



2017-2018 Audit Plan

Prepared by the
Internal Audit Office
September 1, 2017

City of El Paso
Internal Audit Office
2017-2018 Annual Audit Plan

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 2017-2018. The 2017-2018 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Office in Fiscal Year 2017-2018.

By periodically reporting the Internal Audit Office's actions to the Financial Oversight and Audit Committee (FOAC) and the City Manager, the Internal Audit Office helps support the City of El Paso's Strategic Plan Goals 6.6 and 6.8;

- Goal 6.6: Ensure continued financial stability and accountability through sound financial management, budgeting and reporting.
- Goal 6.8: Support transparent and inclusive government.

The process of preparing the Audit Plan included identifying those areas that are considered the most important and ensuring that activities with the greatest risk are audited. The Financial Oversight and Audit Committee reviewed and approved the 2017-2018 Audit Plan. Members of the Financial Oversight and Audit Committee provided input, as did the City Manager, the Deputy City Managers, and Managing Director, where appropriate. The Financial Oversight and Audit Committee (FOAC) is comprised of the following members:

- Sam Morgan, Representative District 4 – FOAC Chair
- Cassandra Brown, Representative District 3
- Claudia Ordaz Perez, Representative District 6
- Henry Rivera, Representative District 7

IDENTIFICATION OF THE AUDIT UNIVERSE AND RISK ASSESSMENT

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

- | | |
|--|---|
| 1. Mayor & City Council | 6. DCM – Public Works |
| 2. City Manager | 7. Managing Director – Parks and Recreation/ Streets and Maintenance |
| 3. City Attorney's Office | 8. DCM – Economic Development & Tourism |
| 4. El Paso City Employee's Pension Fund | 9. DCM – Public Safety & Support Services |
| 5. DCM – Financial & Public Health Services | |

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The following describes our planning process used to prepare the 2017-2018 Audit Plan. The 2017-2018 Audit Plan can be found as **Attachment 1**.

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

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

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

SCOPE OF AUDITS

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

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

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

BUDGET AND STAFFING

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

For Fiscal Year 2017-2018, the Internal Audit Office will be staffed with 9 staff members as per the Staffing Table approved by the City Manager, thereby making 18,720 audit hours available for the Fiscal Year. The staff currently consists of the Chief Internal Auditor, an Auditor IV, two Auditor III, three Auditor II, one Auditor I, and a Financial Research Analyst. Staff development continues to be a strategic goal of the Internal Audit Office. Staff members have been encouraged to attend professional training opportunities offered by the Institute of Internal Auditors (IIA), the Association of Local Government Auditors (ALGA), Association of Government Accountants (AGA), Association of Certified Fraud Examiners (ACFE) and the Association of Airport Internal Auditors (AAIA). Because of the philosophy of encouraging professional development, four staff members have attained the professional designation of Certified Internal Auditor (CIA). Seven staff members are Certified Government Auditing Professionals (CGAP). One staff member has obtained the Certified Fraud Examiners (CFE) professional designation. Another staff member is Certified in Risk Management Assurance (CRMA). Three staff members have obtained Master Level degrees.

CALCULATION OF FY 2017-2018 AUDIT HOURS

The calculation of Available Audit Hours is included as **Attachments 3 & 4**. A total of 18,720 hours will be available for the Audit Year. The calculation of Available Audit Hours was divided into five categories. The five categories are:

| | |
|----------------------------|---------------------|
| 1. Audits and Projects | 12,149 Hours |
| 2. General Administration | 3,477 Hours |
| 3. Training and CPE Hours | 540 Hours |
| 4. Holidays | 720 Hours |
| 5. Vacation and Sick Leave | 1,834 Hours |
| Total | 18,720 Hours |

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5 YEAR AUDIT PLAN

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

Respectfully submitted:

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

Approved as submitted:

Tomas Gonzalez Date
City Manager
City of El Paso

Approved as submitted:

City Representative District 4 Date
Chairperson – Financial Oversight and Audit Committee
City of El Paso

**City of El Paso
Internal Audit Office
2017-2018 Audit Plan**

| | Audit Hours | Admin Hours | Training Hours | Holiday/Leave Hours |
|--|----------------|----------------|-------------------|------------------------|
| First Quarter | | | | |
| (CarryFwds) Sun Metro Overtime Audit | 175 | | | |
| (CarryFwds) Comptroller's Ofc - Wells Fargo Access Controls Project | 50 | | | |
| (CarryFwds) City Insurance Program - Dependent Eligibility Audit A2017-09 | 100 | | | |
| (CarryFwds) SAM - City Facilities Maintenance Program Audit | 500 | | | |
| (CarryFwds) DCHC - First Time Homebuyer's Program Audit | 500 | | | |
| Longevity Pay Calculation Project | 500 | | | |
| Economic Development - P-Card Review | 250 | | | |
| Hotel Occupancy Tax Audits | 50 | | | |
| Citywide Department Overtime Review | 50 | | | |
| Fire Medicare Compliance Review | 75 | | | |
| Tax Office Refund Review Project | 100 | | | |
| City Council & City Manager's Office - P-Card & Travel Review | 250 | | | |
| Ethicsline | 75 | | | |
| Contingency Hours | 362 | | | |
| Administrative Duties - Chief Internal Auditor | | 225 | | |
| Administrative Duties - Auditor IV | | 90 | | |
| Administrative Duties - Staff Auditors | | 554 | | |
| Auditor Training | | | 135 | |
| Vacation/Sick Leave/Holiday | | | | 639 |
| Total for Quarter | 3,037 | 869 | 135 | 639 |
| Second Quarter | | | | |
| (CarryFwds) Follow-Up Audit - Airport A/P Review Audit A2014-05 | 250 | | | |
| (CarryFwds) Follow-Up Audit - Information Technology - Telecommunications Billing Audit A2015-02 | 250 | | | |
| (CarryFwds) Follow-Up Audit - Police Department - Property Room Audit A2015-07 | 250 | | | |
| (CarryFwds) El Paso City Employee's Pension Fund Confirmation Project | 400 | | | |
| Follow-Up Audit - Environmental Svcs - Friedman Recycling Program Audit A2016-08 | 250 | | | |
| Longevity Pay Calculation Project | 500 | | | |
| Follow-Up Audit - DoITS - Cybersecurity Management Assessment Audit A2016-03 | 250 | | | |
| 2nd Follow-Up Audit - CIP Budget Process Review Follow-Up A2017-07 | 100 | | | |
| Hotel Occupancy Tax Audits | 50 | | | |
| Citywide Department Overtime Review | 50 | | | |
| Tax Office Refund Review Project | 100 | | | |
| Ethicsline | 75 | | | |
| Contingency Hours | 422 | | | |
| Administrative Duties - Chief Internal Auditor | | 225 | | |
| Administrative Duties - Auditor IV | | 90 | | |
| Administrative Duties - Staff Auditors | | 554 | | |
| Auditor Training | | | 135 | |
| Vacation/Sick Leave/Holiday | | | | 639 |
| Total for Quarter | 2,947 | 869 | 135 | 639 |

