

Audit Plan

Fiscal Year 2022-2023



Assurance | Insight | Objectivity



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Abbreviations List

BEFM	Budget and External Financial Management
CAP	Corrective Action Plan
CFE	Certified Fraud Examiner
CGAP	Certified Government Auditing Professional
CIA	Certified Internal Auditor
CTE	Career and Technical Education
EDGAR	Education Department General Administrative Regulations
EPISD	El Paso Independent School District
ESSER	Elementary and Secondary School Emergency Relief
FY	Fiscal Year
IBC	Industry-Based Certifications
IIA	Institute of Internal Auditors
IT	Information Technology
IPPF	International Professional Practices Framework
PEIMS	Public Education Information Management System
RTSBA	Registered Texas School Business Administrator
Standards	International Standards for the Professional Practice of Internal Auditing



Overview

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Mission

The mission of the Internal Audit Department is to enhance and protect the El Paso Independent School District's (EPISD) organizational value by providing risk-based and objective assurance, advice, and insight.

Audit Plan Overview

The objective of the Audit Plan is to evaluate and contribute to the improvement of the EPISD's governance, risk management, and control processes using a systematic, disciplined, and risk-based approach. The Audit Plan is intended to ensure Internal Audit examines areas with the greatest exposure to the key risks that could affect the EPISD's ability to accomplish its goals, strategic priorities, and objectives. In accordance with the Institute of Internal Auditors' Standard 2010 Planning, the Audit Plan is:

1. Consistent with the EPISD's goals and strategic priorities,
2. Based on a documented risk assessment (refer to the Risk Assessment section for methodology and Attachment B for results), and
3. Flexible to ensure Internal Audit can be responsive to unforeseen issues and changes in the EPISD's risks, operations, programs, systems, and controls.

The 2022-2023 Audit Plan covers the period of July 1, 2022, to June 30, 2023.

Audit Plan Approval

In accordance with Board Policy CFC (Local and Exhibit), the EPISD's Board of Trustees (Board) approved the initial and adjusted 2022-2023 Audit Plan on April 19, 2022, and November 15, 2022, respectively. Refer to the [Audit Plan Changes](#) section for a summary of changes and justification for changes made to the plan. The Chief Internal Auditor will provide quarterly reports to the Board on the Audit Plan and performance relative to the plan.

Submitted by:



Mayra G. Martinez, CIA, CFE, CGAP, RTSBA
Chief Internal Auditor
El Paso Independent School District

10/25/2022
Date

Audit Plan changes approved by the Board of Trustees on November 15, 2022:

Signed document on file

Al Velarde, President, Board of Trustees
El Paso Independent School District

11/15/2022
Date



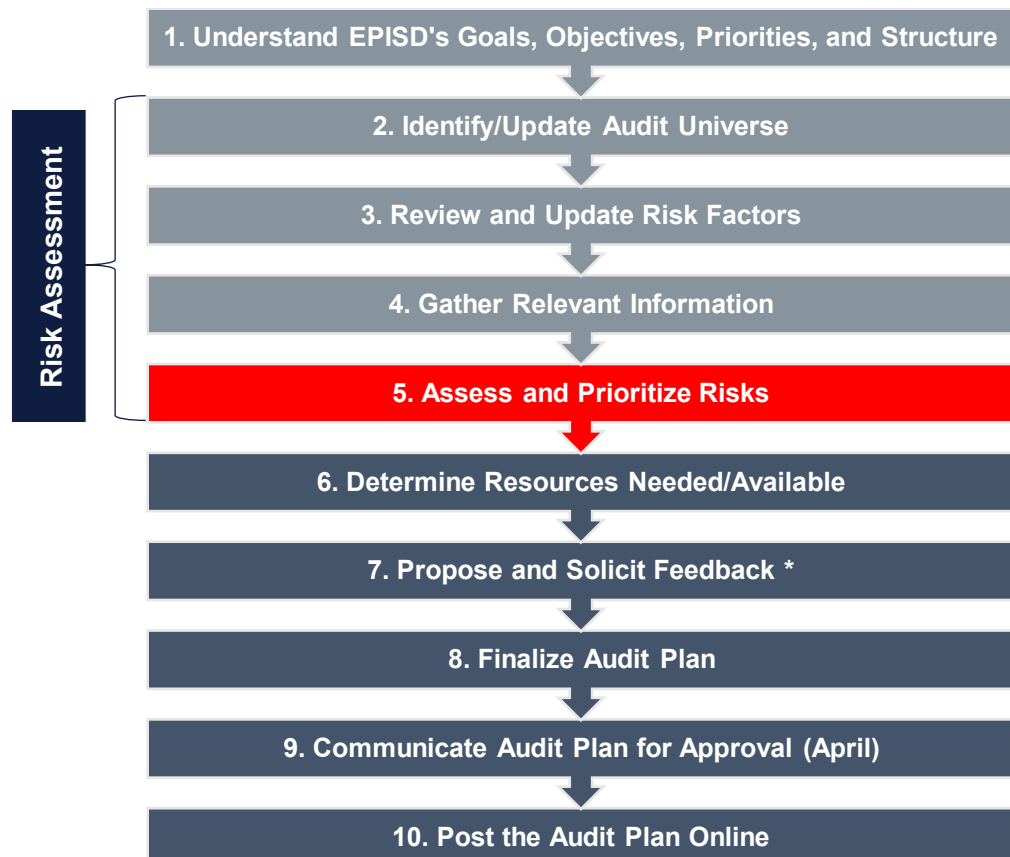
2022-2023 Audit Plan

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Methodology for Audit Plan Development

The Chief Internal Auditor has established and follows a systematic approach to create a risk-based Audit Plan. The process of establishing the Audit Plan includes the steps in Exhibit 1.

Exhibit 1: Audit Plan Steps



* In developing the Audit Plan, the Chief Internal Auditor obtained input from the EPISD leadership. The Chief Internal Auditor also met individually with the Superintendent and each of the seven members of the Board of Trustees to discuss areas of concern/high risk and potential Audit Plan projects.

Determining Resources

The Chief Internal Auditor ensures that Internal Audit resources are appropriate, sufficient, and effectively deployed to achieve the Audit Plan.

The 2022-2023 Audit Plan available budgeted hours are calculated based on the workdays available (226 paid days) for the eight (8) full-time equivalent audit professionals including the Chief Internal Auditor. The hours available to allocate to projects (project hours available) are determined after deducting hours for available leave, professional development, and administrative duties. The adjusted calculation of available and project hours is summarized in Exhibits 2 and 3 that follow.

Exhibit 2: Available Budgeted Hours Calculation

Category	Hours
A. Employee Days on Duty	226
B. Number of hours per day	8
C. Auditor Full-time Equivalents (FTEs)	8
D. Employee Hours (A x B x C)	14,464
Less:	
E. Estimated Hours lost due to vacancies/ unplanned leave	596
F. Available Budgeted Hours (D - E)	13,868

Exhibit 3: Project Hours Calculation

Category	Hours	Percentage
F. Available Budgeted Hours (from Exhibit 2)	13,868	100%
Less:		
G. Staff leave hours	832	6%
H. Administrative duties hours	3,145	23%
I. Professional development hours	664	5%
J. Project Hours Available (F - G - H - I)	9,227	66%

With 93% of our department's budget devoted to salary costs and other annual costs, such as the EPISD's Fraud, Waste, and Abuse Hotline and the copier/scanner annual lease, we carefully manage discretionary budgeted funds. Discretionary budgeted funds are used to ensure Internal Audit staff have the knowledge, skills, competencies, and resources (including technology) to effectively perform their individual responsibilities. Exhibit 4 provides a summary of the department's estimated budgeted resources.

Exhibit 4: Internal Audit Estimated 2023 Budget

93%	Salary Costs (Based on 2022 data that includes lapsed salaries adjustment)	\$ 728,249
	Fraud, Waste and Abuse Hotline	9,600
	Copier/scanner annual lease	2,000
	Training	29,640
7%	Reference and reading materials	1,945
	Equipment and software	12,350
	Department supplies and peripherals	3,500
	Memberships (IIA, ISACA, TASBO, and ACFE)	3,475
	In-city travel reimbursement	600
Total budget		\$ 791,359

Audit Plan Changes

The Chief Internal Auditor is responsible for adjusting the Audit Plan in response to (i) changes in the EPISD's business, risks, operations, programs, systems, and controls and (ii) audit resource limitations. The Chief Internal Auditor submitted to the Board, for review and approval, adjustments (changes) to the initial 2022-2023 Audit Plan on November 15, 2022. A summary of the changes, along with justifications, is provided in Exhibit 5.

