



2013-2014 Audit Plan

Prepared by the
Internal Audit Office
September 3, 2013

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 2013-2014. The 2013-2014 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Office in Fiscal Year 2013-2014.

The process of preparing the 2013-2014 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 reviewed and approved the 2013-2014 Audit Plan. Members of the Financial and Audit Oversight Committee provided input, as did the City Manager and Deputy City Managers, where appropriate. The Financial and Audit Oversight Committee is comprised of the following members:

- Emma Acosta, Representative District 3
- Eddie Holguin Jr., Representative District 6
- Larry E. Romero, Representative District 2
- Cortney Niland, Representative District 8

Input was also provided from Carmen Arrieta-Candelaria, Chief Financial Officer; Lynly Leeper, Chief Budget Officer, Monica Lombrana, Aviation Director; Denise Grizzle, Assistant Comptroller; Bruce Collins, Purchasing Manager; Robert Ash, Pension Administrator; and Jay Banasiak, Sun Metro 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. Chief Financial Officer's Portfolio
5. Deputy City Manager – Community Development & Tourism Portfolio
6. Deputy City Manager – Health & Safety Portfolio
7. Deputy City Manager – Transportation & Public Works Portfolio

The following describes our planning process used to prepare the 2013-2014 Audit Plan. The 2013-2014 Audit Plan can be found as **Attachment 1**.

City of El Paso
Internal Audit Office
2013-2014 Annual Audit Plan

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 2013-2014 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.

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 2013-2014, the Internal Audit Office will be fully staffed as per the Staffing Table approved by the City Manager, thereby making 14,560 audit hours available for fiscal year 2013-2014. The staff consists of the Chief Internal Auditor, an Audit Supervisor, five Staff Auditors and one Administrative 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 Association of Local Government Auditors (ALGA), Association of Government Accountants (AGA), and the Institute of Internal Auditors (IIA). Because of the philosophy of encouraging professional development, three staff members have attained the professional designation of Certified Internal Auditor and Certified Government Auditing Professional. One staff member has obtained the Certified Fraud Examiners professional designation. Another staff member is Certified in Risk Management Assurance. Two staff members have obtained Master Level degrees.

City of El Paso
Internal Audit Office
2013-2014 Annual Audit Plan

CALCULATION OF FY 2013-2014 AUDIT HOURS

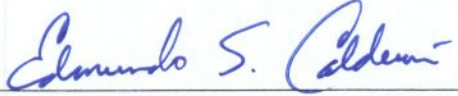
The calculation of Available Audit Hours is included as **Attachments 3 & 4**. A total of 14,560 hours will be available for the 2013-2014 Audit Year. The calculation of Available Audit Hours was divided into five categories. The five categories are:

1. Audits and Projects	9,884 Hours
2. General Administration	2,460 Hours
3. Training and CPE Hours	420 Hours
4. Holidays	504 Hours
5. Vacation and Sick Leave	1,292 Hours
Total	14,560 Hours

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.

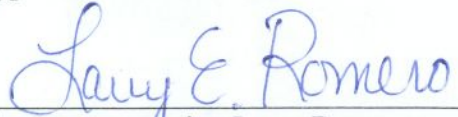
Respectfully submitted:

 9-3-13
Edmundo S. Calderon, CIA, CGAP, CRMA Date
Chief Internal Auditor
City of El Paso

Approved as submitted:

 10/16/13
Joyce Wilson Date
City Manager
City of El Paso

Approved as submitted:

 10/16/13
City Representative Larry Romero Date
Chairperson – Financial & Audit Oversight Committee
City of El Paso

**City of El Paso
Internal Audit Office
2013-2014 Audit Plan**

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
First Quarter				
MCAD - KIDS EXCEL Contract Audit	200			
Airport Revenue Audit - Paradise Shops	200			
Information Technology - POD Purchase	200			
Fire Department - Automotive Parts Purchase Audit	400			
Engineering & Construction Management-CIP Budget Transfers	400			
Follow-Up Audit - Tax Office ACT System	200			
Tax Office Refund Review Project	75			
P-Card Reviews	250			
Ethicsline	75			
Contingency Hours	429			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		390		
Auditor Training			105	
Vacation/Sick Leave/Holiday				491
Total for Quarter	2429	615	105	491
Second Quarter				
2013 External Quality Assessment	500			
City Development - Subdivision Inspection Audit	500			
Police Department - Storage Facility Contract Audit	450			
Follow-Up Audit - Friedmann Recycling	250			
2nd Follow-Up Audit - Human Resources Payroll	250			
Tax Office Refund Review Project	75			
Ethicsline	75			
Contingency Hours	273			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		390		
Auditor Training			105	
Vacation/Sick Leave/Holiday				491
Total for Quarter	2373	615	105	491