**City of El Paso
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| | Audit Hours | Admin Hours | Training Hours | Holiday/Leave Hours |
|--|----------------|----------------|-------------------|------------------------|
| Third Quarter | | | | |
| (CarryFwds) Follow-Up Audit - Building Planning & Inspections Audit A2015-05 | 250 | | | |
| Tax Office - Internal Controls Review | 250 | | | |
| Municipal Court - Customer Payment Plan Review | 500 | | | |
| Longevity Pay Calculation Project | 500 | | | |
| Mountain Star Sports (Chihuahua's) Contract Audit | 300 | | | |
| Follow-Up Audit - Museum of Art - Change in Management Audit A2016-02 | 250 | | | |
| 2nd Follow-Up Audit - Parking Meter Collections Internal Control Review Follow-Up Audit A2016-10 | 100 | | | |
| Hotel Occupancy Tax Audits | 50 | | | |
| Citywide Department Overtime Review | 50 | | | |
| Fire Department Medicare Compliance Review | 75 | | | |
| Tax Office Refund Review Project | 100 | | | |
| P-Card Reviews | 250 | | | |
| Ethicsline | 75 | | | |
| Contingency Hours | 377 | | | |
| Administrative Duties - Chief Internal Auditor | | 225 | | |
| Administrative Duties - Auditor IV | | 90 | | |
| Administrative Duties - Staff Auditors | | 554 | | |
| Auditor Training | | | 135 | |
| Vacation/Sick Leave/Holiday | | | | 639 |
| Total for Quarter | 3,127 | 869 | 135 | 639 |
| | | | | |
| | | | | |
| Fourth Quarter | | | | |
| 2nd Follow-Up Economic Development - 380 Agreement Monitoring Audit | 300 | | | |
| Economic Development - 380 Agreement & Impact Fund Monitoring Program Audit | 500 | | | |
| Sun Metro - Income and Expenditure Audit | 500 | | | |
| Zoo Department - CIP Projects Audit | 500 | | | |
| Follow-Up Audit - EPPD Stonegarden Grant Audit A2017-01 | 250 | | | |
| Hotel Occupancy Tax Audits | 50 | | | |
| Citywide Department Overtime Review | 50 | | | |
| Tax Office Refund Review Project | 100 | | | |
| Ethicsline | 75 | | | |
| Contingency Hours | 712 | | | |
| Administrative Duties - Chief Internal Auditor | | 225 | | |
| Administrative Duties - Auditor IV | | 90 | | |
| Administrative Duties - Staff Auditors | | 554 | | |
| Auditor Training | | | 135 | |
| Vacation/Sick Leave/Holiday | | | | 639 |
| Total for Quarter | 3,037 | 869 | 135 | 639 |
| | | | | |
| Grand Total | 12,148 | 3,476 | 540 | 2,556 |

**City of El Paso
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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 2013 to 1 for 2017 | 5% 1 for 2013 to 5 for 2017 | 100% |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |

| Description | Management Interest | Budget Risk | Strategic Risk | Reputation Risk | Compliance Risk | High Level Decentralization | Legal Claims | Time last Audited | Change in Mgt | Raw Total | Weighted Total |
|---|---------------------|-------------|----------------|-----------------|-----------------|-----------------------------|--------------|-------------------|---------------|-----------|----------------|
| Mayor & City Council | | | | | | | | | | | |
| Council District #1 Office | 1 | 1 | 4 | 5 | 4 | 1 | 1 | 1 | 3 | 21 | 22 |
| Council District #2 Office | 1 | 1 | 4 | 5 | 4 | 1 | 1 | 1 | 5 | 23 | 24 |
| Council District #3 Office | 1 | 1 | 4 | 5 | 4 | 1 | 1 | 1 | 5 | 23 | 24 |
| Council District #4 Office | 1 | 1 | 4 | 5 | 4 | 1 | 1 | 1 | 5 | 23 | 24 |
| Mayor's Office | 1 | 1 | 4 | 5 | 4 | 1 | 1 | 1 | 5 | 23 | 24 |
| Council District #5 Office | 1 | 1 | 4 | 5 | 4 | 1 | 1 | 1 | 1 | 19 | 22 |
| Council District #6 Office | 1 | 1 | 4 | 5 | 4 | 1 | 1 | 1 | 2 | 20 | 22 |
| Council District #7 Office | 1 | 1 | 4 | 5 | 4 | 1 | 1 | 1 | 5 | 23 | 24 |
| Council District #8 Office | 1 | 1 | 4 | 5 | 4 | 1 | 1 | 1 | 5 | 23 | 24 |
| City Attorney Office | | | | | | | | | | | |
| Administration | 4 | 3 | 4 | 4 | 5 | 2 | 5 | 5 | 1 | 33 | 35 |
| Transactional | 2 | 3 | 4 | 4 | 5 | 2 | 5 | 5 | 1 | 31 | 34 |
| Trial | 2 | 3 | 3 | 4 | 5 | 2 | 5 | 5 | 1 | 30 | 33 |
| El Paso City Employees' Pension Fund | | | | | | | | | | | |
| Pension Fund | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 33 | 37 |
| City Manager | | | | | | | | | | | |
| Internal Audit Office | 5 | 3 | 5 | 5 | 5 | 1 | 1 | 1 | 1 | 27 | 29 |
| City Manager's Office | 4 | 3 | 4 | 5 | 5 | 1 | 1 | 1 | 2 | 26 | 31 |
| Assistant to the City Manager | | | | | | | | | | | |
| Public Information/Marketing Mgr | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 5 | 1 | 18 | 19 |
| City Channel 15 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 5 | 1 | 18 | 19 |
| Coordination Title VI | 3 | 3 | 3 | 3 | 5 | 5 | 1 | 5 | 5 | 33 | 19 |

