2014-2015
Audit Plan

Prepared by the
Internal Audit Office
September 2, 2014

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 2014-2015. The 2014-2015 Audit Plan is a description of the internal audit activities that will be performed by the Internal Audit Office in Fiscal Year 2014-2015.

The process of preparing the 2014-2015 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 2014-2015 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:

- Larry E. Romero, Representative District 2
- Emma Acosta, Representative District 3
- Carl Robinson, Representative District 4
- Cortney Niland, Representative District 8

Input was also provided from Mark Sutter, Interim Chief Financial Officer; Paul Stresow, International Bridges Director, Monica Lombrana, Aviation Director; Veronica Soto, Community Development Director; Bruce Collins, Purchasing Manager; Robert Ash, Pension Administrator; and Raul Escobedo, Assistant Director Sun Metro.

IDENTIFICATION OF THE AUDIT UNIVERSE AND RISK ASSESSMENT

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

1. Mayor & City Council
2. City Manager
3. City Attorney's Office
4. Chief Financial Officer's Portfolio
5. Deputy City Manager – Community Development & Tourism Portfolio
6. Deputy City Manager – Health & Safety Portfolio
7. Deputy City Manager – Transportation & Public Works Portfolio

The following describes our planning process used to prepare the 2014-2015 Audit Plan. The 2014-2015 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 2014-2015 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 2014-2015, the Internal Audit Office will be fully staffed as per the Staffing Table approved by the City Manager, thereby making 16,704 audit hours available for Fiscal Year 2014-2015. The staff consists of the Chief Internal Auditor, an Audit Supervisor, five Staff Auditors and one Administrative Assistant. Staff development continues to be a strategic goal of the Internal Audit Office. Staff members have been encouraged to attend professional training opportunities offered by the Association of Local Government Auditors (ALGA), Association of Government Accountants (AGA), and the Institute of Internal Auditors (IIA). Because of the philosophy of encouraging professional development, three staff members have attained the professional designation of Certified Internal Auditor. Four staff members are Certified Government Auditing Professionals. 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.

CALCULATION OF FY 2013-2014 AUDIT HOURS

The calculation of Available Audit Hours is included as **Attachments 3 & 4**. A total of 16,704 hours will be available for the 2014-2015 Audit Year. The calculation of Available Audit Hours was divided into five categories. The five categories are:

1. Audits and Projects	10,970 Hours
2. General Administration	3,160 Hours
3. Training and CPE Hours	480 Hours
4. Holidays	576 Hours
5. Vacation and Sick Leave	1,518 Hours
Total	**16,704 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:

Edmundo S. Calderon 9-2-2014

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

Approved as submitted:

10/28/14

Tomas Gonzalez Date
City Manager
City of El Paso

Approved as submitted:

Larry Romero 10/28/14

City Representative Larry Romero Date
Chairperson – Financial & Audit Oversight Committee
City of El Paso

City of El Paso
Internal Audit Office
2014-2015 Audit Plan

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
First Quarter				
Purchasing Department Audit	300			
Community Development - Neighborhood Stabilizaton Program	300			
Airport Audit - Accounts Payable Audit	300			
Informational Technology - Telecommunication Billing Audit	500			
Follow-Up Audit - Federal Janitorial Contract	250			
Police & Fire Overtime Review	75			
Fire Medicare Compliance Review	75			
Tax Office Refund Review Project	75			
P-Card Reviews	250			
Ethicsline	75			
Contingency Hours	478.5			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		565		
Auditor Training			120	
Vacation/Sick Leave/Holiday				571.5
Total for Quarter	**2678.5**	**790**	**120**	**571.5**
Second Quarter				
Economic Development - 380 Agreement Monitoring Audit	500			
City Development - Subdivision Inspections Audit	500			
Police Department - Property Room Audit	500			
Follow-Up Audit - Garbage Truck Maintenance	250			
Follow-Up Audit - Life Operations Data	250			
Police & Fire Overtime Review	75			
Tax Office Refund Review Project	75			
Ethicsline	75			
Contingency Hours	453.5			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		565		
Auditor Training			120	
Vacation/Sick Leave/Holiday				571.5
Total for Quarter	**2678.5**	**790**	**120**	**571.5**