Exhibit 5: 2022-2023 Audit Plan Changes

Changes	Justification
1 Remove the CAP follow-up review for the Special Education Audit	The Special Education CAP was completed and closed (because all activities were implemented) prior to the end of the 2022 fiscal year. As such, an additional follow-up review <u>is not needed</u> in fiscal year 2023.
2 Add a CAP follow-up review for the Vendor Master File Audit	District leadership approved an extension (past the 2022 fiscal year) for Vendor Master File CAP activities. As such, we had to roll forward the CAP and add a follow-up review for fiscal year 2023.
3 Add the BEFM Federal Grants Controls Audit	The audit was not completed by the end of fiscal year 2022. As such, we had to roll forward the audit to fiscal year 2023.
4 Add the Facilities and Construction Bond Project Close-out Audit	The audit was not completed by the end of fiscal year 2022. As such, we had to roll forward the audit to fiscal year 2023.
5 Add a consulting project for Information Technology (IT)	Provide consulting services to IT to align the District's Business Continuity and Disaster Recovery Plans to current industry standards and best practices.
6 Remove the PEIMS consulting project	Hours will be reallocated to the IT consulting project. Some of the risks associated with PEIMS can be assessed through other projects (e.g., campus systems audits, transcripts audit, and CTE CAP).
7 Remove the Curriculum Management Audit (Training and Participation in External Audit)	Since District administration is no longer pursuing an external audit of curriculum, we are removing this project from the plan. Hours set aside for this portion of the project were allocated to the contingency category. Internal Audit staff will continue to participate in curriculum management training and those hours were moved to the professional development category.
8 Remove the Power Up CAP	Due to the timing of the audit, if there is a CAP required, a follow-up review would likely take place in fiscal year 2024.
9 Increase the "Estimated Hours lost due to vacancies/unplanned leave"	Increase hours from 328 to 596 due to an employee needing unplanned leave.

After adjustments were made, the number of planned projects in the 2022-2023 Audit Plan remains at 20.

$$\begin{array}{ccccccc}
 \mathbf{20} & & \mathbf{4} & & \mathbf{4} & & \mathbf{20} \\
 \text{Initial} & - & \text{Projects} & + & \text{Project} & = & \text{Adjusted} \\
 \text{Plan} & & \text{Removed} & & \text{Added} & & \text{Plan}
 \end{array}$$

Audit Plan Engagements

General descriptions of the types of engagements performed by Internal Audit include:

1. Assurance (Audit) Engagements: Objective examinations of evidence for the purpose of providing independent assessments on governance, risk management, and control processes for the organization. Examples include financial, compliance, performance, and information technology audits.
2. Corrective Action Plan (CAP) Follow-up Engagements: Also referred to as CAP follow-up reviews are conducted to determine (i) the adequacy and timeliness of actions taken by management on reported engagement results and recommendations or (ii) if management assumed the risk of not taking corrective action on reported results and recommendations.
3. Consulting and Other Client Services: Engagements for which the nature and scope are agreed with the client. These engagements must add value and improve the EPISD's governance, risk management, and control processes without the internal auditor assuming management responsibility. The engagement objectives must be consistent with the EPISD's values, goals, strategies, and objectives.

The Audit Plan also includes hours dedicated to activities required or recommended as best practices by the IIA Standards and administrative duties.

The Audit Plan engagements and activities are listed in alphabetical order within the following sections:

- Assurance (Audit), CAP Follow-up, and Consulting Engagements
- Administrative and Other Activities Recommended or Required by the IIA Standards

The Audit Plan engagements (projects) and activities include broad objectives, risk rank (when applicable), and budgeted staff hours. The specific objective(s) of each engagement will be determined after the engagement is initiated and we conduct the engagement-level risk assessment. The Audit Plan schedule is provided in **Attachment A**.