**City of El Paso
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Risk Assessment
Attachment 2**

| | | | | | | | | | | |
|-----------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|--------------------------------|------|
| Weighting | 15% | 15% | 15% | 15% | 10% | 10% | 10% | 5% | 5% | 100% |
| | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5 for 2013 to 1 for 2017 | 5 for 2013 to 1 for 2017 | |

| | 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 - Financial & Public Health Services Portfolio | | | | | | | | | | | |
| Animal Services | 5 | 3 | 4 | 5 | 4 | 4 | 3 | 1 | 5 | 34 | 37 |
| Comptroller's Office | - | - | - | - | - | - | - | - | - | - | - |
| Systems Accounting Mgt | 4 | 5 | 4 | 4 | 5 | 4 | 1 | 5 | 2 | 34 | 36 |
| Hotel Occupancy Tax | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 1 | 2 | 36 | 39 |
| Procurement Card | 5 | 5 | 5 | 5 | 4 | 4 | 1 | 1 | 5 | 35 | 39 |
| Financial/Fiscal Operations | 5 | 5 | 5 | 5 | 4 | 3 | 1 | 1 | 4 | 33 | 35 |
| Grant Accounting | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 1 | 5 | 34 | 36 |
| Financial Reporting | 5 | 3 | 3 | 3 | 4 | 3 | 1 | 1 | 4 | 27 | 28 |
| Payroll | 4 | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 4 | 25 | 27 |
| Treasury Management | 4 | 3 | 3 | 3 | 1 | 3 | 1 | 1 | 4 | 23 | 27 |
| City Cashiers | 3 | 1 | 2 | 3 | 1 | 3 | 1 | 1 | 5 | 20 | 22 |
| Capital Asset Management | 2 | 2 | 2 | 2 | 1 | 3 | 1 | 1 | 5 | 19 | 21 |
| City Auctions | 2 | 1 | 2 | 2 | 1 | 3 | 1 | 1 | 5 | 18 | 21 |
| Health Department | - | - | - | - | - | - | - | - | - | - | - |
| Food Program | 3 | 4 | 3 | 4 | 4 | 2 | 1 | 5 | 1 | 27 | 30 |
| Dental Clinic | 3 | 4 | 3 | 4 | 4 | 2 | 1 | 5 | 1 | 27 | 30 |
| Immunization Clinics | 3 | 4 | 3 | 4 | 4 | 2 | 1 | 5 | 1 | 27 | 30 |
| STD Clinic | 3 | 4 | 3 | 4 | 4 | 2 | 1 | 5 | 1 | 27 | 30 |
| TB Clinic | 3 | 4 | 3 | 4 | 4 | 2 | 1 | 5 | 1 | 27 | 30 |
| 211 Call Center | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 5 | 1 | 21 | 22 |
| Municipal Clerk | - | - | - | - | - | - | - | - | - | - | - |
| Elections | 3 | 3 | 3 | 4 | 5 | 3 | 1 | 5 | 5 | 32 | 34 |
| Municipal Court Admin | 4 | 4 | 4 | 4 | 5 | 3 | 1 | 1 | 5 | 31 | 34 |
| City Clerk Office | 3 | 3 | 3 | 3 | 5 | 3 | 1 | 5 | 5 | 31 | 34 |
| Records & Archival Mgt & Analysis | 2 | 3 | 3 | 3 | 5 | 3 | 1 | 5 | 5 | 30 | 31 |
| Purchasing | 5 | 4 | 5 | 4 | 4 | 3 | 3 | 1 | 1 | 30 | 35 |
| Tax Office | - | - | - | - | - | - | - | - | - | - | - |
| Collections - Refunds | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 1 | 3 | 35 | 37 |
| Administration | 4 | 5 | 3 | 5 | 5 | 3 | 1 | 5 | 3 | 34 | 38 |
| Utility Franchise Oversight | 5 | 5 | 4 | 4 | 5 | 1 | 1 | 5 | 1 | 31 | 33 |