Attachment 1

City of El Paso
Internal Audit Office
2014-2015 Audit Plan

	Audit Hours	Admin Hours	Training Hours	Holiday/Leave Hours
Third Quarter				
Street Light Maintenance	500			
Airport Revenue Audit	500			
Informational Technology - Cybe Security Assessment Review	300			
Follow-Up Audit - Environmental Services Puchasing Audit	250			
Follow-Up Audit - IT Purchasing	250			
Police & Fire Overtime Review	75			
Fire Department Medicare Compliance Review	75			
Tax Office Refund Review Project	75			
El Paso City Employees Pension Fund Confirmation Project	200			
P-Card Reviews	250			
Ethicsline	75			
Contingency Hours	256.5			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		565		
Auditor Training			120	
Vacation/Sick Leave/Holiday				443.5
Total for Quarter	**2806.5**	**790**	**120**	**443.5**
Fourth Quarter				
Community Development - CDBG Account Balances	500			
Hotel Occupancy Audit	500			
Sun Metro Operations Audit	500			
Parking Meter Collections Internal Control Review	300			
Follow-Up Audit - Fire Department Auto Parts Purchases	250			
Follow-Up Audit - Kids Excel El Paso Contract	250			
Police & Fire Overtime Review	75			
Tax Office Refund Review Project	75			
Ethicsline	75			
Contingency Hours	281.5			
Administrative Duties - Chief Internal Auditor		225		
Administrative Duties - Audit Supervisor & Staff Auditors		565		
Auditor Training			120	
Vacation/Sick Leave/Holiday				507.5
Total for Quarter	**2806.5**	**790**	**120**	**507.5**
Grand Total	**10970**	**3160**	**480**	**2094**

Attachment 1

City of El Paso
Internal Audit Office
2014-2015 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 2010 to 1 for 2014	5% 1 for 2010 to 5 for 2014		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 #6 Office	1	1	4	5	4	1	1	1	5	23	24
Council District #2 Office	1	1	4	5	4	1	1	1	4	22	24
Council District #7 Office	1	1	4	5	4	1	1	1	4	22	24
Mayor's Office	1	1	4	5	4	1	1	1	4	22	22
Council District #5 Office	1	1	4	5	4	1	1	1	2	20	22
Council District #8 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	20
Council District #3 Office	1	1	4	5	4	1	1	1	1	19	20
Council District #4 Office	1	1	4	5	4	1	1	1	1	19	20
City Manager											
Human Resources & Risk Mgt											
Recruitment/Hiring/Termination	4	3	4	4	5	3	3	5	1	32	37
Insurance & Benefits	4	5	4	4	5	3	4	1	1	31	34
Risk Management	4	5	4	4	5	3	4	1	1	31	34
Payroll Process	4	5	4	5	5	5	1	1	1	31	34
Civil Service Commission	3	2	3	3	5	3	4	5	1	29	32
EEOC & FMLA Compliance	3	2	2	2	5	3	5	5	1	28	32
Training	4	2	2	2	5	3	3	1	1	23	27
HR Information System	3	2	2	2	5	2	1	5	1	23	27
Employee Records	3	2	2	2	5	1	1	5	1	22	25
Administration	3	2	2	2	4	1	1	1	1	17	20
Internal Audit Office	3	2	4	4	5	1	1	1	1	22	24
City Manager's Office	3	2	5	5	5	1	2	1	5	29	34
Public Information Office	3	1	4	4	2	1	1	5	1	22	23
City Channel 15	3	1	3	3	2	1	1	5	1	20	20
Switchboard	1	1	1	1	1	1	1	5	1	13	13
El Paso City Employees' Pension Fund	5	5	5	5	5	1	3	1	1	31	36

