



# Audit Plan

Fiscal Year 2024-2025



Assurance | Insight | Objectivity

Changes approved by the Board on February 18, 2025



**EL PASO ISD**  
it starts with us



# Contents

ASSURANCE • INSIGHT • OBJECTIVITY

## Overview

Internal Audit's Mission .....	1
Audit Plan Purpose .....	1
Audit Plan Approval .....	1

## Audit Plan for 2024-2025

Introduction to Audit Plan.....	2
Engagements and Activities .....	3
Assurance (Audit), CAP Follow-up, and Advisory Engagements .....	3
Administrative and Other Activities Recommended or Required by Standards.....	7

## Audit Plan Development Process

Overview of Process.....	8
Risk Assessment .....	8
Determining Resources .....	10
Propose and Solicit Feedback.....	11

## Attachments

Attachment A: 2024-2025 Audit Plan Schedule.....	13
Attachment B: 2024 Risk Assessment Results.....	14
Attachment C: Internal Audit Staff Qualifications.....	18

## Abbreviations List

ACFE	Association of Certified Fraud Examiners
ARD	Admission Review and Dismissal
CAP	Corrective Action Plan
CDPSE	Certified Data Privacy Solutions Engineer
CFE	Certified Fraud Examiner
CGAP	Certified Government Auditing Professional
CIA	Certified Internal Auditor
EPISD	El Paso Independent School District
ESSER	Elementary and Secondary School Emergency Relief
FTE	Full-Time Equivalent
IIA	Institute of Internal Auditors
IPPF	International Professional Practices Framework
IEP	Individualized Education Plan
IT	Information Technology
MAPP	Manual of Audit Policies and Procedures
MDR	Manifestation Determination Review
PEIMS	Public Education Information Management System
RTSBA	Registered Texas School Business Administrator



# Overview

ASSURANCE • INSIGHT • OBJECTIVITY

## Internal Audit's Mission

The mission of Internal Audit 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. We carry out our mission by using a systematic, disciplined approach to evaluate and improve the effectiveness of EPISD's governance, risk management, and control processes.

## Audit Plan Purpose

The Audit Plan establishes the framework for the Internal Audit activity. The Audit Plan is designed to ensure that Internal Audit examines areas with the greatest exposure to risks that could affect the EPISD's ability to accomplish its strategic priorities, goals, and objectives. In developing the Audit Plan, the Chief Internal Auditor obtained input from District leadership and the Board of Trustees.

The 2024-2025 Audit Plan:

1. Supports EPISD in achieving the Strategic Blueprint adopted by the Board,
2. Is based on a documented risk assessment, and
3. Is flexible to ensure Internal Audit can be responsive to unforeseen issues and changes in the EPISD's risks, operations, programs, systems, and controls.

The 2024-2025 Audit Plan covers the period of July 1, 2024, to June 30, 2025.

## Audit Plan Approval

In accordance with Board Policy CFC (Local and Exhibit), the 2024-2025 Audit Plan was approved by the EPISD's Board of Trustees (Board) on April 16, 2024. The Chief Internal Auditor is responsible for (i) communicating the impact of resource limitations on the Audit Plan to the Board and (ii) reviewing and adjusting the Audit Plan in response to changes in the District's business, risks, operations, programs, systems, and controls.

An adjusted Audit Plan was submitted to and approved by the Board on February 18, 2025. The Chief Internal Auditor will continue to provide quarterly reports to the Board on the Audit Plan and performance relative to the plan.

I extend my sincere gratitude to the Board for their continued support and to the District's leadership team for their cooperation and responsiveness.

### Submitted by:

Signed document on file \_\_\_\_\_  
Mayra G. Martinez, CIA, CFE, CGAP, RTSBA  
Chief Internal Auditor, EPISD

2/18/25  
Date

### Audit Plan Changes Approved by the Board of Trustees on February 18, 2025:

Signed document on file \_\_\_\_\_  
Israel Irrobali, President  
EPISD Board of Trustees