**City of El Paso
Internal Audit Office
2017-2018 Audit Plan
Risk Assessment
Attachment 2**

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| | | | | | | | | | | |
|-----------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|--------------------------------|------|
| Weighting | 15% | 15% | 15% | 15% | 10% | 10% | 10% | 5% | 5% | 100% |
| | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5 for 2013 to 1 for 2017 | 5 for 2013 to 5 for 2017 | |
| | 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 |
|--|---------------------|-------------|----------------|-----------------|-----------------|-----------------------------|--------------|-------------------|---------------|-----------|----------------|
| DCM - Public Works Portfolio | | | | | | | | | | | |
| Capital Improvement Department | | | | | | | | | | | |
| Capital Projects | 5 | 5 | 5 | 5 | 5 | 4 | 1 | 1 | 5 | 36 | 37 |
| Environmental Services | | | | | | | | | | | |
| Recycling Program | 5 | 5 | 5 | 5 | 4 | 3 | 1 | 5 | 1 | 34 | 38 |
| Code Compliance Division | 3 | 3 | 4 | 4 | 5 | 2 | 1 | 5 | 1 | 28 | 30 |
| Landfill Division | 3 | 3 | 4 | 4 | 5 | 2 | 1 | 5 | 1 | 28 | 30 |
| Collections Division | 3 | 4 | 4 | 4 | 4 | 2 | 1 | 3 | 1 | 26 | 28 |
| Administration - Purchasing | 3 | 3 | 3 | 2 | 3 | 2 | 1 | 4 | 1 | 22 | 24 |
| Training & Public Programs Div | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 5 | 1 | 22 | 24 |
| Mass Transit - Sun Metro | | | | | | | | | | | |
| Administration & Development | - | - | - | - | - | - | - | - | - | - | - |
| Accounting & Admin | 5 | 5 | 5 | 5 | 5 | 2 | 1 | 4 | 1 | 33 | 37 |
| Planning/Program Mgt | 4 | 4 | 4 | 4 | 3 | 2 | 1 | 4 | 1 | 27 | 30 |
| Community Relations | 4 | 4 | 4 | 3 | 3 | 2 | 1 | 4 | 1 | 26 | 27 |
| Operations & Maintenance | - | - | - | - | - | - | - | - | - | - | - |
| Transit Operations | 5 | 5 | 4 | 4 | 4 | 2 | 1 | 1 | 1 | 27 | 32 |
| Lift (Paratransit) Services | 4 | 4 | 4 | 4 | 4 | 2 | 1 | 5 | 4 | 32 | 32 |
| Maintenance | 3 | 3 | 2 | 2 | 2 | 2 | 1 | 4 | 1 | 20 | 24 |
| - Liaison to: | | | | | | | | | | | |
| Metropolitan Planning Org. | 4 | 3 | 4 | 3 | 3 | 4 | 1 | 5 | 4 | 31 | 33 |
| PSB Coordination | 3 | 3 | 3 | 3 | 3 | 2 | 1 | 5 | 2 | 25 | 26 |
| Regional Mobility Authority | 4 | 4 | 4 | 5 | 3 | 4 | 2 | 1 | 5 | 32 | 34 |
| - Managing Director - SAM & Parks | | | | | | | | | | | |
| Streets and Maintenance | | | | | | | | | | | |
| Streets | - | - | - | - | - | - | - | - | - | - | - |
| Street Construction | 4 | 4 | 4 | 5 | 4 | 2 | 1 | 1 | 3 | 28 | 32 |
| Pavement Maintenance System | 4 | 4 | 4 | 5 | 4 | 2 | 1 | 1 | 3 | 28 | 32 |
| Street Operations | 4 | 4 | 4 | 5 | 4 | 2 | 1 | 1 | 3 | 28 | 32 |
| Traffic Engineering | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 5 | 3 | 22 | 23 |
| Anti Graffiti Program | 3 | 2 | 1 | 1 | 2 | 2 | 1 | 5 | 3 | 20 | 21 |

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| | | | | | | | | | | |
|-----------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|--------------------------------|------|
| Weighting | 15% | 15% | 15% | 15% | 10% | 10% | 10% | 5% | 5% | 100% |
| | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5 for 2013 to 1 for 2017 | 5 for 2013 to 5 for 2017 | |