City of El Paso
Internal Audit Office
2014-2015 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 2010 to 1 for 2014	5% 1 for 2010 to 5 for 2014		100%
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**		
Description	**Management Interest**	**Budget Risk**	**Strategic Risk**	**Reputation Risk**	**Compliance Risk**	**High Level Decentralization**	**Legal Claims**	**Time last Audited**	**Change in Mgt**	**Raw Total**	**Weighted Total**
City Attorney Office											
Administration	4	3	4	4	5	2	5	5	4	36	37
Transactional	2	3	4	4	5	2	5	5	4	34	35
Trial	2	3	2	4	5	2	5	5	4	32	33
Chief Financial Officer's Portfolio											
City Comptroller											
Hotel Occupancy Tax	5	4	5	5	5	5	3	1	5	38	40
Procurement Card	5	4	4	5	5	5	1	1	5	35	39
Systems Accounting Mgt	5	4	4	5	3	2	4	1	5	33	37
Grant Accounting	4	4	4	4	5	2	1	1	5	30	33
Payroll	3	4	4	4	4	3	1	1	5	29	32
Financial Reporting	4	4	4	4	4	2	1	1	5	29	32
City Cashiers	4	3	3	3	3	5	1	1	5	28	31
Treasury Management	4	4	4	4	3	1	1	1	5	27	30
City Auctions	3	3	2	2	2	2	1	5	5	25	27
Capital Asset Management	3	3	3	3	3	1	1	1	5	23	24
Financial/Fiscal Operations	3	2	2	2	2	2	1	1	5	20	21
Purchasing	5	4	5	5	5	5	1	5	1	36	39
Office of Management & Budget											
Annual Budget Management	4	4	4	5	5	4	4	3	1	34	35
Non-Departmental	3	4	4	4	5	1	2	3	1	27	28
Tax Office											
Collections	4	5	5	5	5	2	4	1	3	34	38
Administration	4	5	5	4	5	3	3	2	3	34	36
Information Technology											
IT Security	5	5	5	5	5	5	1	5	4	40	45
Wireless Telecom Contract	5	5	5	5	5	3	1	5	4	38	40
Public Safety Technology	3	5	4	5	5	3	1	5	4	35	36
Administration & Purchasing	5	5	5	5	5	3	1	1	4	34	36
Systems Software	4	4	4	4	4	4	1	5	4	34	36
Licensing	3	4	4	3	4	4	1	5	4	32	34

City of El Paso
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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 2010 to 1 for 2014	5% 1 for 2010 to 5 for 2014		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**
Information Services	3	3	3	3	4	3	1	4	4	28	30
E-Commerce	3	3	3	3	3	3	1	5	4	28	30
Geographic Information Systems	3	3	3	2	3	3	1	5	4	27	29
Utility Franchise Oversight	2	4	4	3	5	3	4	5	5	35	38
DCM for Community Development & Tourism Portfolio											
Aviation Department											
Revenue Income Streams	5	5	5	5	5	5	1	1	1	33	38
Administration	5	4	4	5	4	3	1	1	1	28	33
Operations & Security	4	4	4	5	4	3	1	5	1	31	32
Foreign Trade Zone No. 68	1	3	3	2	3	2	1	5	1	21	22
Development	1	3	2	2	3	2	1	5	1	20	21
City Development											
Building Permits & Inspections	5	5	5	5	4	2	1	1	3	31	36
Outside Contracts	5	3	4	3	4	2	1	1	3	26	31
Development Services											
Planning	4	4	5	5	5	3	1	5	3	35	36
One Stop Shop	4	4	5	5	4	3	1	5	3	34	35
Development Assistance Ctr	2	3	3	4	3	3	1	5	3	27	30
Community & Human Development											
Grant Administration	5	4	5	5	5	5	1	4	5	39	41
Neighborhood Redevelopment	5	5	5	5	5	3	1	1	5	35	37
Housing	4	3	3	3	4	3	1	5	5	31	32
Public Services	4	3	3	3	3	3	1	5	5	30	30
Distination El Paso											
Ball Park Baseball	5	4	4	4	3	3	4	5	5	37	39
Plaza Theater	3	3	3	4	3	1	1	5	5	28	30
Civic Center	3	3	3	3	3	1	1	5	5	27	29
Abraham Chavez Theatre	3	3	3	3	3	1	1	5	5	27	29
McKelligon Canyon Theatre	3	3	3	3	3	1	1	5	5	27	29
Economic Development											
380 Agreements	5	4	5	5	5	1	1	5	5	36	40