Assurance, CAP Follow-up, and Consulting Engagements

Engagement Name		Broad Engagement Objective	Risk Rank (Likelihood/Impact)	Budgeted Hours
1.	Budget Audit CAP Follow-up Review	Determine whether management implemented CAP activities or took other actions to address any findings, observation(s), or recommendations outlined in the Budget Audit.	Medium/Medium	117
2.	Campus Systems Audit	Campus visits to conduct limited scope audits to determine compliance with: <ul style="list-style-type: none">• Campus Accounting Manual Procedures for collecting, securing, and spending of campus and student activity funds.• District policies and procedures for student attendance (Under the auditable units for Campus Accounting, Counseling and Advising, and Student and Parent Services)	High/Medium	1,122

Engagement Name		Broad Engagement Objective	Risk Rank (Likelihood/Impact)	Budgeted Hours
3.	CTE IBCs Audit CAP Follow-up Review	Determine whether management implemented CAP activities or took other actions to address any findings, observation(s), or recommendations outlined in the Career and Technical Education (CTE) Industry Based Certifications (IBC) Audit.	Medium/High	240
4.	Contracted Services (Academics) Audit CAP Follow-up Review	Determine whether management implemented the final open CAP activity in response to the Contracted Services (Academics) Audit. (Under the auditable unit for Curriculum and Instruction)	High/Medium	28
5.	Data Center Consulting Engagement CAP Follow-up Review	Determine whether management implemented the final open CAP activity in response to the Data Center Consulting engagement. (Under the auditable unit for Disaster Recovery and Business Continuity Planning)	High/Medium	48
6.	Dual-Language Audit	Determine whether (i) the dual language program was offered District-wide in grades and rolled out based on the timelines indicated in District procedures; (ii) District staff obtained the required professional development per policy, (iii) education certification requirements were met or if an exception/waiver was submitted; and (iv) the Simultaneous Biliteracy Dual Language Education Model (50/50 Model) was monitored.	High/Medium	641
7.	Dual-Language Audit CAP Follow- up Review	Determine whether management implemented CAP activities or took other actions to address any findings, observation(s), or recommendations outlined in the Dual Language Audit.	High/Medium	145
8.	External Funding and Fund Development: Federal Grants Controls Audit	Determine whether (i) written policies and procedures for federal grant programs align with current EDGAR requirements; (ii) documentation exists to support grant expenditures submitted to the state for reimbursement, and (iii) the District monitors entitlements to ensure funds are being spent timely, in their entirety, and if there is a follow-up process when targets are not met.	High/Medium	349
9.	External Funding and Fund Development: Federal Grants Controls Audit CAP Follow-up	Determine whether management implemented CAP activities or took other actions to address any findings, observation(s), or recommendations outlined in the Federal Grants Controls Audit.	High/Medium	39
10.	External Funding and Fund Development: ESSER Audit	Determine compliance with requirements and whether grant funds were used in accordance with the applicable federal statutes and regulations and with grant requirements.	High/Medium	746

Engagement Name		Broad Engagement Objective	Risk Rank (Likelihood/Impact)	Budgeted Hours
11.	Facilities and Construction: Bond Projects Close-out Audit (Part 1)	Determine if Substantial and/or Final Completion deadlines/requirements were met according to the General Construction Agreements for the 2016 Bond Program construction projects.	Medium/High	522
12.	Facilities and Construction: Bond Projects Close-out Audit CAP Follow-up	Determine whether management implemented CAP activities or took other actions to address any findings, observation(s), or recommendations outlined in the Bond Projects Close-out Audit.	Medium/High	35
13.	Facilities and Construction: Bond Project Close-out Audit (Part 2)	Determine if Substantial and/or Final Completion deadlines/requirements were met according to the General Construction Agreements for the 2016 Bond Program construction projects.	Medium/High	316
14.	Interlocal Cooperative Contract Purchases Audit CAP follow-up Review	Determine whether management implemented CAP activities or took other actions to address any findings, observation(s), or recommendations outlined in the Interlocal Cooperative Contract Purchases Audit. (Under the auditable unit for Procurement and School Resources)	High/High	134
15.	IT Consulting Engagement	Provide consulting services to Information Technology to align the District's Business Continuity and Disaster Recovery Plans to current industry standards and best practices. (Under the auditable unit for IT's Disaster Recovery and Business Continuity Planning)	High/Medium	482
16.	Payroll Audit	Review and assess controls and segregation of duties over the payroll process.	Medium/High	845
17.	Power Up Audit	Review and assess the controls and effectiveness of the District's Power Up Program.	High/High	865
18.	Transcripts Audit	Review and assess policies, procedures, and adequacy of controls to ensure students' transcripts have complete information and are accurate. (Under the auditable unit for Counseling and Advising)	High/Medium	657
19.	Transcripts Audit CAP Follow-up Review	Determine whether management implemented the CAP activities or took other actions to address any findings, observation(s), or recommendations outlined in the Transcripts Audit. (Under the auditable unit for Counseling and Advising)	High/Medium	96
20.	Vendor Master File Audit CAP Follow-up Review	Determine whether management implemented the CAP activities or took other actions to address any findings, observation(s), or recommendations outlined in the Vendor Master File Audit. (Under the auditable unit for Procurement and School Resources)	High/High	11