| | 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 |
| Description | | | | | | | | | | | |
| Maintenance (Facilities & Fleet) | | | | | | | | | | | |
| Building Maintenance | 5 | 5 | 5 | 5 | 4 | 3 | 1 | 5 | 3 | 36 | 40 |
| Street Light Maintenance | 5 | 4 | 5 | 5 | 4 | 2 | 1 | 5 | 3 | 34 | 35 |
| Fleet Service | 3 | 4 | 3 | 3 | 3 | 2 | 1 | 5 | 3 | 27 | 30 |
| Records Management | 3 | 2 | 2 | 2 | 2 | 1 | 1 | 5 | 3 | 21 | 21 |
| Printing Copy Administration | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 5 | 3 | 17 | 17 |
| Mailroom | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 5 | 3 | 15 | 15 |
| Parks and Recreation/ Parks Maintenance | | | | | | | | | | | |
| Administration | 5 | 4 | 5 | 5 | 4 | 4 | 1 | 5 | 1 | 34 | 35 |
| Recreation | 4 | 3 | 4 | 4 | 2 | 2 | 1 | 5 | 1 | 26 | 30 |
| Sports | 4 | 3 | 3 | 3 | 2 | 2 | 1 | 5 | 1 | 24 | 28 |
| Land Management | 4 | 3 | 2 | 3 | 2 | 2 | 1 | 5 | 1 | 23 | 25 |
| Parks Land Management | 4 | 3 | 2 | 3 | 2 | 2 | 1 | 5 | 1 | 23 | 25 |
| Facilities Maintenance | 4 | 3 | 2 | 3 | 2 | 2 | 1 | 2 | 1 | 20 | 23 |
| DCM - Economic Development & Tourism Portfolio | | | | | | | | | | | |
| Airport | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Income Streams | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 33 | 35 |
| Operations & Security | 5 | 5 | 5 | 5 | 5 | 4 | 1 | 2 | 1 | 33 | 35 |
| Administration | 5 | 5 | 5 | 5 | 5 | 4 | 1 | 2 | 1 | 33 | 37 |
| Foreign Trade Zone No. 68 | 1 | 2 | 3 | 2 | 3 | 2 | 1 | 5 | 1 | 20 | 22 |
| Development | 1 | 2 | 2 | 2 | 3 | 2 | 1 | 5 | 1 | 19 | 21 |
| Community & Human Development | | - | - | - | - | - | - | - | - | - | - |
| Grant Administration | 5 | 5 | 5 | 5 | 5 | 4 | 1 | 1 | 5 | 36 | 40 |
| Neighborhood Redevelopment | 4 | 4 | 4 | 4 | 5 | 3 | 1 | 3 | 5 | 33 | 35 |
| Housing | 3 | 3 | 3 | 3 | 5 | 3 | 1 | 5 | 5 | 31 | 35 |
| Public Services | 2 | 3 | 3 | 3 | 3 | 2 | 1 | 5 | 5 | 27 | 30 |
| Destination El Paso | | | | | | | | | | | |
| Ball Park Baseball | 5 | 5 | 5 | 5 | 4 | 3 | 2 | 1 | 3 | 33 | 37 |
| Plaza Theater | 3 | 3 | 3 | 4 | 2 | 2 | 1 | 5 | 2 | 25 | 27 |
| Civic Center | 3 | 3 | 3 | 4 | 2 | 2 | 1 | 5 | 2 | 25 | 27 |
| Abraham Chavez Theatre | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 5 | 2 | 24 | 26 |
| McKelligon Canyon Theatre | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 5 | 2 | 24 | 26 |
| Economic Development | - | - | - | - | - | - | - | - | - | - | - |
| 380 Agreements | 5 | 5 | 5 | 5 | 5 | 3 | 1 | 2 | 5 | 36 | 40 |
| Economic Development Activities | 4 | 4 | 4 | 4 | 4 | 1 | 1 | 3 | 5 | 30 | 33 |
| Economic Development Admin | 3 | 3 | 3 | 2 | 2 | 1 | 1 | 5 | 5 | 25 | 28 |

**City of El Paso
Internal Audit Office
2017-2018 Audit Plan
Risk Assessment
Attachment 2**

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

5-High 5-High 5-High 5-High 5-High 5-High 5-High 5 for 2013 1 for 2013

to to to to to to to to to

1-Low 1-Low 1-Low 1-Low 1-Low 1-Low 1-Low 1 for 2017 5 for 2017

| | 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 |
| International Bridges | - | - | - | - | - | - | - | - | - | - | - |
| Parking Meters | 5 | 5 | 5 | 5 | 5 | 3 | 1 | 2 | 5 | 36 | 37 |
| Bridge Toll Collections | 4 | 4 | 4 | 4 | 5 | 3 | 1 | 3 | 5 | 33 | 34 |
| Libraries | - | - | - | - | - | - | - | - | - | - | - |
| Branches | 4 | 3 | 4 | 5 | 2 | 1 | 1 | 2 | 5 | 27 | 29 |
| Main | 4 | 3 | 4 | 5 | 2 | 1 | 1 | 2 | 5 | 27 | 29 |
| Administration - Purchasing | 4 | 3 | 4 | 3 | 2 | 1 | 1 | 2 | 5 | 25 | 27 |
| Trans Pecos System | 2 | 3 | 3 | 2 | 2 | 1 | 1 | 5 | 5 | 24 | 26 |
| Technical Services | 2 | 3 | 2 | 2 | 2 | 1 | 1 | 5 | 5 | 23 | 25 |
| Museums & Cultural Affairs | - | - | - | - | - | - | - | - | - | - | - |
| Museum of History | 3 | 3 | 4 | 4 | 3 | 2 | 1 | 5 | 4 | 29 | 30 |
| Museum of Art | 3 | 3 | 4 | 5 | 3 | 2 | 1 | 1 | 4 | 26 | 29 |
| Museum of Archaeology | 3 | 3 | 3 | 3 | 3 | 2 | 1 | 5 | 2 | 25 | 27 |
| Cultural Affairs | 3 | 3 | 4 | 4 | 3 | 2 | 1 | 2 | 2 | 24 | 26 |
| Planning & Inspections | - | - | - | - | - | - | - | - | - | - | - |
| Building Permits & Inspections | 5 | 5 | 5 | 5 | 5 | 3 | 1 | 2 | 3 | 34 | 37 |
| Outside Contracts | 4 | 4 | 3 | 3 | 4 | 2 | 1 | 5 | 3 | 29 | 31 |
| Development Services | - | - | - | - | - | - | - | - | - | - | - |
| Planning | 4 | 4 | 3 | 3 | 4 | 2 | 1 | 2 | 3 | 26 | 29 |
| One Stop Shop | 4 | 4 | 3 | 3 | 4 | 2 | 1 | 2 | 3 | 26 | 29 |
| Development Assistance Ctr | 4 | 4 | 3 | 2 | 3 | 2 | 1 | 2 | 3 | 24 | 26 |
| Zoo | - | - | - | - | - | - | - | - | - | - | - |
| Animal Health | 5 | 5 | 5 | 5 | 5 | 3 | 1 | 5 | 1 | 35 | 37 |
| Animal Collections | 3 | 3 | 3 | 4 | 5 | 1 | 1 | 3 | 1 | 24 | 25 |
| Administration | 3 | 3 | 3 | 3 | 3 | 1 | 1 | 3 | 1 | 21 | 23 |
| Facilities Maintenance | 2 | 2 | 3 | 2 | 2 | 1 | 1 | 3 | 1 | 17 | 19 |

City of El Paso
Internal Audit Office
2017-2018 Audit Plan
Risk Assessment
Attachment 2