City of El Paso
Internal Audit Office
2014-2015 Audit Plan
Risk Assessment
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	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 2010 to 1 for 2014	5% 1 for 2010 to 5 for 2014		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**
Economic Development Admin		4	4	3	3	3	1	1	5	5	29	33
Economic Development Activities		4	4	4	4	4	1	1	1	5	28	29
Museums & Cultural Affairs												
Cultural Affairs		3	4	4	4	4	3	1	5	5	33	38
Museum of History		3	3	3	3	3	3	1	5	5	29	32
Museum of Archaeology		3	3	3	3	3	3	1	5	5	29	32
Museum of Art		3	3	3	3	3	3	1	2	5	26	29
Library												
Administration - Purchasing		4	4	4	5	3	2	1	4	2	29	33
Branches		4	4	4	5	3	2	1	4	2	29	33
Main		4	4	4	5	3	2	1	4	2	29	33
Trans Pecos System		2	3	3	3	2	2	1	5	2	23	26
Technical Services		2	3	2	2	2	2	1	5	2	21	24
Parks and Recreation												
Facilities Maintenance		5	4	5	5	2	4	2	2	4	33	36
Recreation		4	3	5	5	2	2	1	5	4	31	34
Sports		4	3	5	5	2	2	1	5	4	31	34
Land Management		5	3	4	3	2	2	1	5	4	29	32
Administration		3	4	3	3	2	2	1	3	4	25	28
Zoo												
Administration		4	4	4	4	4	2	1	3	1	27	30
Facilities Maintenance		3	3	3	4	3	2	1	3	1	23	26
Animal Collections		3	2	3	4	4	2	1	3	1	23	26
Animal Health		3	2	3	4	4	2	1	3	1	23	26
DCM for Health & Safety Portfolio												
Environmental Services												
Collections Division		5	5	5	5	5	4	1	3	1	34	38
Code Compliance Division		4	4	4	4	4	3	1	5	1	30	34
Animal Services Division		3	3	4	4	4	3	1	5	2	29	33
Landfill Division		3	4	3	4	5	3	1	5	1	29	33
Clean El Paso Division		3	3	3	4	3	3	1	5	1	26	29

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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**
Training & Public Programs Div	3	3	3	3	3	2	1	5	1	24	27
Administration - Purchasing	4	4	3	3	3	3	1	1	1	23	24
Fire Department											
Fire Chief Office	4	3	4	4	3	2	1	5	4	30	33
Operations											
Fire Medical Services	5	5	5	5	4	2	1	4	4	35	38
Operations, A-B-C Shifts	4	5	5	5	4	2	1	5	4	35	38
Safety Division	4	4	3	3	3	2	1	5	4	29	30
Special Operations Division	3	3	3	3	3	2	1	5	4	27	28
Training Division	3	3	3	2	2	2	1	5	4	25	25
Planning/Technical Services											
Planning	3	3	2	2	3	1	1	5	4	24	25
Fire Prevention Division	3	3	2	2	3	1	1	5	4	24	25
Records Management	3	3	2	2	3	1	1	5	4	24	25
Strategic Planning Division	3	3	2	2	3	1	1	5	4	24	25
Administrative Services											
Budget and Finance	5	5	5	5	4	3	1	2	4	34	38
Logistics	3	3	2	2	2	1	1	5	4	23	24
Professional Standards	3	3	2	2	2	1	1	5	4	23	24
Aviation Division	3	3	2	2	2	1	1	5	4	23	24
Emergency Management Division	4	3	4	2	2	1	1	2	4	23	23
Human Resources Division	3	3	2	2	2	1	1	5	4	23	23
Payroll Section	5	5	4	4	5	2	1	4	4	34	39
Employee Assistance Program	3	4	4	4	4	1	1	5	4	30	30
Police Department											
Training & Special Operation Bur											
Police HR	4	3	3	3	4	2	1	5	1	26	28
Training	3	4	3	3	4	2	1	5	1	26	28
Support Services Bureau									1		
Special Services Division	3	3	2	2	2	2	1	5	1	21	25
Auxiliary Support Division	3	3	2	2	2	2	1	5	1	21	25
Chief of Police Office	3	3	3	3	3	2	1	5	1	24	26