**City of El Paso
Internal Audit Office
2013-2014 Audit Plan**

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
Third Quarter				
Airport Revenue Audit - Lone Star Golf Course	500			
Community Development - Neighborhood Stabilization Program	500			
Travel Reviews - Randomly selected departments	200			
Follow-Up Audit - International Bridges Internal Controls	250			
Follow-Up Audit - Engineering & Construction Mgt Fees	250			
Tax Office Refund Review Project	75			
El Paso City Employees Pension Fund Confirmation Project	200			
P-Card Reviews	250			
Ethicsline	75			
Contingency Hours	241			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		390		
Auditor Training			105	
Vacation/Sick Leave/Holiday				379
Total for Quarter	2541	615	105	379
Fourth Quarter				
Hotel Occupancy Tax Audit	500			
Purchasing Department Audit	400			
City Development - One Stop Shop Audit	400			
IT Department - Cellular Phone Contract Audit	400			
Follow-Up Audit - Economic Development Audit RLF	250			
Follow-Up Audit - IT POD Purchase	250			
Tax Office Refund Review Project	75			
Ethicsline	75			
Contingency Hours	191			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		390		
Auditor Training			105	
Vacation/Sick Leave/Holiday				435
Total for Quarter	2541	615	105	435
Grand Total	9884	2460	420	1796

	Weighting	15%	15%	15%	10%	10%	10%	5%	5%	100%
Weighting	15%	15%	15%	15%	10%	10%	10%	5%	5%	100%

	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		
Mayor & City Council											
Council District #2 Office	1	1	4	5	4	1	1	2	5	24	24
Council District #7 Office	1	1	4	5	4	1	1	2	5	24	24
Mayor's Office	1	1	4	5	4	1	1	2	5	24	24
Council District #5 Office	1	1	4	5	4	1	1	2	3	22	22
Council District #8 Office	1	1	4	5	4	1	1	2	3	22	22
Council District #1 Office	1	1	4	5	4	1	1	2	1	20	20
Council District #3 Office	1	1	4	5	4	1	1	2	1	20	20
Council District #4 Office	1	1	4	5	4	1	1	2	1	20	20
Council District #6 Office	1	1	4	5	4	1	1	2	1	20	20
City Manager											
Human Resources & Risk Mgt											
Insurance & Benefits	4	5	4	4	5	3	4	3	2	34	39
Risk Management	4	5	4	4	5	3	4	3	2	34	39
Payroll Process	4	5	4	5	5	5	1	1	2	32	37
Recruitment/Hiring/Termination	4	3	4	4	5	3	3	5	1	32	36
Civil Service Commission	3	2	3	3	5	3	4	5	1	29	30
EEOC & FMLA Compliance	3	2	2	2	5	3	5	5	1	28	30
Training	4	2	2	2	5	3	3	5	1	27	27
HR Information System	3	2	2	2	5	2	1	5	1	23	23
Employee Records	3	2	2	2	4	1	1	5	1	21	21
Administration	3	2	2	2	4	1	1	1	1	17	17
Internal Audit Office	5	1	4	5	5	1	1	4	1	27	32
City Manager's Office	3	2	4	5	4	1	1	1	1	22	22
Public Information Office	1	1	3	3	2	1	1	5	1	18	18
Switchboard	1	1	1	1	1	1	1	5	1	13	13
City Channel 15	1	1	1	1	1	1	1	5	1	13	13
El Paso City Employees' Pension Fund	5	5	5	5	5	1	3	1	1	31	36

City of El Paso
Internal Audit Office
2013-2014 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 2009 1 for 2013	5% 5 for 2009 1 for 2013	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
City Attorney Office												
	Administration	4	3	4	4	5	2	5	5	4	36	37
	Transactional	2	3	4	4	5	2	5	5	4	34	35
	Trial	2	3	2	4	5	2	5	5	4	32	33
Chief Financial Officer's Portfolio												
City Comptroller												
	Hotel Occupancy Tax	5	5	5	5	5	5	3	1	5	39	40
	Procurement Card	5	4	4	4	5	5	1	1	5	34	39
	City Cashiers	5	4	4	3	4	3	1	3	5	32	33
	Grant Accounting	5	5	4	4	4	3	1	1	5	32	34
	Capital Asset Management	4	4	3	3	3	2	1	1	5	26	28
	Payroll	4	3	3	3	3	3	1	1	5	26	28
	City Auctions	3	3	2	2	2	2	1	5	5	25	26
	Financial Reporting	4	3	3	3	3	2	1	1	5	25	26
	Financial/Fiscal Operations	3	2	2	2	2	2	1	1	5	20	23
	Systems Accounting Mgt	3	2	2	2	2	2	1	1	5	20	22
	Treasury Management	3	2	2	2	2	2	1	1	5	20	22
	Purchasing	5	5	5	5	5	5	5	5	2	42	42
Office of Management & Budget												
	Annual Budget Management	4	5	5	5	5	3	1	4	2	34	37
	Non-Departmental	3	4	4	4	5	1	2	3	2	28	32
Tax Office												
	Administration	5	5	5	4	5	3	3	2	4	36	40
	Collections	5	5	5	4	4	3	2	2	4	34	36
Information Technology												
	IT Security	5	5	5	5	5	5	1	5	5	41	45
	Public Safety Technology	5	5	5	5	5	5	1	5	5	41	45
	Wireless Telecom Contract	5	5	5	4	5	5	1	5	5	40	41
	Administration & Purchasing	5	5	5	5	5	4	1	1	5	36	37
	Systems Software	4	4	4	4	4	4	1	5	5	35	35