6

| | | | | | | | | | | |
|-----------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|--------------------------------|------|
| Weighting | 15% | 15% | 15% | 15% | 10% | 10% | 10% | 5% | 5% | 100% |
| | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5 for 2013 to 1 for 2017 | 5 for 2013 to 5 for 2017 | |

| | 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 - Public Safety & Support Services Portfolio | | | | | | | | | | | |
| Fire Department | - | - | - | - | - | - | - | - | - | - | - |
| Emergency Operations Respon | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 1 | 5 | 38 | 40 |
| Payroll & Overtime | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 5 | 34 | 36 |
| Health & Safety Division | 3 | 3 | 4 | 4 | 5 | 1 | 1 | 5 | 5 | 31 | 33 |
| Fire Medical Research Division | 3 | 3 | 4 | 4 | 5 | 1 | 1 | 5 | 5 | 31 | 33 |
| Aircraft Rescue Division | 3 | 3 | 4 | 4 | 5 | 1 | 1 | 5 | 5 | 31 | 33 |
| Communication Division | 3 | 3 | 4 | 4 | 5 | 1 | 1 | 5 | 5 | 31 | 33 |
| Fire Prevention Division | 3 | 3 | 3 | 3 | 4 | 1 | 1 | 5 | 5 | 28 | 30 |
| Planning & Development Division | 3 | 3 | 3 | 3 | 4 | 1 | 1 | 5 | 5 | 28 | 30 |
| Professional Development Train | 3 | 3 | 3 | 3 | 4 | 1 | 1 | 5 | 5 | 28 | 30 |
| Operations Research Program | 3 | 3 | 2 | 3 | 4 | 1 | 1 | 5 | 5 | 27 | 29 |
| Special Operations Division | 3 | 3 | 2 | 3 | 4 | 1 | 1 | 5 | 5 | 27 | 29 |
| Logistics Division | 3 | 3 | 3 | 3 | 4 | 1 | 1 | 3 | 5 | 26 | 28 |
| Fire Chief Office | 2 | 3 | 2 | 5 | 1 | 1 | 1 | 5 | 5 | 25 | 27 |
| Administrative Division | 2 | 3 | 2 | 3 | 1 | 1 | 1 | 4 | 5 | 22 | 24 |
| 911/311 Communications | 4 | 3 | 4 | 4 | 4 | 1 | 1 | 5 | 5 | 31 | 33 |
| Human Resources & Risk Mgt | - | - | - | - | - | - | - | - | - | - | - |
| Employee Records | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 5 | 1 | 33 | 34 |
| Insurance & Benefits | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 1 | 29 | 33 |
| Recruitment/Hiring/Termination | 3 | 3 | 3 | 4 | 4 | 1 | 3 | 5 | 1 | 27 | 29 |
| Risk Management | 4 | 4 | 4 | 3 | 4 | 1 | 3 | 3 | 5 | 31 | 33 |
| HR Information System | 4 | 3 | 4 | 3 | 3 | 1 | 1 | 5 | 1 | 25 | 27 |
| Payroll Process | 5 | 5 | 4 | 4 | 4 | 1 | 5 | 5 | 1 | 34 | 38 |
| EEOC & FMLA Compliance | 2 | 2 | 2 | 3 | 4 | 1 | 4 | 5 | 1 | 24 | 26 |
| Training | 4 | 3 | 4 | 4 | 3 | 1 | 1 | 3 | 1 | 24 | 26 |
| Civil Service Commission | 2 | 2 | 3 | 2 | 3 | 1 | 1 | 5 | 1 | 20 | 22 |
| Administration | 2 | 2 | 3 | 2 | 2 | 1 | 1 | 3 | 1 | 17 | 19 |
| Information Technology | - | - | - | - | - | - | - | - | - | - | - |
| Wireless Telecom Contract | 5 | 4 | 4 | 4 | 4 | 4 | 1 | 5 | 1 | 32 | 37 |
| Public Safety Technology | 4 | 4 | 4 | 5 | 5 | 4 | 1 | 5 | 1 | 33 | 35 |
| IT Security | 5 | 4 | 5 | 5 | 5 | 5 | 1 | 1 | 4 | 35 | 37 |
| Licensing | 3 | 3 | 3 | 4 | 5 | 3 | 1 | 5 | 1 | 28 | 30 |
| Systems Software | 4 | 4 | 3 | 4 | 4 | 3 | 1 | 3 | 1 | 27 | 29 |
| Administration & Purchasing | 4 | 2 | 4 | 4 | 4 | 3 | 1 | 2 | 1 | 25 | 27 |
| Information Services | 3 | 2 | 3 | 3 | 4 | 3 | 1 | 5 | 1 | 25 | 27 |
| E-Commerce | 1 | 1 | 1 | 2 | 2 | 2 | 1 | 5 | 1 | 16 | 18 |
| Geographic Information Systems | 1 | 1 | 1 | 2 | 2 | 2 | 1 | 5 | 1 | 16 | 18 |