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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**
Internal Affairs Division	3	2	2	3	2	2	1	5	1	21	24
Director of Public Affairs	2	2	2	2	2	2	1	5	1	19	19
Administrative Services Bureau											
Property & Evidence Program	5	3	5	5	5	1	4	5	1	34	39
Vehicle Storage Facility	5	5	5	5	5	1	4	1	1	32	37
Financial Services											
Payroll & Overtime	5	5	4	4	5	2	1	4	5	35	40
Budget	5	4	4	4	3	2	1	5	5	33	35
Asset Fortfeiture	3	3	3	3	3	2	1	5	5	28	30
Supply	3	3	3	3	1	2	1	5	5	26	28
Fleet Management	5	3	3	5	2	2	1	5	1	27	28
Grants	4	5	5	5	5	2	3	2	5	36	37
Records	2	3	3	3	2	2	1	5	1	22	22
Regional Operations											
Regional Command Centers	4	4	5	5	4	2	1	5	1	31	35
Major Crimes Bureau											
Directed Investigations	3	3	3	3	3	2	1	5	1	24	24
Criminal Investigation Division	3	3	3	3	3	2	1	5	1	24	24
Special Investigation Group	3	3	3	3	3	2	1	5	1	24	24
Public Health Department											
Dental Clinic	4	4	3	4	5	3	1	3	4	31	33
Immunization Clinics	4	4	3	4	5	3	1	3	4	31	33
STD Clinic	4	4	3	4	5	3	1	3	4	31	33
TB Clinic	4	4	3	4	5	3	1	3	4	31	33
Food Program	4	4	3	4	5	2	1	2	4	29	30
211 Call Center	3	3	3	2	3	3	1	3	4	25	26
Municipal Clerk											
Municipal Court Admin	4	4	4	4	5	2	1	5	1	30	33
Elections	3	3	3	4	5	2	1	5	1	27	30
City Clerk Office	3	3	3	2	5	2	1	5	1	25	28
Records & Archival Mgt & Analysis	2	3	3	2	5	2	1	5	1	24	27
911/311 Communications	3	3	3	3	4	2	1	5	4	28	30

City of El Paso
Internal Audit Office
2014-2015 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 2010 to 1 for 2014	5% 1 for 2010 to 5 for 2014		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**
DCM for Transportation & Public Works Portfolio												
Department of Transportation												
Street Construction		5	5	5	5	3	2	1	5	4	35	37
Pavement Maintenance System		5	5	4	5	3	2	1	5	4	34	36
Street Operations		4	4	4	4	3	2	1	5	4	31	35
Traffic Engineering		3	3	3	4	3	2	1	5	4	28	32
Anti Graffity Program		3	2	3	3	2	2	1	5	4	25	29
International Bridges												
Parking Meters		5	4	5	5	4	3	1	5	5	37	41
Bridge Toll Collections		5	5	4	4	3	3	1	1	5	31	35
General Services												
Fleet Service		5	5	5	5	4	4	3	2	5	38	41
Street Light Maintenance		5	4	4	5	3	5	1	5	5	37	40
Building Maintenance		4	4	4	4	3	4	1	5	5	34	37
Parks Land Management												
Records Management		2	2	2	2	4	1	1	5	5	24	25
Quick Copy Administration		2	2	1	1	1	1	1	5	5	19	19
Mailroom		2	1	1	1	1	1	1	5	5	18	18
Engineering & Construction Management												
Capital Projects		5	5	5	5	5	4	1	1	4	35	39
Mass Transit - Sun Metro												
Administration & Development												
Planning/Program Mgt		4	4	5	4	5	2	1	5	1	31	34
Community Relations		5	3	4	4	4	2	1	5	1	29	31
Accounting & Admin		4	4	4	4	4	2	1	5	1	29	31
Operations & Maintenance												
Transit Operations		5	5	5	5	5	3	4	5	1	38	40
Lift (Paratransit) Services		5	5	5	5	5	3	3	1	3	35	37
Maintenance		3	4	4	4	5	3	1	5	1	30	32
PSB Coordination		4	4	4	4	3	2	2	5	4	32	36
Mobility Planning		3	3	3	4	4	3	1	5	1	27	30

