



2016-2017
Annual Audit Plan
4th Quarter Update

Issued by the
Internal Audit Office
As of August 31, 2017

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 Oversight and Audit 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 Oversight and Audit Committee and the City Manager.

In addition by periodically reporting to the Financial Oversight and Audit 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 Oversight and Audit 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 Oversight and Audit 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 Oversight and Audit Committee (FOAC). The FOAC approves the Internal Audit Charter and annual risk-based Audit Plan. The FOAC also receives quarterly updates to the Annual Audit Plan from the Chief Internal Auditor.

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COMPLETED AUDITS & PROJECTS

This section will provide the Financial Oversight and Audit Committee and the City Manager a short synopsis of every audit and project completed during the 4th Quarter of the 2016-2017 Annual Audit Plan. Please see the Internal Audit Office's webpage for a copy of the audit reports listed below.

Zoo Controlled Substances Internal Controls Audit Report (Report dated April 18, 2017)

The Internal Audit Office conducted an audit of the Zoo Department's Controlled Substances Internal Controls. The objectives of the audit were to determine whether the Zoo Department has established adequate controls to account for and to safeguard controlled substances.

Based on the results of the audit, (2) two findings were identified. The (2) two findings were considered significant in nature. These issues were communicated to the City Manager, Deputy City Manager of Economic Development & Tourism, and the Zoo Department Director. An electronic copy of the Audit was distributed to the Mayor and City Representatives.

EPPD Municipal Vehicle Storage Facility 2nd Follow-Up Review (Memo dated June 15, 2017)

The Internal Audit Office conducted a 2nd Follow-Up Review on the original EPPD Municipal Vehicle Storage Audit Report dated May 30, 2014. Of the five findings contained in the original Audit Report, one finding remained classified as "*In-Progress*" during the 1st Follow-Up conducted on February 15, 2016. The objective of the Follow-Up Review was to determine if recommendation to the remaining finding has been implemented.

Based on the results of the 2nd Follow-Up Review, we have determined that the remaining (1) one original finding is now categorized as having corrective action "*implemented*". The results of the 2nd Follow-Up Review were communicated to the City Manager, Deputy City Manager for Public Safety & Support Services, and the Chief of Police. An electronic copy of the Follow-Up Review Memo was distributed to the Mayor and City Representatives.

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Airport Warehouse Inventory – Internal Controls Audit Report (Report dated July 12, 2017)

At the request of the Airport Director, the Internal Audit Office conducted an audit of the internal controls regarding warehouse inventory maintained by the El Paso International Airport Department. The audit objectives were to determine whether internal controls are adequate and operating as intended at the Airport's Warehouse.

Based on the results of the audit, (5) five findings were identified. The (5) five findings were considered significant in nature. These issues were communicated to the City Manager, Deputy City Manager of Economic Development & Tourism, and the Director of Aviation. An electronic copy of the Audit was distributed to the Mayor and City Representatives.

MuniServices, LLC Hotel Occupancy Tax Review Report (Report dated August 16, 2017)

The City of El Paso contracted MuniServices, LLC to conduct Hotel Occupancy Tax Reviews in accordance with Contract No. 2015-633R. On June 28, 2017 MuniServices, LLC concluded their review of Hotel Occupancy Tax compliance for 30 El Paso Area hotels. The period under review was from October 1, 2012 through September 31, 2016 (48 months).

Based on the results of the review performed by MuniServices, LLC, the review of 30 hotels identified 10 hotels with deficiencies totaling \$150,267.01, 2 hotels are due reimbursements totaling \$1,746.91, and 1 hotel received a written warning for calculation errors. The results of the review were communicated to the City Manager, Interim Director Municipal Financial Operations, and the City Comptroller.

Cyber Security Penetration Testing Project

The Internal Audit Office co-sourced a Cybersecurity Penetration Test of various City financial applications by an outside contractor. The contractor presented the results of the Penetration Tests to City Management and Department of Information Technology personnel on August 3, 2017. Due to safeguarding sensitive data maintained by the City on its financial applications, the report will be secured as allowed by Texas State Law.