**City of El Paso
Internal Audit Office
2017-2018 Audit Plan
Risk Assessment
Attachment 2**

| | | | | | | | | | |
|-----------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|--------------------------------|------|
| Weighting | 15% | 15% | 15% | 15% | 10% | 10% | 5% | 5% | 100% |
| | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5-High to 1-Low | 5 for 2013 to 1 for 2017 | 5 for 2013 to 5 for 2017 | |

| | 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 |
| Office of Management & Budget | | - | - | - | - | - | - | - | - | - | - |
| Annual Budget Management | 4 | 4 | 4 | 5 | 5 | 4 | 1 | 5 | 2 | 34 | 36 |
| Non-Departmental | 3 | 3 | 3 | 3 | 5 | 1 | 1 | 5 | 2 | 26 | 28 |
| Police Department | - | - | - | - | - | - | - | - | - | - | - |
| Chief of Police Office | 2 | 2 | 2 | 3 | 3 | 1 | 1 | 5 | 1 | 20 | 23 |
| Police HR | 1 | 2 | 2 | 2 | 2 | 1 | 1 | 5 | 3 | 19 | 21 |
| Internal Affairs Division | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 5 | 1 | 18 | 20 |
| Director of Public Affairs | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 5 | 3 | 17 | 19 |
| Administrative Services Bureau | - | - | - | - | - | - | - | - | - | - | - |
| Property & Evidence Program | 5 | 3 | 5 | 5 | 5 | 3 | 4 | 1 | 2 | 33 | 37 |
| Vehicle Storage Facility | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 2 | 30 | 32 |
| Finance Program | - | - | - | - | - | - | - | - | - | - | - |
| Payroll & Overtime | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 33 | 35 |
| Facility Mgmt | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 5 | 2 | 24 | 26 |
| Fleet Management | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 5 | 2 | 24 | 26 |
| Grants | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 4 | 42 | 44 |
| Records | 1 | 2 | 3 | 3 | 4 | 1 | 1 | 5 | 1 | 21 | 23 |
| Uniform Police Services Bureau 1 | - | - | - | - | - | - | - | - | - | - | - |
| Downtown Police Services | 3 | 3 | 4 | 3 | 3 | 2 | 1 | 5 | 1 | 25 | 26 |
| Patrol Program 1 | 3 | 3 | 4 | 3 | 3 | 2 | 1 | 5 | 1 | 25 | 26 |
| Community Services Program | 3 | 3 | 4 | 3 | 3 | 2 | 1 | 5 | 1 | 25 | 26 |
| Traffic/DWI Program | 3 | 3 | 4 | 3 | 3 | 2 | 1 | 5 | 1 | 25 | 26 |
| Uniform Police Services Bureau 2 | - | - | - | - | - | - | - | - | - | - | - |
| Patrol Program 2 | 3 | 3 | 4 | 3 | 3 | 2 | 1 | 5 | 1 | 25 | 26 |
| Training Program | 3 | 3 | 4 | 3 | 3 | 2 | 1 | 5 | 1 | 25 | 26 |
| Specialized Incident Teams | 3 | 3 | 4 | 3 | 3 | 2 | 1 | 5 | 1 | 25 | 26 |
| Investigations Bureau | - | - | - | - | - | - | - | - | - | - | - |
| Investigation Services Program | 3 | 3 | 4 | 4 | 3 | 2 | 1 | 5 | 1 | 26 | 27 |
| El Paso Fusion Center | 3 | 3 | 3 | 2 | 3 | 2 | 1 | 5 | 1 | 23 | 24 |
| Lean Six Sigma/ Strategic Planning/ Organizational Performance | | | | | | | | | | | |
| | 3 | 3 | 3 | 3 | 1 | 1 | 1 | 5 | 3 | 23 | 23 |

**City of El Paso
Internal Audit Office
2017-2018 Audit Plan
Available Audit Hours**

| | Chief Internal Auditor | | Audit Supervisor | | 7 Staff Members ¹ | | Total | |
|-----------------------------|------------------------|---------|------------------|---------|------------------------------|---------|---------------|---------|
| | Hours | Percent | Hours | Percent | Hours | Percent | Hours | Percent |
| Audit and Project Work | 844 | 40.6% | 1,384 | 66.5% | 9,921.4 | 68.1% | 12,149.4 | 64.9% |
| General Administration | 900 | 43.3% | 360 | 17.3% | 2,216.6 | 15.2% | 3,476.6 | 18.6% |
| Training & CPE ² | 60 | 2.9% | 60 | 2.9% | 420 | 2.9% | 540 | 2.9% |
| Holidays | 80 | 3.8% | 80 | 3.8% | 560 | 3.8% | 720 | 3.8% |
| Vacation & Sick Leave | 196 | 9.4% | 196 | 9.4% | 1,442 | 9.9% | 1,834 | 9.8% |
| | <u>2,080</u> | 100.0% | <u>2,080</u> | 100.0% | <u>14,560</u> | 100.0% | <u>18,720</u> | 100.0% |

1-Staff Members are budgeted at 2,080 hours x 7 positions = 14,560

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

| Leave Entitlement per Staff Member w/less than 5 years (2 staff) | | |
|---|-------------|--------------|
| | <u>Days</u> | <u>Hours</u> |
| Vacation | 9.6 | 96 |
| Sick leave | 12 | 120 |
| Holidays | 7 | 70 |
| Totals | <u>28.6</u> | <u>286</u> |

| Leave Entitlement per Staff Member w/more than 5 years (7 staff) | | |
|---|-------------|--------------|
| | <u>Days</u> | <u>Hours</u> |
| Vacation | 13.6 | 136 |
| Sick leave | 12 | 120 |
| Holidays | 7 | 70 |
| Totals | <u>32.6</u> | <u>326</u> |

