



2012-2013 Audit Plan

Prepared by the
Internal Audit Office
September 1, 2012

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 2012-2013. The 2012-2013 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Office in Fiscal Year 2012-2013.

The process of preparing the 2012-2013 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 2012-2013 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:

- Susie Byrd, Representative District 2
- Emma Acosta, Representative District 3
- Eddie Holguin, Jr., Representative District 6
- Steve Ortega, Representative District 7

Input was also provided from Sylvia Borunda Firth, City Attorney; Carmen Arrieta-Candelaria, Chief Financial Officer; Lynly Leeper, Chief Budget Officer, Monica Lombrana, Aviation Director; Ellen Smyth, Environmental Services Director; 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 Portfolio
5. Deputy City Manager – Development & Tourism Portfolio
6. Deputy City Manager – Safety & Community Services Portfolio
7. Deputy City Manager – Transportation & Public Works Portfolio

The following describes our planning process used to prepare the 2012-2013 Audit Plan. The 2012-2013 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 2012-2013 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 2012-2013, the Internal Audit Office will be fully staffed as per the Staffing Table approved by the City Manager, thereby making 14,616 audit hours available for fiscal year 2012-2013. The staff consists of the Chief Internal Auditor, an Audit Supervisor, five Staff Auditors and one Student Intern. Staff development continues to be a strategic goal of the Internal Audit Office. Staff members have been encouraged to attend professional training opportunities offered by the Association of Local Government Auditors (ALGA), Association of Government Accounts (AGA), and the Institute of Internal Auditors (IIA). Because of the philosophy of encouraging professional development, 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.

For fiscal year 2012-2013, the Internship Program will be continued with the hiring of a Graduate Student with a Bachelor Degree in Accounting. The Internship Program has been very successful for the Internal Audit Office. The Interns have filled a void of hiring capable employees with basic audit skills that can assist experienced Staff Auditors in the completion of their assigned audits.

City of El Paso
Internal Audit Office
2012-2013 Annual Audit Plan

CALCULATION OF FY 2012-2013 AUDIT HOURS

The calculation of Available Audit Hours is included as **Attachments 3 & 4**. A total of 12,624 hours will be available for the 2012-2013 Audit Year. The calculation of Available Audit Hours was divided into five categories. The five categories are:

1. Audits and Projects	9,540 Hours
2. General Administration	2,900 Hours
3. Training and CPE Hours	420 Hours
4. Holidays	504 Hours
5. Vacation and Sick Leave	1,252 Hours
Total	14,616 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:



10-15-2012

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

Date

Approved as submitted:



10/24/12

Joyce Wilson
City Manager
City of El Paso

Date

Approved as submitted:



City Representative Susie Byrd
Chairperson – Financial & Audit Oversight Committee
City of El Paso

Date

**City of El Paso
Internal Audit Office
2012-2013 Audit Plan**

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
First Quarter				
Hotel Occupancy Tax Audit - Camino Real Hotel	500			
Airport Revenue Audit - Budget Rent-A-Car	400			
Parks Department - Federal Janitorial Contract Audit	400			
Follow-Up Audit - Weatherization Grant	400			
2nd Follow-Up Audit - Environmental Services Accounts Payable	100			
Tax Office Refund Review Project	75			
P-Card Reviews	250			
Ethicsline	75			
Police and Fire Overtime Monitoring Project	50			
Contingency Hours	79			
Administrative Duties - Chief Internal Auditor		250		
Administrative Duties - Staff Auditors		475		
Auditor Training			105	
Vacation/Sick Leave/Holiday				481
Total for Quarter	2329	725	105	481
Second Quarter				
Airport Revenue Audit - Paradise Shops	500			
Economic Development - Revolving Loan Fund	400			
Information Technology - POD Purchase Contract	400			
Police Department - Overtime Review	200			
Follow-Up Audit - Human Resources Payroll	225			
2nd Follow-Up Audit - Library Purchasing	100			
Tax Office Refund Review Project	75			
Ethicsline	75			
Police and Fire Overtime Monitoring Project	50			
Contingency Hours	248			
Administrative Duties - Chief Internal Auditor		250		
Administrative Duties - Staff Auditors		475		
Auditor Training			105	
Vacation/Sick Leave/Holiday				481
Total for Quarter	2273	725	105	481