FY2017 3rd Quarter Fire Department Overtime Report Project (Memo dated August 28, 2017)

The Internal Audit Office monitored overtime expenditures for the Fire Department for Fiscal Year 2016-2017. The objective of this project was to identify the TOP 25 overtime earners for the 3rd Quarter of Fiscal Year 2016-2017 as of May 31, 2017. The results of the Project were communicated to the City Manager, Deputy City Manager for

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Public Safety & Support Services, Interim Director Municipal Financial Operations, and the Fire Chief.

FY2017 3rd Quarter Police Department Overtime Report Project (Memo dated August 29, 2016)

The Internal Audit Office monitored overtime expenditures for the Police Department for Fiscal Year 2016-2017. The objective of this project was to identify the TOP 25 overtime earners for the 3rd Quarter of Fiscal Year 2016-2017 as of May 31, 2017. The results of the Project were communicated to City Manager, Deputy City Manager for Public Safety & Support Services, Interim Director Municipal Financial Operations, and the Chief of Police.

Employee Hotline (As of August 31, 2017)

As of the 4th Quarter of the 2016-2017 Fiscal Year, the Ethicsline has received a total of 10 calls. As of August 31, 2017, there are 9 calls open from previous quarters that 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 4th Quarter, presentations were conducted twice a month at the New Employee Orientation Training provided by the Human Resources Department.

Tax Office Refund Review Project

During the 4th Quarter, the Internal Audit Office conducted 22 Tax Office Refund reviews. For each of the 22 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 refund checks issued to Taxpayers.

PENDING AUDITS & PROJECTS

This section will provide the Financial Oversight and Audit 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.

Controls over Account Access Audit

An audit is being conducted of the Treasury Services Division within the City of El Paso's Comptroller's Office. The audit objectives are to determine if there are sufficient comprehensive policies and procedures related to Treasury activities and that only authorized individuals have access and/or signature authority with the various financial institutions that the City of El Paso has accounts with.

Sun Metro Overtime Audit

At the request of the Deputy City Manager for Financial & Public Health, an audit is being conducted on Sun Metro's overtime. The audit objectives are to determine whether the Sun Metro Department has adequate internal controls over the overtime process.

City Insurance Program – Dependent Eligibility Coverage Audit

An audit is being conducted of the City Insurance Program – Dependent Eligibility Coverage. The audit objectives are to determine if the Human Resources Department has processes in place to ensure that dependents enrolled for City Health, Dental, and Vision benefits are eligible for coverage as per the City's Definition of Eligibility.

Sales Tax Collection Assessment Project

The Internal Audit Office is coordinating a Request For Qualifications (RFQ) with the Purchasing Department in order to co-source Sales Tax Audits throughout the City. This effort was a directive by City Council to ensure retailers are properly submitting Sales Taxes to the State of Texas on behalf of the City of El Paso.

Ground Ambulance Claims Review

The Internal Audit Office is coordinating Ground Ambulance Claims reviews of a sample of 50 ambulance claims from September and October 2016. The City of El Paso contracted Fitch & Associates, LLC to conduct the Ground Ambulance Claim reviews. The objective of the claims review engagement is to determine whether claims for reimbursement submitted to federal health programs are accurate and supported by proper documentation.

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Parks and Recreation – Surprise Cash Counts and Cash Handling Awareness

The Internal Audit Office is conducting a cash count project at the Parks and Recreation Department. The project objectives are to conduct surprise cash counts to identify current cash handling practices at various Parks and Recreation Facilities.

Street Light Maintenance Follow-Up Audit

A Follow-Up Audit is being conducted on the original Street Light Maintenance Audit Report dated November 10, 2015. The original Audit Report contained (6) six findings. The objectives of the Follow-Up Audit are to determine if recommendations to the original six findings have been implemented.

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FINANCIAL OVERSIGHT AND AUDIT COMMITTEE (“FOAC”)

The FOAC met on August 17, 2017 to discuss the 3rd Quarter Update of Fiscal Year 2016-2017.