Administrative and Other Activities Recommended or Required by Standards

Activity	Activity Description	Budgeted Hours
Administrative Duties	<p>Strategic activities include developing the annual audit plan, identifying department needs, reviewing staff competency, and planning for staff development.</p> <p>Operational activities involve designing structures and processes aimed at achieving Internal Audit activity objectives and overall goals of efficiency and effectiveness. This includes hours allocated to (but not limited to):</p> <ul style="list-style-type: none"> • Reporting to the Board of Trustees, • Attending regular and special Board meetings, • Assigning auditors to specific projects and allocating/tracking time for Audit Plan activities, • Interviewing and hiring new staff members, • Completing staff appraisals, • Ensuring Internal Audit staff follow policies and procedures, • Completing mandatory District training, • Monitoring the department's budget, and • Processing payroll and purchase orders. 	3,145
Contingency and Consulting Hours	<p>Audit plans are developed based on priorities and estimations of time. Contingency hours are reserved to ensure the risk-based Audit Plan is flexible and responsive to change from unforeseen issues and events during the year. The hours are reserved for unplanned projects, as needed, to include:</p> <ul style="list-style-type: none"> • Consulting services that may include participating in various team meetings, workgroups, or committees within the EPISD to serve in an advisory capacity, to provide management with technical assistance in a variety of areas, and serve as an available resource on risk-related issues, • Coordinating requests for information/documentation from external or law enforcement agencies, • Follow-up on allegations of fraud or significant non-compliance, and • Follow-up on concerns of high risk or internal controls deficiencies. 	874
Professional Development	<p>Staff will participate in various instructor-led or on-line courses in subjects directly related to auditing, the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF), or specific/unique local education agency requirements to enhance auditors' knowledge, skills, and other competencies, and meet continuing professional education requirements.</p>	664
Fraud, Waste, and Abuse Hotline Reports Monitoring and Follow-up	<p>In accordance with professional standards and related practice guides, Internal Audit should maintain an active role in promoting and assessing ethics throughout the EPISD. This role may include hosting the EPISD's Fraud, Waste, and Abuse Hotline and conducting fraud investigations (also refer to Contingency Hours).</p> <p>Hours are set aside for monitoring incident reports received through the Fraud, Waste, and Abuse Hotline. Monitoring includes reviewing, following up/distributing, and tracking the status of concerns reported through the hotline. Quarterly status reports are provided to the Board.</p>	313
Quality-Self Assessment	<p>Conduct a self-assessment to validate conformance with the IIA Standards and the Code of Ethics. If required, the Chief Internal Auditor will develop an action plan to address deficiencies and/or opportunities for improvement.</p>	354
Risk Assessment and Audit Plan Development	<p>A Risk Assessment is a process for identifying, measuring, and prioritizing risks based on their likelihood of occurrence and the magnitude of impact. The Risk Assessment serves as the primary tool used by Internal Audit to develop the annual Audit Plan since it will help us identify and prioritize the areas of high risk.</p>	248



Risk Assessment

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Risk Assessment Overview

Risk is defined as “The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.” Comprehensive risk-based planning helps Internal Audit to properly align and focus its limited resources to produce insightful assurance and advice on the EPISD’s most pressing issues.

A risk assessment is a process for identifying risks to achieving goals, objectives, and strategic priorities. A risk assessment is recognized as the preferred process and used by Internal Audit, for identifying, measuring, and prioritizing risks based on their likelihood of occurrence and the magnitude of impact.

Audit Universe









The first step in the risk assessment process is to define the “audit universe.” The audit universe consists of the EPISD’s key risk areas that could be subject to audit (auditable units). We identified the key auditable units based on a review of the EPISD’s goals, objectives, strategic priorities, organizational charts, position inventory listing, annual budget, emerging risks and trends, and Internal Audit staff’s understanding of the current risks impacting school districts. The 47 key auditable units included in our risk assessment are those that:

1. Contribute to the EPISD’s goals,
2. Are sufficiently large to noticeably impact the EPISD, and
3. Are sufficiently important to justify the cost of a control.

