisor	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	5,399.00
Second Quarter		
Chihuahua Baseball Team Contract Requirements Audit	500.00	-
Information Technology - Cyber Security Assessment Audit	500.00	246.00
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 02/29/2016
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 – Audit Supervisor	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	2,618.00
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	79.25
Follow-Up Audit - EPPD Municipal Vehicle Storage Facility Contract	250.00	256.00
HOT Audits	75.00	-
Police and Fire Overtime Review	50.00	-
Fire Department Medicate Compliance Review	75.00	-
Tax Office Refund Review Project	75.00	-
El Paso City Employees' Pension Fund Confirmation Project	200.00	-
P-Card Reviews	250.00	-
Ethicsline	75.00	-
Contingency Hours	328.00	-
Administrative Duties - Chief Internal Auditor	225.00	-
Administrative Duties – Audit Supervisor	90.00	-
Administrative Duties - Staff Auditor	475.00	-
Auditor Training	120.00	-
Vacation/Sick Leave/Holiday	452.00	-
Total	4,240.00	335.25
Fourth Quarter		
SAM - City Facilities Maintenance Program Audit	500.00	-
ESD - Friedman Recycling Program Audit	500.00	-
Follow-Up Audit - Fire Department Auto Parts Purchases (CarryFwds)	250.00	62.50
Follow-Up Audit - Capital Improvement Budget Transfer	250.00	-
Follow-Up Audit - Community Development NSP Program Audit	250.00	39.00
Follow-Up Audit - Parking Meter Collections Internal Control Review	250.00	-
Peer Review - IAO Self-Assessment Project	250.00	
HOT Audits	75.00	

City of El Paso
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	BUDGETED HOURS	YTD as of 02/29/2016
Fourth Quarter (continued)	-	-
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 – Audit Supervisor	90.00	-
Administrative Duties - Staff Auditor	475.00	-
Auditor Training	120.00	-
Vacation/Sick Leave/Holiday	452.00	-
Total	4,240.00	101.50
Totals for 1st, 2nd, 3rd & 4th Quarters	16,832.00	8,453.75

City of El Paso
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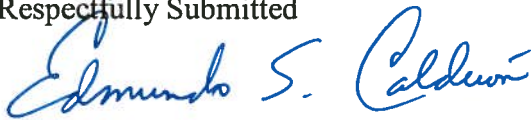
CONCLUSION

The 2nd Quarter of the 2015-2016 Audit Plan was another productive quarter for the Internal Audit Office. During the 2nd Quarter a total of 7 audits/projects were completed by the staff and 7 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 2nd 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



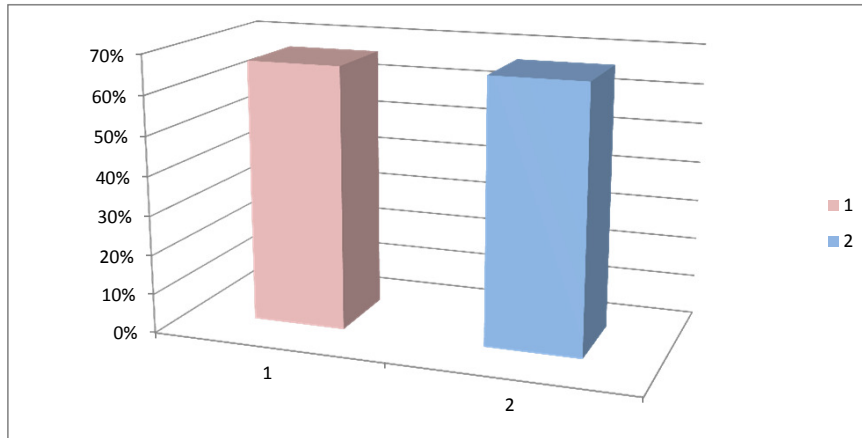
Edmundo S. Calderon, CIA, CGAP, CRMA
Chief Internal Auditor
City of El Paso


Distribution:

Financial and Audit Oversight Committee
Tommy Gonzalez, City Manager

Survey Monkey List for IA Surveys FY2016

#	Date Created/ Sent	Title/Description	Auditor	Days Open	Date Closed	# of Surveys Sent out	# of Responses Received	%	Quarter
1	9/17/2015	Environmental Services Department Purchasing Follow – Up Audit A2015-11	Lyz Gonzalez	14	10/1/2015	3	2	67%	1st Quarter
2	10/15/2015	Building Planning and Inspections Audit A2015-05	Daryl Olson	14	10/29/2015	3	2	67%	
Total 1st Quarter:						6	4	67%	
4	1/20/2016	Police Department – Property Room Audit A2015-07	Rebecca Garcia	14	2/3/2016	3	2	67%	2nd Quarter
5	2/29/2016	Economic Development – 380 Agreement Monitoring Audit A2015-09	Elizabeth De Lao	14	3/14/2016	4	3	75%	
6	2/23/2016	Streets Light Maintenance Audit A2015-10	Miguel Ortega	14	3/8/2016	3	2	67%	
7	3/17/2016	EPPD Municipal Vehicle Storage Facility Follow-Up Audit No. A2016-04	Miguel Ortega	14	3/31/2016	3	2	67%	
8	3/21/2016	Animal Services Audit A2016-01	Lyz Gonzalez	14	4/4/2016	5	3	60%	
Total 2nd Quarter:						18	12	67%	
Grand Total FY2016:						24	16	67%	



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Police Department – Property Roo...

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RESPONDENTS: 2 of 2

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All Pages

#1

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Collector: Web Link 1 (Web Link)

Started: Wednesday, January 20, 2016 10:43:36 AM

Last Modified: Wednesday, January 20, 2016 10:45:58 AM

Time Spent: 00:02:22

IP Address: 209.194.208.116

PAGE 1: Audit Staff

Q1: Objectivity of the Internal Auditors.

4 - Excellent

Q2: What was your impression of the auditor who assisted you?

Knowledge Excellent

Professionalism Excellent

Promptness Excellent

Willingness to help Excellent

Overall impression Excellent

Q3: Quality of relationship and rapport between auditors and your department.

4 - Excellent

PAGE 2: Scope of Audit Work/Audit Process & Report

Q4: Pre-audit notification to you of audit purpose and scope.

4 - Excellent

Q5: Feedback to you on emerging issues during audits.

4 - Excellent

Q6: Duration of the audit.

4 - Excellent

Q7: Clarity of the Audit Report.

4 - Excellent

PAGE 3

Q8: Was there anything about the audit(s) and/or other audit services such as consulting that you especially liked? (Include new or existing areas where you think audits should be increased and/or consulting services received or which would be helpful.)

I like the consulting aspect to gain insight from parties outside of and having no involvement with the operation and processes. Such discussions help see a different perspective which drives improvement.

Q9: Was there anything about the audit(s) or other audit activities that you especially disliked? (Include areas where you think audits should be decreased and/or suggestions for how audit services could be improved.)

Respondent skipped this question

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Police Department – Property Roo...

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Respondent #2

All Pages

#2

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Started: Monday, February 01, 2016 8:46:35 AM

Last Modified: Monday, February 01, 2016 8:48:32 AM

Time Spent: 00:01:57

IP Address: 209.194.208.116

PAGE 1: Audit Staff

Q1: Objectivity of the Internal Auditors.

4 - Excellent

Q2: What was your impression of the auditor who assisted you?

Knowledge	Excellent
Professionalism	Excellent
Promptness	Excellent
Willingness to help	Excellent
Overall impression	Excellent

Q3: Quality of relationship and rapport between auditors and your department.

4 - Excellent

PAGE 2: Scope of Audit Work/Audit Process & Report

Q4: Pre-audit notification to you of audit purpose and scope.

4 - Excellent

Q5: Feedback to you on emerging issues during audits.

3 - Good

Q6: Duration of the audit.

4 - Excellent

Q7: Clarity of the Audit Report.

3 - Good

PAGE 3

Q8: Was there anything about the audit(s) and/or other audit services such as consulting that you especially liked? (Include new or existing areas where you think audits should be increased and/or consulting services received or which would be helpful.)