City of El Paso
Internal Audit Office
2017-2018 Audit Plan
Calculation of Available Audit Hours

| Workdays | | | | | | | | | |
|---------------------------------|---------|---------------------------------|---------|---------------------------------|---------|---------------------------------|---------|------------------------|----------------------|
| 1st Quarter | | 2nd Quarter | | 3rd Quarter | | 4th Quarter | | Total Hrs/ Employee | Employee Birthday |
| September | 15 Days | December | 12 Days | March | 17 Days | June | 16 Days | | |
| October | 18 Days | January | 17 Days | April | 17 Days | July | 17 Days | | |
| November | 17 Days | February | 16 Days | May | 18 Days | August | 18 Days | | |
| Total Qtr. 50 Days | | Total Qtr. 45 Days | | Total Qtr. 52 Days | | Total Qtr. 51 Days | | | 1 Day |
| 52 Workdays x 10 Hrs.= 500 Hrs. | | 48 Workdays x 10 Hrs.= 450 Hrs. | | 53 Workdays x 10 Hrs.= 520 Hrs. | | 53 Workdays x 10 Hrs.= 510 Hrs. | | 1,980 Hrs. | 10 Hrs. |
| | | | | | | | | | 1,970 Hrs. |

| Holidays | | | | | | | | | |
|-----------------------------|----------------|-----------------------------|----------------|-----------------------------|----------------|----------------------------|----------------|------------------------|--|
| 1st Quarter | | 2nd Quarter | | 3rd Quarter | | 4th Quarter | | Holiday Hrs/ Emp | |
| 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 | 1 Days | February | 0 Days | May | 1 Day | August | 0 Days | | |
| Total Qtr. 2 Days | | Total Qtr. 3 Days | | Total Qtr. 1 Day | | Total Qtr. 1 Day | | 10 Days | |
| 2 Holidays x 10Hrs = 20 Hrs | | Xmas Break Leave = 30 Hrs | | 1 Holidays x 10Hrs = 10 Hrs | | 1 Holiday x 10Hrs = 10 Hrs | | 30 Hrs | |
| | | 3 Holidays x 10Hrs = 30 Hrs | | | | | | 70 Hrs | |
| Work + Holiday Hrs | 520 Hrs | Work + Holiday Hrs | 510 Hrs | Work + Holiday Hrs | 530 Hrs | Work + Holiday Hrs | 520 Hrs | TOTAL 2,080 Hrs | |

2,080 Hours available per staff member.

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

| Auditable Areas | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | # |
|--|------------------|------------------|------------------|------------------|------------------|----------|
| Mayor & City Council | P | P | P | P+P | - | 5 |
| City Attorney Office | - | - | - | - | - | - |
| El Paso City Employees' Pension Fund | P | P | - | P | - | 3 |
| City Manager | P | P | - | - | - | 2 |
| Internal Audit Office | P+P+P+P | A | - | P | A | 7 |
| Assistant to the City Manager | - | - | - | - | - | - |
| Public Information/Marketing Mgr. | - | - | - | - | - | - |
| Title VI - Coordination | - | - | - | - | - | - |
| DCM - Financial & Public Health Services | | - | - | - | - | - |
| Animal Services | - | - | - | A+P | F | 3 |
| Comptroller's Office | A+P | P | P+A | A | A | 7 |
| Health | P | - | - | - | - | 1 |
| Municipal/City Clerk | - | - | - | P | P | 2 |
| Purchasing | - | - | A | F | - | 2 |
| Tax Office | P+P+P+P | P+P+P+P | P+P+P+P | P+P+P+P | P+P+P+P | 20 |
| Utility Franchise Oversight | - | - | - | - | - | - |
| DCM - Public Works | | | | | | |
| Capital Improvement Department | - | - | A+P+P | P+P+P+P | F | 8 |
| Environmental Services | F+A | F | - | A+F+P | A | 7 |
| Mass Transit - Sun Metro | A+F | A+F | F | - | - | 5 |
| Liason to: | | | | | | |
| Metropolitan Planning Org. | - | - | - | - | - | - |
| PSB Coordination | - | - | - | - | - | - |
| Regional Mobility Authority | - | - | - | - | P | 1 |
| -Managing Director | | | | | | |
| Streets and Maintenance | - | - | - | - | - | - |
| - Streets | - | P | - | - | P | 2 |
| - Maintenance | A | A | F | A | - | 4 |
| Parks & Recreation/Parks Maintenance | A+F | - | - | - | P | 3 |
| DCM - Economic Development & Tourism | | - | - | - | - | - |
| Airport | A | A+P | A | A | A | 6 |
| Community & Human Development | - | - | A | F | P | 3 |
| Destination El Paso | - | - | - | - | A | 1 |
| Economic Development | - | F+P | - | A | F | 4 |
| International Bridges | - | - | A | - | F | 2 |
| Libraries | F | - | F | - | - | 2 |
| Museum & Cultural Affairs | - | A+P | P+F | A | - | 5 |
| Planning and Inspections | A | F+P+P | P | A | - | 6 |
| Zoo | F | - | - | - | A | 2 |
| DCM - Public Safety & Support Services | | - | - | - | - | - |
| Fire Department | P+P+P+P | A+P+P+P+P | P+P+P+P+A | P+P+P+P+F | P+P+P+P | 23 |
| 911/311 Communications | - | - | - | - | - | - |
| Human Resources & Risk Management | F+P+P | F+P | - | P | P+P | 8 |
| Information Technology | - | A | A | A+F+F+P | P | 7 |
| Office of Management & Budget | - | - | - | - | - | - |
| Police Department | P+P+P+P+P | A | P+P+P+P | A+F+P+P+P+P | A+P+P+P+P+F | 22 |
| Lean Six Sigma/ Strategic Planning/ Organizational Performance | | | - | - | - | |

Note: Reflects organizational chart structure as of 07/31/2017

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Legend:

A = Audit completed that Fiscal Year

F = Follow-Up Audit completed that Fiscal Year

P = Project completed that Fiscal Year

| Number of Audits/Projects Completed by Fiscal Year | | | | |
|---|--------------------|---------------------|---------------------|---------------------|
| 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 |
| Audit - 7 | Audits - 8 | Audits - 8 | Audits - 9 | Audits - 7 |
| Follow-Up 6 | Follow-Up-5 | Follow-Up- 4 | Follow-Up- 7 | Follow-Up- 5 |
| Projects 24 | Projects-19 | Projects- 18 | Projects- 24 | Projects-20 |