- Selection of the FOAC Chairperson.
- Approval of Minutes for the Financial Oversight and Audit Committee meeting of May 09, 2017.
- Discussion on Audit Plan Updates.
- Discussion and Action on the City of El Paso Internal Audit Charter.
- Discussion on Client Surveys.

MISCELLANEOUS ITEMS

This section provides the Financial Oversight and Audit 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

Association of Certified Fraud Examiners – Webinar – “Ethics in an Unethical World” on June 8, 2017 (2 CPE Hours)

AuditNet – Webinar – “Detecting Corruption and Other Business Conflicts with Analytics” on June 14, 2017 (2 CPE Hours)

Association of Local Government Auditors – Webinar – “Assessing Fraud Risk in Engagement Planning” on June 20, 2017 (1CPE Hour)

AuditNet – Webinar – “IT Fraud Series: Fraud Detection” on June 22, 2017 (2 CPE Hours)

Institute of Internal Auditors – Webinar – “Strengthening an Organization's Risk Culture: IA Can Play a Critical Role” on July 27, 2017 (1 CPE Hour)

AuditNet – Webinar – “Risk-Based Auditing” on June 27, 2017 (1.5 CPE Hours)

AICPA – Webinar – “What is Your Role? When Accounting Policy Meets ICFR” on July 11, 2017 (1.8 CPE Hours)

Institute of Internal Auditors – Webinar – “Third Party Risk – A Smarter Approach” on July 18, 2017 (1 CPE Hour)

Association of Local Government Auditors – Webinar – “Law Enforcement Auditing” on July 18, 2017 (1 CPE Hour)

Consultants' Training Institute – Webinar – “Starting or Growing a Business Consulting Practice with CoreValue” on July 26, 2017 (1 CPE Hour)

cRisk Academy – Webinar – “How to See Risk Clearly, in an Accelerating Business Environment” on August 9, 2017 (1 CPE Hour)

cRisk Academy – Webinar – “Utilize Big Data Analytics Now” on August 10, 2017 (2 CPE Hours)

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IDEA – Webinar – “Using Data Visualization for Audits” on August 10, 2017 (1 CPE Hour)

Institute of Internal Auditors – Webinar – “Getting ERM Right: Leveraging the New COSO ERM Framework” on August 15, 2017 (1 CPE Hour)

Workiva – Webinar – “Fitting the Fraud Triangle into Your Culture, Risk Management, and Internal Controls” on August 18, 2017 (1 CPE Hour)

Institute of Internal Auditors – Webinar – “COSO – The Role of the Internal Auditor” on August 24, 2017 (2 CPE Hours)

AuditNet – Webinar – “The Truth Behind Detecting Fraud Using Data Analytics” on August 31, 2017 (1 CPE Hour)

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Community Service

Association of Credit Union Auditors Conference on June 20-23, 2017

Edmundo Calderon, Chief Internal Auditor attended the Association of Credit Union Auditors Conference on June 20-23, 2017.

Evolve FCU Supervisory Committee Meeting on July 19, 2017

Edmundo Calderon, Chief Internal Auditor attended the Evolve FCU Supervisory Committee Meeting on July 19, 2017.

City and County of San Francisco's City Services Auditor Division - Audits Unit – Peer Review Program – Association of Local Government Auditors

Liz De La O, Auditor III served as a Member of a Peer Review Team conducting a review of the City and County of San Francisco's City Services Auditor Division - Audits Unit the week of July 17-21, 2017. All travel expenses were paid by the City of San Francisco.