**City of El Paso
Internal Audit Office
2012-2013 Audit Plan**

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
Third Quarter				
Environmental Services Purchasing Audit	450			
MCAD - Holocaust Museum Funding	400			
Engineering & Construction Mgt - CIP Budget Transfers	400			
Sun Metro Purchasing Audit	400			
2nd Follow-Up Audit - Sun Metro Drug & Alcohol Testing	100			
Tax Office Refund Review Project	75			
El Paso City Employees Pension Fund Confirmation Project	150			
P-Card Reviews	250			
Ethicsline	75			
Police and Fire Overtime Monitoring Project	50			
Contingency Hours	147			
Administrative Duties - Chief Internal Auditor		250		
Administrative Duties - Staff Auditors		475		
Auditor Training			105	
Vacation/Sick Leave/Holiday				369
Total for Quarter	2497	725	105	369
Fourth Quarter				
Airport Reveue Audit - Lone Star Golf Course	500			
City Development - Subdivision Inspection Audit	400			
Follow-Up Audit - Zoo Cashiering	300			
Follow-Up Audit - Friedman Recycling Contract	250			
Follow-Up Audit - Parks Department Day Cares	250			
Follow-Up Audit - Tax Office ACT System	250			
Tax Office Refund Review Project	75			
Ethicsline	75			
Police and Fire Overtime Monitoring Project	50			
Contingency Hours	291			
Administrative Duties - Chief Internal Auditor		250		
Administrative Duties - Staff Auditors		475		
Auditor Training			105	
Vacation/Sick Leave/Holiday				425
Total for Quarter	2441	725	105	425
Grand Total	9540	2900	420	1756

**City of El Paso
Internal Audit Office
2012-2013 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 2008 to 1 for 2012	5% 1 for 2008 to 5 for 2012	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 #5 Office	1	1	4	5	4	1	1	1	4	22	22
Council District #8 Office	1	1	4	5	4	1	1	1	4	22	22
Council District #4 Office	1	1	4	5	4	1	1	1	2	20	20
Council District #1 Office	1	1	4	5	4	1	1	1	1	19	19
Council District #2 Office	1	1	4	5	4	1	1	1	1	19	19
Council District #3 Office	1	1	4	5	4	1	1	1	1	19	19
Council District #6 Office	1	1	4	5	4	1	1	1	1	19	19
Council District #7 Office	1	1	4	5	4	1	1	1	1	19	19
Mayor's Office	1	1	4	5	4	1	1	1	1	19	19
City Manager											
Human Resources & Risk Mgt											
Payroll Process	4	5	4	5	5	5	1	2	3	34	39
Risk Management	4	5	4	4	5	3	4	2	3	34	35
Insurance & Benefits	4	5	4	4	5	3	4	2	3	34	35
Recruitment/Hiring/Termination	4	3	4	3	5	3	3	5	1	31	33
Civil Service Commission	3	2	3	2	5	3	5	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	2	5	1	26	26
HR Information System	3	2	2	2	5	3	2	5	1	25	25
Employee Records	3	2	2	2	5	1	1	5	1	22	22
Administration	3	2	2	2	4	1	1	5	1	21	21
Internal Audit Office	4	1	3	5	4	1	1	3	1	23	23
City Manager's Office	3	2	4	5	4	1	1	1	1	22	22
Public Information Office	1	1	3	4	2	1	1	5	1	19	19
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
City Attorney Office											
Administration	4	3	4	4	5	2	5	5	5	37	41
Transactional	2	3	4	4	5	2	5	5	5	35	39