Respondent skipped this question

Q9: Was there anything about the audit(s) or other audit activities that you especially disliked? (Include areas where you think audits should be decreased and/or suggestions for how audit services could be improved.)

None Noted

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Question Summaries



Data Trends



Individual Responses

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#1

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Started: Monday, February 29, 2016 10:17:48 AM

Last Modified: Monday, February 29, 2016 10:19:33 AM

Time Spent: 00:01:44

IP Address: 209.194.208.116

PAGE 1: Audit Staff

Q1: Objectivity of the Internal Auditors.

4 - Excellent

Q2: What was your impression of the auditor who assisted you?

Knowledge Excellent

Professionalism Excellent

Promptness Excellent

Willingness to help Excellent

Overall impression Excellent

Q3: Quality of relationship and rapport between auditors and your department.

4 - Excellent

PAGE 2: Scope of Audit Work/Audit Process & Report

Q4: Pre-audit notification to you of audit purpose and scope.

4 - Excellent

Q5: Feedback to you on emerging issues during audits.

4 - Excellent

Q6: Duration of the audit.

4 - Excellent

Q7: Clarity of the Audit Report.

4 - Excellent

PAGE 3

Q8: Was there anything about the audit(s) and/or other audit services such as consulting that you especially liked? (Include new or existing areas where you think audits should be increased and/or consulting services received or which would be helpful.)

Respondent skipped this question

Q9: Was there anything about the audit(s) or other audit activities that you especially disliked? (Include areas where you think audits should be decreased and/or suggestions for how audit services could be improved.)

Respondent skipped this question

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Respondent #2

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#2

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Collector: Web Link 1 (Web Link)

Started: Monday, February 29, 2016 12:29:50 PM

Last Modified: Monday, February 29, 2016 12:30:09 PM

Time Spent: 00:00:18

IP Address: 209.194.208.116

PAGE 1: Audit Staff

Q1: Objectivity of the Internal Auditors.

4 - Excellent

Q2: What was your impression of the auditor who assisted you?

Knowledge	Excellent
Professionalism	Excellent
Promptness	Excellent
Willingness to help	Excellent
Overall impression	Excellent

Q3: Quality of relationship and rapport between auditors and your department.

4 - Excellent

PAGE 2: Scope of Audit Work/Audit Process & Report

Q4: Pre-audit notification to you of audit purpose and scope.

3 - Good

Q5: Feedback to you on emerging issues during audits.

3 - Good

Q6: Duration of the audit.

4 - Excellent

Q7: Clarity of the Audit Report.

4 - Excellent

PAGE 3

Q8: Was there anything about the audit(s) and/or other audit services such as consulting that you especially liked? (Include new or existing areas where you think audits should be increased and/or consulting services received or which would be helpful.)

Respondent skipped this question

Q9: Was there anything about the audit(s) or other audit activities that you especially disliked? (Include areas where you think audits should be decreased and/or suggestions for how audit services could be improved.)

Respondent skipped this question

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Economic Development – 380 Agr...

Summary

Design Survey

Collect Responses

Analyze Results

▼ CURRENT VIEW

+ FILTER

+ COMPARE

+ SHOW

No rules applied

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▼ SAVED VIEWS (1)

**Original View** (No rules applied)

+ Save as...

► EXPORTS

▼ SHARED DATA

No shared data

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Share All

RESPONDENTS: 3 of 3

Export All

Share All



Question Summaries



Data Trends



Individual Responses

Respondent #3

All Pages

#3

**COMPLETE**

Collector: Web Link 1 (Web Link)

Started: Monday, February 29, 2016 3:23:57 PM

Last Modified: Monday, February 29, 2016 3:26:38 PM

Time Spent: 00:02:40

IP Address: 209.194.208.116

Edit

Delete

Export

PAGE 1: Audit Staff

Q1: Objectivity of the Internal Auditors.

4 - Excellent

Q2: What was your impression of the auditor who assisted you?

Knowledge	Good
Professionalism	Good
Promptness	Good
Willingness to help	Good
Overall impression	Good

Q3: Quality of relationship and rapport between auditors and your department.