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AUDIT PLAN UPDATE

This section will provide the Financial Oversight and Audit Committee and the City Manager with an update on the progress of the 2016-2017 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 08/31/17
First Quarter	-	-
ESD - Friedman Recycling Program Audit (CarryFwds)	300.00	187.25
EPPD - Operation Stonegarden Grant Audit (CarryFwds)	500.00	456.50
Comptroller's Ofc - Wells Fargo Access Controls Project	250.00	595.75
Zoo - Controlled Substances Internal Controls	250.00	531.25
Follow-Up Audit - Parking Meter Collections Internal Control Review Audit No. A2015-08 (CarryFwds)	250.00	270.00
HOT Audits	50.00	68.00
Police & Fire Overtime Review	50.00	12.50
Fire Medicare Compliance Review	75.00	0.25
Tax Office Refund Review Project	75.00	134.00
P-Card Reviews - Sun Metro	250.00	37.75
Ethicsline	75.00	79.00
Contingency Hours	573.00	-
ACH Timeline Project	-	606.00
Audit Plan	-	308.00
CD Assessment Project	-	712.00
CoEP Pension Plan Review Project	-	42.25
Consulting	-	135.75
Country Club Lights Project	-	66.50
DoITs - Security Assessment Testing Project	-	357.25
Sales Tax Collection Project	-	44.00
Longevity Pay Recalculation Project	-	167.25
Municipal Court Funds Project	-	5.75
Administrative Duties - Chief Internal Auditor	225.00	196.50
Administrative Duties - Audit Supervisor	90.00	60.25
Administrative Duties - Staff Auditor	475.00	617.25
Auditor Training	120.00	167.50
Vacation/Sick Leave/Holiday	552.00	590.00
Total	4,160.00	6,448.50
Second Quarter	-	-
Chihuahua Baseball Team Contract Requirements Audit (CarryFwds)	500.00	41.50
Community Development - First Time Homebuyer's Program Audit	500.00	59.00
Peer Review - IAO Peer Review	400.00	146.50
Follow-Up Audit - Capital Improvement Program Budget Process Review Transfer Audit A2014-02 (CarryFwds)	250.00	523.25

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	BUDGETED HOURS	YTD as of 08/31/17
Second Quarter (continued)	-	-
HOT Audits	300.00	23.25
Police and Fire Overtime Review	50.00	12.00
Tax Office Refund Review Project	75.00	106.25
Ethicsline	75.00	31.50
Contingency Hours	368.00	-
Audit Plan	-	260.50
Fire Department Medicare Compliance Review	-	8.50
Parks and Recreation Department – Sprinkler Project	-	241.75
Consulting	-	115.25
Administrative Duties - Chief Internal Auditor	225.00	181.50
Administrative Duties – Audit Supervisor	90.00	74.25
Administrative Duties - Staff Auditor	475.00	514.00
Auditor Training	120.00	256.00
Vacation/Sick Leave/Holiday	652.00	745.75
Total	4,080.00	3,340.75
Third Quarter	-	-
Airport Warehouse Inventory - Internal Controls Audit	500.00	672.00
Sun Metro Grants Audit	500.00	980.25
Parks & Rec - Surprise Cash Counts and Cash Handling Awareness	250.00	200.50
Follow-Up Audit - Street Light Maintenance Audit No. A2015-10 (CarryFwds)	250.00	248.50
Information Technology – Telecommunication Billing Audit No. A2015-02 (CarryFwds)	250.00	-
HOT Audits	50.00	8.00
Police and Fire Overtime Review	50.00	39.00
Fire Department Medicare Compliance Review	75.00	5.00
Tax Office Refund Review Project	75.00	132.00
El Paso City Employees' Pension Fund Confirmation Project	200.00	-
P-Card Reviews	250.00	3.00
Ethicsline	75.00	71.50
Contingency Hours	739.00	-
Audit Plan	-	179.00
Consulting	-	121.75
Administrative Duties - Chief Internal Auditor	225.00	210.00
Administrative Duties – Audit Supervisor	90.00	174.00
Administrative Duties - Staff Auditor	515.00	558.25
Auditor Training	135.00	352.50
Vacation/Sick Leave/Holiday	541.00	414.50
Total	4,770.00	4,369.75
Fourth Quarter	-	-
City Insurance Program - Dependent Eligibility Coverage	500.00	254.75
SAM - City Facilities Maintenance Program Audit (CarryFwds)	500.00	-
Follow-Up Audit - Animal Services Audit A2016-01 (CarryFwds)	250.00	241.25
Follow-Up Audit - Economic Development – 380 Agreement Monitoring Audit No. A2015-09 (CarryFwds)	250.00	143.75