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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 2008 to 1 for 2012	5% 1 for 2008 to 5 for 2012	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
Trial	2	3	4	4	5	2	5	5	5	35	39
Chief Financial Officer Portfolio											
Financial Services											
Purchasing	5	5	5	5	5	5	1	4	3	38	41
Hotel Occupancy Tax	5	5	4	5	5	5	4	1	1	35	39
Procurement Card	5	5	5	5	5	5	1	1	1	33	36
City Cashiers	4	4	4	4	4	1	1	2	4	28	31
Grant Accounting	4	4	4	3	5	3	1	1	1	26	29
Capital Asset Management	4	3	4	3	5	3	1	1	1	25	28
Financial Reporting	4	3	3	3	5	3	1	1	1	24	26
Payroll	4	3	3	3	5	3	1	1	1	24	26
City Auctions	3	3	3	3	4	1	1	4	1	23	25
Financial/Fiscal Operations	3	3	3	3	5	3	1	1	1	23	25
Treasury Management	3	3	3	3	5	3	1	1	1	23	25
Systems Accounting Mgt	3	3	3	2	3	3	1	1	1	20	22
Office of Management & Budget											
Annual Budget Management	4	5	5	5	5	3	1	3	3	34	38
Non-Departmental	3	5	4	4	5	1	2	2	3	29	33
Tax Office											
Collections	5	5	5	5	5	3	5	1	5	39	41
Administration	5	5	5	5	5	3	1	1	5	35	39
Information Technology											
IT Security	5	5	5	5	5	5	1	5	3	39	44
Public Safety Technology	5	5	5	5	5	3	1	5	3	37	42
Administration & Purchasing	5	5	5	5	5	4	1	1	3	34	39
Systems Software	3	5	4	4	4	4	1	5	3	33	37
Licensing	3	5	3	3	4	5	1	5	3	32	36
Information Services	5	4	4	4	4	3	1	3	3	31	35
E-Commerce	3	3	2	3	3	3	1	5	3	26	30
Geographic Information Systems	3	3	2	3	3	3	1	5	3	26	30
Utility Franchise Oversight	4	5	4	4	4	1	3	5	1	31	35

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	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 for Development & Tourism Portfolio											
Aviation Department											
Revenue Income Streams	5	5	5	5	5	5	1	1	2	34	39
Operations & Security	4	5	5	4	5	5	1	5	2	36	37
Foreign Trade Zone No. 68	1	3	3	3	4	3	1	5	2	25	25
Development	1	3	3	3	3	2	1	5	2	23	23
Administration	1	3	3	3	3	2	1	5	2	23	23
City Development											
Economic Development Admin	5	4	5	5	4	3	1	2	5	34	39
Outside Contracts	3	3	4	3	4	3	1	2	5	28	29
Development Services											
Planning	5	4	5	5	5	3	1	2	5	35	40
Business Customer Service Ctr	3	4	4	3	3	2	1	2	5	27	27
Community & Human Development											
Grant Administration	5	5	5	5	5	4	3	2	1	35	40
Neighborhood Redevelopment	4	3	4	4	5	3	1	5	1	30	34
Housing	4	3	4	3	5	3	1	5	1	29	33
Public Services	4	3	4	3	5	3	1	5	1	29	30
Convention & Performing Arts Center											
Plaza Theater	3	3	3	4	3	1	1	5	1	24	25
Civic Center	3	3	3	4	3	1	1	5	1	24	25
Abraham Chavez Theatre	3	3	3	3	3	1	1	5	1	23	25
McKelligon Canyon Theatre	3	3	3	3	3	1	1	5	1	23	24
Museums & Cultural Affairs											
Cultural Affairs	5	5	4	5	4	3	1	5	2	34	39
Museum of History	4	3	4	4	3	2	1	5	2	28	29
Museum of Art	4	4	4	4	3	2	2	2	2	27	24
Museum of Archaeology	4	3	3	3	3	2	1	5	2	26	23
Zoo											
Administration	5	4	5	5	4	2	1	2	1	29	35
Facilities Maintenance	3	3	4	4	3	1	1	2	1	22	24