City of El Paso
Internal Audit Office
2014-2015 Audit Plan
Available Audit Hours

	Chief Internal Auditor		Audit Supervisor		6.0 Staff Members[1]		Total	
	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent
Audit and Project Work	860	41.2%	1400	67.0%	8710	69.5%	10970	65.7%
General Administration	900	43.1%	360	17.2%	1900	15.2%	3160	18.9%
Training & CPE[2]	60	2.9%	60	2.9%	360	2.9%	480	2.9%
Holidays	72	3.4%	72	3.4%	432	3.4%	576	3.4%
Vacation & Sick Leave	196	9.4%	196	9.4%	1126	9.0%	1518	9.1%
	2088	100.0%	2088	100.0%	12528	100.0%	16704	100.0%

1-Staff Members are budgeted at 2088 hours x 6.0 positions = 12,528

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

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

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

Attachment 3

City of El Paso
Internal Audit Office
2014-2015 Audit Plan
Calculation of Available Audit Hours

Workdays								
1st Quarter		**2nd Quarter**		**3rd Quarter**		**4th Quarter**		**Total Hrs/ Employee**
September	21 Days	December	22 Days	March	22 Days	June	22 Days	
October	23 Days	January	20 Days	April	22 Days	July	22 Days	
November	18 Days	February	20 Days	May	20 Days	August	20 Days	
Total Qtr.	**62 Days**	**Total Qtr.**	**62 Days**	**Total Qtr.**	**64 Days**	**Total Qtr.**	**64 Days**	
62 Workdays x 8 Hrs.=	496 Hrs.	62 Workdays x 8 Hrs.=	496 Hrs.	64 Workdays x 8 Hrs.=	512 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.

Attachment 4

City of El Paso
Internal Audit Office
5 Year Audit Plan

Auditable Areas	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	#
Mayor & City Council	P	P	P	P	P	5
City Manager	P	P	P	P	P	5
Communications & Public Affairs						0
Human Resources & Risk Management	P	A		F+P+P	F+P	7
Internal Audit Office	A			P+P+P+P	A	6
Non-Departmental		P	P			2
El Paso City Employees' Pension Fund	P	P	P	P	P	5
City Attorney Office	P					1
Chief Financial Officer's Portfolio						
City Comptroller	F	F+P	A	A+P	P	7
Purchasing						
Information Technology	P+P+P		A		A	5
Office of Management & Budget	A		F			2
Tax Office	P	P+P	P+P+A+P+P+P	P+P+P+P	P+P+P+P	17
Utility Franchise Oversight						
Deputy City Manager Community Development & Tourism Portfolio						
Aviation	A	A	A+A	A	A+P	7
City Development				A	F+P+P	4
Economic Development					F+P	2
Community Development		A				1
Convention & Performing Arts Center	P					1
Library		A+P	P+P+F	F		6
Museum & Cultural Affairs	F	P			A+P	4
Parks & Recreation Department	F+P+P	F+A	P+P	A+F		9
Zoo		A		F		2
Deputy City Manager Health & Safety Portfolio						
Environmental Services	A	P	F	F+A	F	6
Fire Department	A+F	P+P	P+P+P+P+P+P	P+P+P+P	A+P+P+P+P	19
911/311 Comunications						
Municipal Court		P				1
Police Department	F	F+P+P	P (7 times)	P+P+P+P+P	A	17
Public Health	P+A	F+P	P+P+P	P		8
Deputy City Manager for Transportation & Public Works Portfolio						
Department of Transportation					P	1
International Bridges	P		P+A			3
General Services		F	P	A	A	4
Engineering & Construction Services			A			1
Mass Transit - Sun Metro		A	F+P	A+F	A+F	7
PSB Coordination						
						165

Legend:

A = Audit completed that Fiscal Year

F = Follow-Up Audit completed that Fiscal Year

P = Project completed that Fiscal Year

Number of Audits completed per fiscal year				
2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Audits - 6	Audits - 7	Audits - 7	Audit - 7	Audits - 8
Follow-Up 5	Follow-Up 5	Follow-Up 4	Follow-Up 6	Follow-Up-5
Projects - 14	Projects - 16	Projects - 32	Projects 24	Projects-19