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	BUDGETED HOURS	YTD as of 08/31/17
Fourth Quarter (continued)	-	-
Follow-Up Audit - Police Department – Property Room Audit A2015-07 (CarryFwds)	250.00	-
Follow-Up Audit - Airport A/P Review Audit A2014-05 (CarryFwds)	250.00	-
Follow-Up Audit - Building Planning and Inspections Audit A2015-05 (CarryFwds)	250.00	-
Follow-Up Audit - EPPD Municipal Vehicle Storage Facility Follow-Up Audit No. A2016-04 (CarryFwds)	150.00	152.00
HOT Audits	50.00	55.25
Police and Fire Overtime Review	50.00	18.50
Tax Office Refund Review Project	75.00	116.00
Ethicsline	75.00	59.00
Contingency Hours	624.00	-
Audit Plan	-	317.25
Consulting	-	78.75
Administrative Duties - Chief Internal Auditor	225.00	196.50
Administrative Duties – Audit Supervisor	90.00	76.50
Administrative Duties - Staff Auditor	515.00	637.25
Auditor Training	135.00	191.00
Vacation/Sick Leave/Holiday	531.00	838.75
Total	4,770.00	3,376.50
Totals for 1st, 2nd, 3rd & 4th Quarters	17,780.00	17,535.50

FISCAL YEAR-END RECAP

This section will provide the Financial Oversight and Audit Committee and the City Manager with a synopsis of audits, follow-ups, and projects conducted by the Internal Audit Office during the Fiscal Year.

External Quality Control Review (Peer Review)

The Internal Audit Office underwent a Peer Review conducted by the Association of Local Government Auditors (ALGA) the week of February 27, 2017. The objective of the Peer Review was to determine if the Internal Audit Office was compliant under the:

- o International Standards for the Professional Practice of Internal Auditing (*Red Book Standards*) issued by the Institute of Internal Auditors, and the
- o Government Auditing Standards (*Yellow Book Standards*) issued by the Comptroller General of the United States.

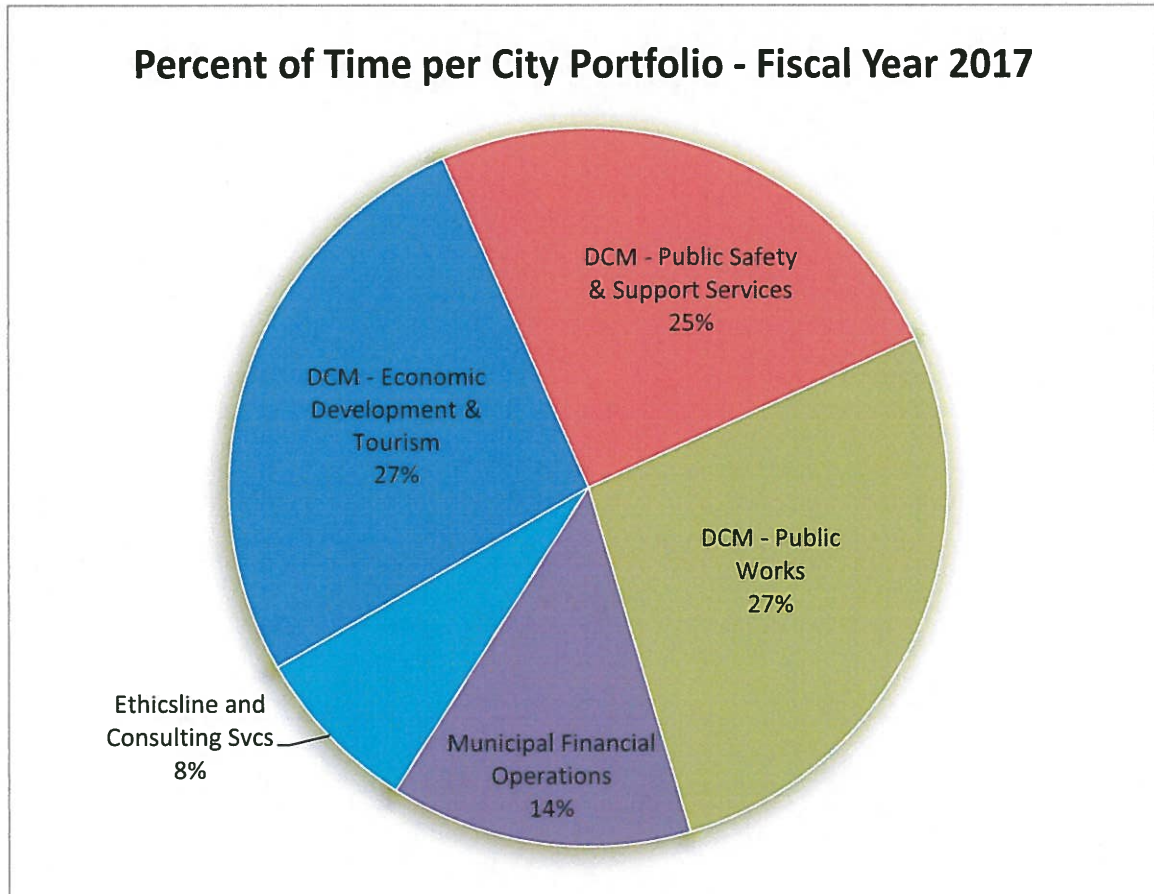
The Internal Audit Office successfully passed the Peer Review.