**City of El Paso
Internal Audit Office
2013-2014 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	10% 5-High to 1-Low	5% 1 for 2009 to 5 for 2013	5% 1 for 2009 to 5 for 2013	5% 1 for 2009 to 5 for 2013	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	
Fire Department	Fire Chief Office	4	3	4	4	3	2	1	5	5	31	33	
	Operations												
	Fire Medical Services	5	5	5	5	4	2	1	4	5	36	38	
	Operations, A-B-C Shifts	4	5	5	5	4	2	1	5	5	36	38	
	Safety Division	4	4	3	3	3	2	1	5	5	30	35	
	Special Operations Division	3	3	3	3	3	2	1	5	5	28	30	
	Training Division	3	3	3	2	2	2	1	5	5	26	29	
	Planning/Technical Services												
	Planning	3	3	2	2	3	1	1	5	5	25	30	
	Fire Prevention Division	3	3	2	2	3	1	1	5	5	25	30	
Police Department	Records Management	3	3	2	2	3	1	1	5	5	25	30	
	Strategic Planning Division	3	3	2	2	3	1	1	5	5	25	30	
	Administrative Services												
	Budget and Finance	5	5	5	5	4	3	1	2	5	35	40	
	Logistics	3	3	2	2	2	1	1	5	5	24	24	
	Professional Standards	3	3	2	2	2	1	1	5	5	24	24	
	Aviation Division	3	3	2	2	2	1	1	5	5	24	24	
	Emergency Management Division	4	4	4	2	2	1	1	2	5	25	25	
	Human Resources Division	3	3	2	2	2	1	1	5	1	20	22	
	Payroll Section	4	4	4	3	4	1	1	5	1	27	28	
Police Department	Employee Assistance Program	5	5	4	4	4	1	1	5	1	30	35	
	Training & Special Operation Bur												
	Police HR	4	3	3	3	4	2	1	5	1	26	30	
	Training	3	4	3	3	4	2	1	5	1	26	30	
	Support Services Bureau												
	Special Services Division	3	3	2	2	2	2	1	5	1	21	25	
	Auxiliary Support Division	3	3	2	2	2	2	1	5	1	21	25	
	911 Communications	3	3	3	3	3	2	1	5	1	24	26	
	Chief of Police Office	3	3	3	3	3	2	1	5	1	24	26	
	Internal Affairs Division	3	2	2	3	2	2	1	5	1	21	22	

Attachment 2

City of El Paso
Internal Audit Office
2013-2014 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% to 1 for 2009 5 for 2013	5% to 1 for 2009 5 for 2013	100%
	1	2	3	4	5	6	7	8	9		
	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
DCM for Transportation & Public Works Portfolio											
Department of Transportation											
Pavement Mgt System	5	4	5	4	3	3	1	5	5	35	38
Street Construction	5	4	5	4	3	3	1	5	5	35	38
Street Operations	5	4	5	4	3	3	1	5	5	35	38
Traffic Engineering	3	3	4	3	2	3	1	5	5	29	29
Anti Graffiti Program	3	2	2	2	2	3	1	5	5	25	25
International Bridges											
Bridge Toll Collections	5	5	5	5	4	2	1	2	5	34	39
Parking Meters	2	2	2	2	3	1	1	5	5	23	23
General Services											
Fleet Service	5	5	5	5	3	4	2	1	1	31	36
Building Maintenance	4	4	4	4	3	4	1	3	1	28	33
Quick Copy Administration	1	1	1	1	1	1	1	5	1	13	13
Records Management	1	1	1	1	1	1	1	5	1	13	13
Mailroom	1	1	1	1	1	1	1	5	1	13	13
Engineering & Construction Management											
Building Permits & Inspections	5	5	4	5	4	2	1	3	5	34	39
Capital Projects	5	5	2	5	4	2	1	4	3	31	35
Mass Transit - Sun Metro											
Administration & Development											
Planning/Program Mgt	4	4	5	4	5	2	1	5	2	32	35
Community Relations	4	4	4	4	4	2	1	5	2	30	32
Accounting & Admin	5	4	4	4	4	2	1	2	2	28	30
Operations & Maintenance											
Lift (Paratransit) Services	5	5	5	5	4	3	1	4	2	34	39
Transit Operations	5	5	5	5	4	3	1	4	2	34	39
Maintenance	4	4	3	3	4	3	1	4	2	28	29
PSB Coordination	4	4	4	4	3	2	2	5	5	33	37
Mobility Planning	3	3	3	4	4	3	1	5	1	27	30