4 - Excellent

PAGE 2: Scope of Audit Work/Audit Process & Report

Q4: Pre-audit notification to you of audit purpose and scope.

4 - Excellent

Q5: Feedback to you on emerging issues during audits.

4 - Excellent

Q6: Duration of the audit.

3 - Good

Q7: Clarity of the Audit Report.

3 - Good

PAGE 3

Q8: Was there anything about the audit(s) and/or other audit services such as consulting that you especially liked? (Include new or existing areas where you think audits should be increased and/or consulting services received or which would be helpful.)

N/A

Q9: Was there anything about the audit(s) or other audit activities that you especially disliked? (Include areas where you think audits should be decreased and/or suggestions for how audit services could be improved.)

the scheduling of the meeting to reveal audit results, took too long after audit was completed.

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Streets Light Maintenance Audit A...

Summary

Design Survey

Collect Responses

Analyze Results

CURRENT VIEW

+ FILTER

+ COMPARE

+ SHOW

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SAVED VIEWS (1)

Original View (No rules applied)

+ Save as...

EXPORTS

SHARED DATA
No shared data
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Share All

RESPONDENTS: 2 of 2

Export All Share All

Question Summaries

Data Trends

Individual Responses

Respondent #1

All Pages

#1

COMPLETE
Collector: Web Link 1 (Web Link)
Started: Tuesday, February 23, 2016 4:34:55 PM
Last Modified: Tuesday, February 23, 2016 4:36:07 PM
Time Spent: 00:01:12
IP Address: 70.210.196.64

Edit Delete Export

PAGE 1: Audit Staff

Q1: Objectivity of the Internal Auditors.

4 - Excellent

Q2: What was your impression of the auditor who assisted you?

Knowledge	Excellent
Professionalism	Excellent
Promptness	Excellent
Willingness to help	Excellent
Overall impression	Excellent

Q3: Quality of relationship and rapport between auditors and your department.

4 - Excellent

PAGE 2: Scope of Audit Work/Audit Process & Report

Q4: Pre-audit notification to you of audit purpose and scope.

4 - Excellent

Q5: Feedback to you on emerging issues during audits.

4 - Excellent

Q6: Duration of the audit.

3 - Good

Q7: Clarity of the Audit Report.

3 - Good

PAGE 3

Q8: Was there anything about the audit(s) and/or other audit services such as consulting that you especially liked? (Include new or existing areas where you think audits should be increased and/or consulting services received or which would be helpful.)

Audit staff always provides valuable feedback and recommendations

Q9: Was there anything about the audit(s) or other audit activities that you especially disliked? (Include areas where you think audits should be decreased and/or suggestions for how audit services could be improved.)

Respondent skipped this question

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Streets Light Maintenance Audit A...

Summary

Design Survey

Collect Responses

Analyze Results

▼ CURRENT VIEW

+ FILTER

+ COMPARE

+ SHOW

No rules applied

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▼ SAVED VIEWS (1)

Original View (No rules applied)

+ Save as...

► EXPORTS

▼ SHARED DATA

No shared data

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RESPONDENTS: 2 of 2

Export All Share All

Question Summaries

Data Trends

Individual Responses

Respondent #2

All Pages

#2

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, February 24, 2016 9:37:28 AM
Last Modified: Wednesday, February 24, 2016 9:42:42 AM
Time Spent: 00:05:13
IP Address: 209.194.208.116

Edit Delete Export

PAGE 1: Audit Staff

Q1: Objectivity of the Internal Auditors.

4 - Excellent

Q2: What was your impression of the auditor who assisted you?

Knowledge	Excellent
Professionalism	Excellent
Promptness	Excellent
Willingness to help	Excellent
Overall impression	Excellent

Q3: Quality of relationship and rapport between auditors and your department.

4 - Excellent

PAGE 2: Scope of Audit Work/Audit Process & Report

Q4: Pre-audit notification to you of audit purpose and scope.

4 - Excellent

Q5: Feedback to you on emerging issues during audits.

4 - Excellent

Q6: Duration of the audit.

2 - Fair

Q7: Clarity of the Audit Report.