Risk Assessment Methodology

Once the audit universe is established, Internal Audit measures the risk for each auditable unit based on the eight likelihood and impact risk factors shown in Exhibit 6. We use a three-point risk factor scale with one representing the lowest level of risk and three representing the highest. The risk factors are reviewed annually to ensure they are relevant and effective in helping assess the operating, financial, and compliance risks of the EPISD.

Exhibit 6: Likelihood and Impact Risk Factors

LIKELIHOOD	1  Internal Control	IMPACT	5  Criticality of Unit
	2  Changes in the Unit		6  Financial Impact
	3  Complexity		7  Regulatory Compliance
	4  Audit/Evaluation History		8  Public Sensitivity

To help us determine the risk scores, we gather information relevant to the risk factors through questionnaires completed by management and leadership from the auditable units. The risk scoring is performed by the Chief Internal Auditor. Once all auditable units have been scored, they are ranked from highest to lowest based on their likelihood and impact risk rating listed below and the heat map illustrated in Exhibit 7.

The likelihood and impact risk ratings are categorized based on the risk score as follows:

Risk Score of 10.0 to 12.0 = High Risk

Risk Score of 7.0 to 9.9 = Medium Risk

Risk Score of 4.0 to 6.9 = Low Risk

Exhibit 7: Risk Assessment Heat Map

		Likelihood		
		Low	Medium	High
Impact	High	High/Low	High/Medium	High/High
	Medium	Medium/Low	Medium/Medium	Medium/High
	Low	Low/Low	Low/Medium	Low/High

The results of the 2021-2022 Risk Assessment are included in **Attachment B**.

High risk auditable units (those in the red section of the heat map) were included in the Audit Plan based on input from management, leadership, and the Board of Trustees. The remaining auditable units may be included in future Audit Plans.



Attachment A: 2022-2023 Audit Plan Schedule

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No.	Activity/Project Name	Q1			Q2			Q3			Q4		
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Budget Audit CAP Follow-up Review												
2	Campus Systems Audits												
3	CTE IBCs Audit CAP Follow-up Review												
4	Contracted Services (Academics) Audit CAP Follow-up Review												
5	Data Center Consulting Engagement CAP Follow-up Review												
6	Dual Language Audit												
7	Dual Language Audit CAP follow-up Review												
8	External Funding and Fund Development: Federal Grants Control Audit												
9	External Funding and Fund Development: Federal Grants Controls Audit CAP Follow-up Review												
10	External Funding and Fund Development: ESSER Audit												
11	Facilities and Construction: Bond Project Close-out Audit (Part 1)												
12	Facilities and Construction: Bond Project Close-out Audit CAP Follow-up Review												
13	Facilities and Construction: Bond Project Close-out Audit (Part 2)												
14	Interlocal Cooperative Contract Purchases Audit CAP follow-up Review												
15	Information Technology Consulting Engagement												
16	Payroll Audit												
17	Power Up Audit												
18	Transcripts Audit												
19	Transcripts Audit CAP Follow-up Review												
20	Vendor Master File Audit CAP Follow-up Review												

- Assurance/Consulting Engagement
- CAP Follow-up Review Engagement



Attachment B: 2021-2022 Risk Assessment Results

RISK FACTORS											Risk Rank (Likelihood/ Impact)
Audit Universe (Key programs, processes, activities, functions, or departments)											
Internal Control	Changes in Unit	Complexity	Audit/ Evaluation History	Likelihood Risk Score	Criticality of the Unit	Financial Impact	Regulatory Compliance	Public Sensitivity	Impact Risk Score		
Academics and School Leadership											
1	PowerUp Program	3	2	3	3	11	3	2	2	10	High/High
2	Curriculum and Instruction	3	2	3	2	10	3	2	2	9	High/Medium
3	Counseling and Advising (Sub-units/processes include: graduation programs, student transcripts, student scheduling, counseling services, and crisis and safety response)	2	3	3	2	10	3	2	2	9	High/Medium
4	Dual Language, Bilingual, and English as a Second Language	2	2	3	3	10	3	2	2	9	High/Medium
5	Career and Technology Education	3	2	2	2	9	3	2	2	10	Medium/High
6	Special Education and Special Services	2	2	3	2	9	3	2	2	9	Medium/Medium
7	College Readiness/Early College	2	3	2	2	9	3	2	2	9	Medium/Medium
8	Instructional Materials	2	2	2	3	9	2	2	2	8	Medium/Medium
9	Staff Development	2	2	2	3	9	2	2	2	8	Medium/Medium
10	ROTC	2	2	2	3	9	2	1	2	7	Medium/Medium
11	Blended Learning	3	3	2	3	11	2	1	1	5	High/Low
12	Social Emotional Learning	3	2	2	2	9	3	1	1	6	Medium/Low
13	Migrant Program	3	1	2	3	9	2	1	1	6	Medium/Low
14	Health, Wellness, and Physical Education	2	2	2	1	7	2	1	1	6	Medium/Low
15	Library Learning Resources	2	2	2	3	9	2	1	1	6	Medium/Low
16	Parent Involvement Program	2	2	2	2	8	2	1	1	6	Medium/Low
Administration											
17	Student and Parent Services (Sub-units/processes include: student attendance, discipline, enrollment/withdrawal, transfers, leavers, and parent complaints)	2	2	3	3	10	2	3	2	9	High/Medium
18	Human Resources	2	2	3	2	9	3	2	1	9	Medium/Medium
19	Police Services	2	3	2	2	9	2	1	3	9	Medium/Medium
20	Athletics Program	2	2	2	3	9	2	2	2	8	Medium/Medium
21	Fine Arts Program	2	2	2	3	9	2	1	2	7	Medium/Medium