The Internal Audit Office is Peer Reviewed every 3-years. This was the 4th Peer Review under the leadership of Edmundo Calderon, Chief Internal Auditor.

The City of El Paso is 1 of 2 Texas Cities Peer Reviewed by the Association of Local Government Auditors (ALGA) who are compliant under both sets of auditing standards.

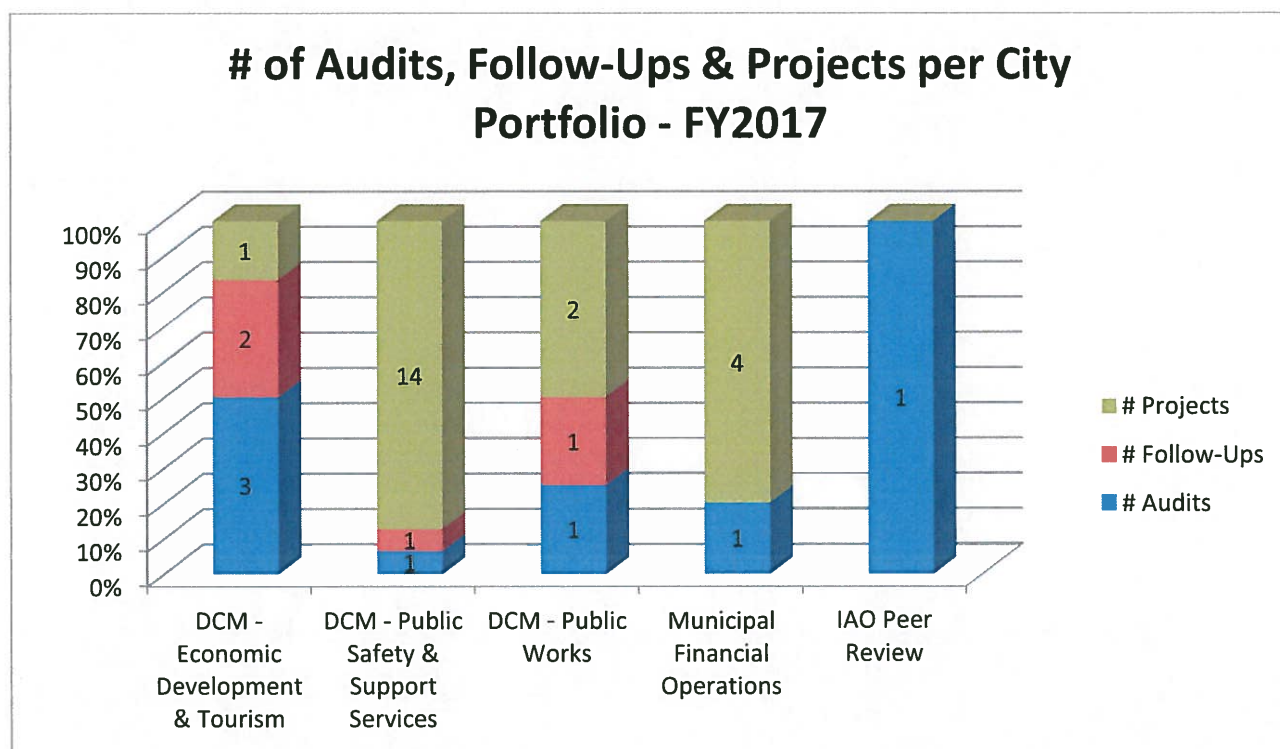
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The chart below *Percent of Time per City Portfolio* shows the percentage of audit-hours incurred in each City portfolio during Fiscal 2016-2017. The chart also includes the percentage of audit-hours incurred in managing the City's Ethicsline program as well as Consulting time in assisting departments with non-audit specific concerns/questions throughout the year.