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	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
Animal Collections	3	2	4	4	4	1	1	2	1	22	23
Animal Health	3	2	3	4	4	1	1	2	1	21	22
DCM for Safety and Community Services Portfolio											
Environmental Services											
Administration - Purchasing	5	5	5	4	5	3	3	3	1	34	40
Recycling Program	5	5	5	5	5	4	1	2	1	33	39
Solid Waste Division	3	5	5	5	5	3	1	3	1	31	33
Animal Services	3	3	3	3	5	3	1	5	4	30	33
Code Compliance Management	4	3	3	3	5	3	1	5	1	28	29
Vector Control	3	3	3	3	4	3	1	5	1	26	26
Engineering Division	3	3	3	3	3	3	1	5	1	25	25
Fire Department											
Fire Chief Office	3	3	4	4	3	3	1	5	2	28	28
Operations											
Fire Medical Services	5	5	5	5	4	3	4	3	2	36	40
Operations, A-B-C Shifts	4	5	5	5	4	3	1	5	2	34	38
Safety Division	4	4	3	3	3	3	1	5	2	28	30
Special Operations Division	3	3	3	3	3	3	1	5	2	26	28
Training Division	3	3	3	2	2	3	1	5	2	24	25
Planning/Technical Services											
Planning	3	3	2	2	3	1	1	5	2	22	22
Fire Prevention Division	3	3	2	2	3	1	1	5	2	22	22
Records Management	3	3	2	2	3	1	1	5	2	22	22
Strategic Planning Division	3	3	2	2	3	1	1	5	2	22	22
Administrative Services											
Budget and Finance	4	4	3	3	3	1	1	1	2	22	27
Logistics	3	3	2	2	3	1	1	5	2	22	22
Professional Standards	3	3	2	2	3	1	1	5	2	22	22
Aviation Division	3	3	2	2	3	1	1	5	2	22	22
Emergency Management Division	4	4	4	2	3	1	1	1	2	22	22

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	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
Human Resources Division	3	3	2	2	3	1	1	5	2	22	22
Payroll Section	5	5	5	4	4	1	1	5	2	32	38
Employee Assistance Program	5	4	3	4	4	1	1	5	2	29	34
Police Department											
Training & Special Operation Bur											
Police HR	4	3	3	3	4	2	1	5	2	27	28
Training	3	4	3	3	4	2	1	5	2	27	28
Support Services Bureau											
Special Services Division	3	3	2	2	2	2	1	5	2	22	22
Auxiliary Support Division	3	3	2	2	2	2	1	5	2	22	22
911 Communications	3	3	3	3	3	3	1	5	2	26	30
Chief of Police Office	3	3	3	3	3	2	1	5	2	25	25
Internal Affairs Division	3	2	2	3	2	1	1	5	2	21	21
Director of Public Affairs	2	2	2	2	2	1	1	5	2	19	19
Administrative Services Bureau											
Vehicle Storage Facility	5	5	4	4	4	3	1	5	2	33	39
Financial Services											
Payroll & Overtime	5	5	5	5	5	4	1	2	2	34	39
Budget	5	4	4	4	3	1	1	5	2	29	34
Asset Forfeiture	3	3	3	2	3	1	1	5	2	23	23
Supply	3	3	3	2	1	1	1	5	2	21	21
Fleet Management	4	4	4	3	3	1	1	5	2	27	28
Grants	5	5	4	4	4	3	4	2	2	33	38
Records	2	2	2	3	3	1	1	5	2	21	21
Regional Operations											
Regional Command Centers	4	4	5	5	4	3	1	5	2	33	38
Major Crimes Bureau											
Directed Investigations	3	3	3	4	3	2	1	5	2	26	26
Criminal Investigation Division	3	3	3	4	3	2	1	5	2	26	26
Special Investigation Group	3	3	3	3	3	2	1	5	2	25	25
Public Health Department											
Immunization Clinics	4	4	3	4	5	4	1	3	2	30	35

**City of El Paso
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Attachment 2**

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**City of El Paso
Internal Audit Office
2012-2013 Audit Plan
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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 2008 to 1 for 2012	5% 1 for 2008 to 5 for 2012	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
Fleet Service	4	5	4	3	4	4	2	2	2	30	34
Building Maintenance	4	4	4	4	4	4	1	2	2	29	33
Quick Copy Administration	1	1	1	1	1	1	1	5	2	14	14
Records Management	1	1	1	1	1	1	1	5	2	14	14
Mailroom	1	1	1	1	1	1	1	5	2	14	14
Engineering & Construction Management											
Building Permits & Inspections	5	5	4	4	4	2	1	2	4	31	35
Capital Projects	4	5	4	4	4	2	1	3	2	29	32
Mass Transit - Sun Metro											
Administration & Development											
Accounting & Admin	5	5	5	5	5	3	1	1	3	33	39
Planning/Program Mgt	3	4	4	3	4	2	1	5	3	29	30
Community Relations	3	4	4	3	2	2	1	5	3	27	27
Operations & Maintenance											
Transit Operations	5	5	5	5	5	3	1	3	3	35	40
Lift (Paratransit) Services	4	4	4	4	5	3	1	3	3	31	35
Maintenance	3	4	4	3	5	3	1	3	3	29	35