4 - Excellent

<https://www.surveymonkey.com/analyze/browse/VKlgBgh5GsRCGv00EFXVEikNKwIXo...> 3/8/2016

PAGE 3

Q8: Was there anything about the audit(s) and/or other audit services such as consulting that you especially liked? (Include new or existing areas where you think audits should be increased and/or consulting services received or which would be helpful.)

The Auditor Staff was very helpful and communicated very well

Q9: Was there anything about the audit(s) or other audit activities that you especially disliked? (Include areas where you think audits should be decreased and/or suggestions for how audit services could be improved.)

To my knowledge, there were other audits that were sprouting up which delayed our audit more than it should have.

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EPPD Municipal Vehicle Storage F...

Summary

Design Survey

Collect Responses

Analyze Results

CURRENT VIEW

+ FILTER

+ COMPARE

+ SHOW

No rules applied

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SAVED VIEWS (1)



Original View (No rules applied)

+ Save as...

EXPORTS

SHARED DATA

No shared data

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RESPONDENTS: 2 of 2

Export All

Share All



Question Summaries



Data Trends



Individual Responses

Respondent #1

All Pages

#1



COMPLETE

Edit

Delete

Export

Collector: Web Link 1 (Web Link)

Started: Thursday, March 17, 2016 7:55:31 PM

Last Modified: Thursday, March 17, 2016 7:58:00 PM

Time Spent: 00:02:28

IP Address: 24.28.160.18

PAGE 1: Audit Staff

Q1: Objectivity of the Internal Auditors.

4 - Excellent

Q2: What was your impression of the auditor who assisted you?

Knowledge Excellent

Professionalism Excellent

Promptness Excellent

Willingness to help Excellent

Overall impression Excellent

Q3: Quality of relationship and rapport between auditors and your department.

4 - Excellent

PAGE 2: Scope of Audit Work/Audit Process & Report

Q4: Pre-audit notification to you of audit purpose and scope.

4 - Excellent

Q5: Feedback to you on emerging issues during audits.

4 - Excellent

Q6: Duration of the audit.

4 - Excellent

Q7: Clarity of the Audit Report.

4 - Excellent

PAGE 3

Q8: Was there anything about the audit(s) and/or other audit services such as consulting that you especially liked? (Include new or existing areas where you think audits should be increased and/or consulting services received or which would be helpful.)

I liked how noted deficiencies were explained from the auditor's perspective and constructive information was provided so that we could improve.

Q9: Was there anything about the audit(s) or other audit activities that you especially disliked? (Include areas where you think audits should be decreased and/or suggestions for how audit services could be improved.)

I can't think of anything.

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Summary

Design Survey

Collect Responses

Analyze Results

▼ CURRENT VIEW

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No rules applied

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Question Summaries



Data Trends



Individual Responses

Respondent #2

[All Pages](#)

#2

**COMPLETE**[Edit](#)[Delete](#)[Export](#)

Collector: Web Link 1 (Web Link)

Started: Friday, March 18, 2016 8:44:43 AM

Last Modified: Friday, March 18, 2016 8:52:18 AM

Time Spent: 00:07:34

IP Address: 209.194.208.116

PAGE 1: Audit Staff

Q1: Objectivity of the Internal Auditors.

3 - Good

Q2: What was your impression of the auditor who assisted you?

Knowledge	Good
Professionalism	Excellent
Promptness	Good
Willingness to help	Excellent
Overall impression	Excellent

Q3: Quality of relationship and rapport between auditors and your department.

4 - Excellent

PAGE 2: Scope of Audit Work/Audit Process & Report

Q4: Pre-audit notification to you of audit purpose and scope.

3 - Good

Q5: Feedback to you on emerging issues during audits.

3 - Good

Q6: Duration of the audit.

3 - Good

Q7: Clarity of the Audit Report.

4 - Excellent

PAGE 3

Q8: Was there anything about the audit(s) and/or other audit services such as consulting that you especially liked? (Include new or existing areas where you think audits should be increased and/or consulting services received or which would be helpful.)

No

Q9: Was there anything about the audit(s) or other audit activities that you especially disliked? (Include areas where you think audits should be decreased and/or suggestions for how audit services could be improved.)

No

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