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The chart below *No. of Audits, Follow-Ups & Projects per City Portfolio* shows the number of audit assignments per City portfolio during Fiscal 2016-2017.



The Internal Audit Office performs Follow-Up Audits on all Audit Reports that contain findings and recommendations that require follow-up. We perform Follow-Up Audits to inform City Management that corrective action has been implemented. The table below *Follow-Up Audit Status* lists the Follow-Up Audits conducted during Fiscal Year 2016-2017 and whether the recommendations have been *Implemented*, are still *In-Progress*, are *Not Applicable* any longer, or *Not Implemented*.

Follow-Up Audit Status						
Follow-Up Audit Name	Follow-Up Report Date	Original Report Date	Recommendations			
			Implemented	In Progress	Not Applicable	Not Implemented
Parking Meter Collections Internal Control Review Follow-Up Audit	11/30/2016	06/04/2015	5	1	-	-
Economic Development - 380 Agreement Monitoring Follow-Up Audit	03/30/2017	11/13/2015	3	3	-	-
Animal Services Follow-Up Audit	05/02/2017	12/22/2015	6	-	-	-
Capital Improvement Program Budget Process Review Follow-Up Audit	04/24/2017	09/23/2014	5	1	-	-
EPPD Municipal Vehicle Storage Facility 2nd Follow-Up Review	06/15/2017	05/30/2014 02/15/2016	1	-	-	-
Recommendation Totals			20	5	-	-

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The Internal Audit Office performs a quality survey after the completion of each Audit or Follow-Up Audit in order to gauge the quality of product that we deliver, to ensure that the audit client was treated fairly, and to determine if staff was professional. The table below *Quality Surveys* lists the surveys sent out to audit clients during Fiscal Year 2016-2017. The table also lists the number of surveys sent out, the number received, and the average rating score of the responses received. Our survey rating scale ranges from 1 (Poor) to 4 (Excellent).

Quality Surveys Audit Name	# of Surveys Sent	# of Responses Received	% Responses Received	* Average Score Received
P-Card Sun Metro	3	2	67%	3.7
Environmental Services Department - Friedman Recycling Program Audit	3	3	100%	3.6
Parking Meter Collections Internal Control Review Follow-Up Audit	5	4	80%	3.4
EPPD - Operation Stonegarden Grant Audit	4	3	75%	3.7
Economic Development – 380 Agreement Monitoring Follow-Up Audit	4	1	25%	4.0
Community and Human Development - Management Assessment	2	1	50%	3.7
Animal Services Follow-Up Audit	4	3	75%	3.9
Capital Improvement Program Budget Process Review Follow-Up Audit	3	3	100%	3.8
Zoo Controlled Substances Internal Control Audit	3	1	33%	3.5
Airport Warehouse Inventory - Internal Controls Audit	4	3	75%	3.7
Totals	35	24	69%	3.7

* Rating	Score
Excellent	4
Good	3
Fair	2
Poor	1

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CONCLUSION

The 4th Quarter of the 2016-2017 Audit Plan was another productive quarter for the Internal Audit Office. During the 4th Quarter a total of 9 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 4th 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 the Mayor and City Council, the Financial Oversight and Audit Committee, the City Manager, the Deputy City Managers, 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 Oversight and Audit Committee
Tommy Gonzalez, City Manager