City of El Paso
Internal Audit Office
2013-2014 Audit Plan
Available Audit Hours

	Chief Internal Auditor		Audit Supervisor		5.0 Staff Auditors ¹		Total	
	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent
Audit and Project Work	852	41.0%	1392	66.9%	7640	73.5%	9884	67.9%
General Administration	900	43.3%	360	17.3%	1200	11.5%	2460	16.9%
Training & CPE ²	60	2.9%	60	2.9%	300	2.9%	420	2.9%
Holidays	72	3.5%	72	3.5%	360	3.5%	504	3.5%
Vacation & Sick Leave	196	9.4%	196	9.4%	900	8.7%	1292	8.9%
	2080	100.0%	2080	100.0%	10400	100.0%	14560	100.0%

1-Staff Auditors are budgeted at 2080 hours x 5.0 positions = 10,400

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

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

City of El Paso
Internal Audit Office
2013-2014 Audit Plan
Calculation of Available Audit Hours

Workdays									
1st Quarter			2nd Quarter			3rd Quarter			Total Hrs/ Employee
September	20 Days		December	20 Days	March	21 Days	June	21 Days	
October	23 Days		January	21 Days	April	22 Days	July	22 Days	
November	19 Days		February	20 Days	May	21 Days	August	21 Days	
Total Qtr.	62 Days	496 Hrs.	Total Qtr.	61 Days	Total Qtr.	64 Days	Total Qtr.	64 Days	2,008
62 Workdays x 8 Hrs. =			61 Workdays x 8 Hrs. =			64 Workdays x 8 Hrs. =			512 Hrs.

Holidays									
1st Quarter			2nd Quarter			3rd Quarter			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	72

2080 Hours available per staff member.

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

Auditable Areas	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	#
Mayor & City Council	P	P	P	P	P	5
City Manager	P	P	P	P	P	5
Communications & Public Affairs						0
Human Resources & Risk Management	P	P	A		F+P+P	6
Internal Audit Office		A			P+P+P+P	5
Non-Departmental	P		P	P		3
El Paso City Employees' Pension Fund	P	P	P	P	P	5
City Attorney Office		P				1
Chief Financial Officer's Portfolio						
City Comptroller	F+A	F	F+P	A	A+P	8
Purchasing						
Information Technology		P+P+P		A		4
Office of Management & Budget		A		F		2
Tax Office		P	P+P	P+P+A+P+P+P	P+P+P+P	13
Utility Franchise Oversight						
Deputy City Manager Community Development & Tourism Portfolio						
Aviation	A+A	A	A	A+A	A	7
City Development	A+A+F				A	4
Community Development			A			1
Convention & Performing Arts Center		P				1
Library			A+P	P+P+F	F	6
Museum & Cultural Affairs	A+F	F	P			4
Parks & Recreation Department	F+F+F+P+P+P	F+P+P	F+A	P+P	A+F	15
Zoo			A		F	2
Deputy City Manager Health & Safety Portfolio						
Environmental Services	F+P	A	P	F	F+A	7
Fire Department	P+P	A+F	P+P	P+P+P+P+P+P	P+P+P+P	16
911/311 Communications						
Municipal Court			P			1
Police Department	A+P	F	F+P+P	P (7 times)	P+P+P+P+P	18
Public Health	P+P	P+A	F+P	P+P+P	P	10
Deputy City Manager for Transportation & Public Works Portfolio						
Department of Transportation	F					1
International Bridges		P		P+A		3
General Services	A+P		F	P	A	5
Engineering & Construction Services	F			A		2
Mass Transit - Sun Metro	F+A		A	F+P	A+F	7
PSB Coordination						
						167

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				
2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Audits - 9	Audits - 6	Audits - 7	Audits - 7	Audit - 7
Follow-Up 10	Follow-Up 5	Follow-Up 5	Follow-Up 4	Follow-Up 6
Projects - 15	Projects - 14	Projects - 16	Projects - 32	Projects 24