Attachment B: 2021-2022 Risk Assessment Results

RISK FACTORS												
Audit Universe (key programs, processes, activities, functions, or departments)		Internal Control	Changes in Unit	Complexity	Audit/ Evaluation History	Likelihood Risk Score	Criticality of the Unit	Financial Impact	Regulatory Compliance	Public Sensitivity	Impact Risk Score	Risk Rank (Likelihood/Impact)
22	Student Retention & Truancy Prevention	2	2	2	3	9	2	1	2	2	7	Medium/Medium
23	Community Engagement	2	2	1	3	8	2	1	1	3	7	Medium/Medium
Information Technology												
24	IT Security	2	3	3	2	10	2	1	2	2	7	High/Medium
25	Disaster Recovery and Business Continuity Planning	3	3	1	3	10	3	2	1	1	7	High/Medium
26	Change Management	2	3	2	2	9	2	1	2	2	7	Medium/Medium
27	Technology Integration and Learning	3	2	1	3	9	1	1	1	1	4	Medium/Low
Finance												
28	Procurement and School Resources	3	3	3	2	11	3	3	3	3	12	High/High
29	External Funding and Fund Development	2	3	3	2	10	2	3	2	2	9	High/Medium
30	Payroll	2	2	2	3	9	3	3	2	2	10	Medium/High
31	Accounts Payable	2	2	2	3	9	2	3	2	1	8	Medium/Medium
32	Campus Accounting	2	3	2	2	9	2	1	1	3	7	Medium/Medium
33	Risk Management	2	2	1	3	8	2	2	2	2	8	Medium/Medium
34	Treasury Services	2	2	1	3	8	2	3	2	2	9	Medium/Medium
35	Food and Nutrition Services	2	2	2	2	8	2	3	2	2	9	Medium/Medium
36	Budget	2	2	2	1	7	3	3	2	1	9	Medium/Medium
37	Accounting	2	2	2	3	9	2	1	2	1	6	Medium/Low
38	Travel	2	2	2	3	9	2	1	1	1	5	Medium/Low
Operations												
39	Public Education Information Management System (PEIMS) Office	3	2	3	2	10	2	3	2	2	9	High/Medium
40	Facilities and Construction	2	3	2	2	9	3	3	2	3	11	Medium/High
41	Assessment Office	2	2	2	3	9	3	1	3	2	9	Medium/Medium
42	Maintenance, Buildings and Grounds	2	2	2	3	9	2	3	2	2	9	Medium/Medium
43	Transportation Services	2	2	2	3	9	2	2	2	2	8	Medium/Medium
44	Custodial Operations	2	2	2	3	9	2	2	1	2	7	Medium/Medium
45	Analytics Office	2	2	1	3	8	1	1	2	2	6	Medium/Low
46	Strategy & Evaluation Office	2	2	1	3	8	2	1	1	2	6	Medium/Low
47	Print Shop Operations	2	1	1	3	7	1	1	1	1	4	Medium/Low



El Paso ISD Board

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Isabel Hernandez | Trustee
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Internal Audit

Assurance | Insight | Objectivity

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Fraud, Waste, and Abuse Hotline:

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