**City of El Paso
Internal Audit Office
2012-2013 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	760	36.4%	1160	55.6%	7620	73.0%	9540	65.3%
General Administration	1000	47.9%	600	28.7%	1300	12.5%	2900	19.8%
Training & CPE ²	60	2.9%	60	2.9%	300	2.9%	420	2.9%
Holidays	72	3.4%	72	3.4%	360	3.4%	504	3.4%
Vacation & Sick Leave	196	9.4%	196	9.4%	860	8.2%	1252	8.6%
	<u>2088</u>	<u>100.0%</u>	<u>2088</u>	<u>100.0%</u>	<u>10440</u>	<u>100.0%</u>	<u>14616</u>	<u>100.0%</u>

1-Staff Auditors are budgeted at 2088 hours x 5.0 positions = 10,440

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

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

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

City of El Paso
Internal Audit Office
2012-2013 Audit Plan
Calculation of Available Audit Hours

Workdays									
1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Hrs/ Employee	
September	19 Days	December	20 Days	March	21 Days	June	20 Days		
October	23 Days	January	21 Days	April	22 Days	July	22 Days		
November	20 Days	February	20 Days	May	22 Days	August	22 Days		
Total Qtr. 62 Days		Total Qtr. 61 Days		Total Qtr. 65 Days		Total Qtr. 64 Days			
62 Workdays x 8 Hrs.= 496 Hrs.		61 Workdays x 8 Hrs.= 488 Hrs.		65 Workdays x 8 Hrs.= 520 Hrs.		64 Workdays x 8 Hrs.= 512 Hrs.		2,016	

Holidays									
1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Employee Birthday	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	1 Day	72

2088 Hours available per staff member.

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

Auditable Areas	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	#
Mayor & City Council		P	P	P	P	4
City Manager	P	P	P	P	P	5
Communications & Public Affairs						0
Human Resources & Risk Management		P	P	A		3
Internal Audit Office			A			1
Non-Departmental	P	P		P	P	4
City Attorney Office			P			1
Chief Financial Officer Portfolio						
Financial Services	P	F+A	F	F+P	A	7
Information Technology	F		P+P+P		A	5
Office of Management & Budget			A		F	2
Tax Office			P	P+P	P+P+A+P+P+P	9
Utility Franchise Oversight						
Deputy City Manager Development & Tourism Portfolio						
Aviation		A+A	A	A	A+A	5
City Development		A+A+F				3
Community & Human Development	A			A		2
Convention & Performing Arts Center			P			1
Museum & Cultural Affairs	F	A+F	F	P		5
Zoo				A		1
Deputy City Manager Safety & Community Services Portfolio						
Environmental Services	F	F+P	A	P	F	6
Fire Department	A + P	P+P	A+F	P+P	P+P+P+P+P+P	14
Library				A+P	P+P+F	5
Municipal Court	P			P		2
Parks & Recreation Department	A + F	F+F+F+P+P+P	F+P+P	F+A	P+P	15
Police Department	P + P	A+P	F	F+P+P	P (7 times)	15
Public Health		P+P	P+A	F+P	P+P+P	9
Deputy City Manager for Transportation & Public Works Portfolio						
Department of Transportation		F				1
International Bridges	F		P		P+A	4
General Services		A+P		F	P	4
Engineering & Construction Services	A	F			A	3
Mass Transit - Sun Metro	P	F+A		A	F+P	6
						142

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				
2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
Audits - 4	Audits - 9	Audits - 6	Audits - 7	Audits - 7
Follow-Up 5	Follow-Up 10	Follow-Up 5	Follow-Up 5	Follow-Up 4
Projects - 8	Projects - 14	Projects - 13	Projects - 15	Projects - 30