4/16/25  
Date

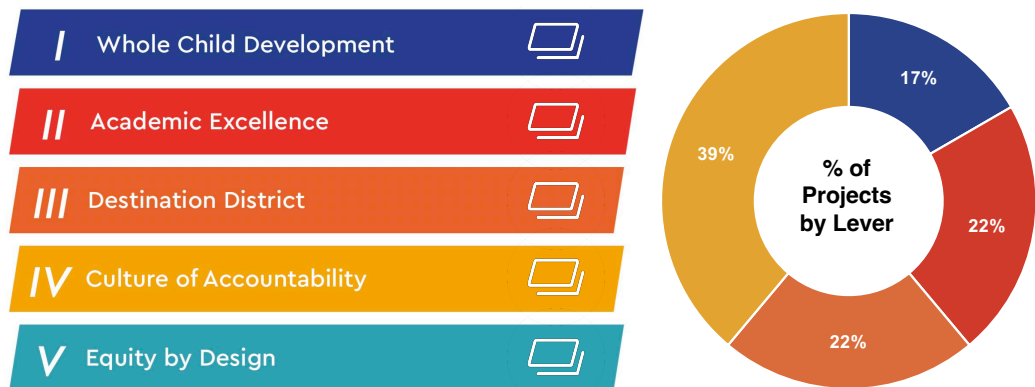


## Introduction to Audit Plan

Internal Audit has completed its annual risk assessment leading to the development of the 2024-2025 Audit Plan. Internal Audit has established a systematic process for creating an annual Audit Plan that is (i) risk-based, (ii) adds value and supports EPISD's strategic priorities and goals, and (iii) meets the mandate from the Board. The systematic process is outlined in the [Audit Plan Development Process](#) section.

The Audit Plan includes 23 engagements that support four of the five Strategic Levers in EPISD's 2022-2025 Strategic Blueprint. Engagements were not included to directly support Strategic Lever V Equity by Design since EPISD has scheduled a comprehensive equity audit. Exhibit 1 provides the percentage of projects in the Audit Plan by Strategic Lever.

### Exhibit 1: Percentage of Projects by Strategic Lever



The types of engagements included in the Audit Plan are:

1. Assurance (Audit) Engagement: Objective examinations of evidence for the purpose of providing independent assessments on governance, risk management, and control processes<sup>1</sup> for EPISD. Assurance engagements focus on both District-wide and school-level processes and controls. Examples include financial, compliance, performance, and information technology audits.
2. Advisory Engagement: 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.
3. Corrective Action Plan (CAP) Follow-up Engagement: 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.

<sup>1</sup> Definition from the Institute of Internal Auditors 2017 Standards Glossary

Staff hours are allocated to the Contingency category to provide flexibility in the Audit Plan, enabling the department to address unforeseen circumstances and emerging needs effectively.

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

## Engagements and Activities

This section includes the list of the 23 planned engagements and activities (note that engagement #2 will entail conducting five audits), broad objectives, reference to Strategic Lever supported, 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. A preliminary Audit Plan schedule (timing of engagements) is provided in Attachment A.

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

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

### Assurance (Audit), CAP Follow-up, and Advisory Engagements

Engagement (Auditable Unit)	Broad Objective(s)	Strategic Lever Reference	Risk Rank (Likelihood/Impact)	Budgeted Hours
1 Activity Funds Audit (Financial Services)	Determine if school staff follow District policy and procedures as it pertains to activity funds.	<b>IV. Culture of Accountability</b>	<b>Medium/Medium</b>	609
2 Attendance and Truancy Audits for <u>Five Schools</u> (Student and Parent Services)	Determine whether: 1. Attendance data accurate, complete, and in accordance with the state and local requirements 2. Accurate average daily attendance membership codes have been assigned to students to ensure accurate reporting for state funding. 3. Parents were notified when students had three (3) or more unexcused absences within a four-week period and placed on a 45-day Attendance Improvement Plan.	<b>IV. Culture of Accountability</b>	<b>High/High</b>	1,391
3 Discipline Audit CAP Follow-up Review (Student and Parent Services)	Determine whether management implemented the CAP activities or took other actions to address findings and recommendations in the Discipline Audit.	<b>I. Whole Child Development</b>	<b>High/High</b>	159

Engagement (Auditable Unit)		Broad Objective(s)	Strategic Lever Reference	Risk Rank (Likelihood/Impact)	Budgeted Hours
4	ESSER Audit CAP Follow-up Review (Organizational Transformation and Equity)	Determine whether management implemented the CAP activities or took other actions to address any findings and recommendations in the ESSER Audit.	IV. Culture of Accountability	Medium/Medium	110
5	IT Advisory Engagement (Information Technology)	Collaborate with Information Security and Technology (IST) to create a comprehensive data classification policy for EPISD as directed in Board Policy CQ (Regulation) under Information Classification.	IV. Culture of Accountability	Medium/High	747
6	Leavers Audit (Student and Parent Services)	Determine whether: 1. Leaver codes were recorded accurately in the student system. 2. Campuses staff consistently investigate students' whereabouts to determine the correct leaver code to use and minimize the number of dropouts. 3. The District offers and implements retention and intervention programs for students at risk of dropping out to retain them and reduce the number of dropouts.	II. Academic Excellence	High/High	865
7	Leavers Audit CAP Follow-up Review (Student and Parent Services)	Determine whether management implemented the CAP activities or took other actions to address any findings and recommendations in the Leavers Audit.	II. Academic Excellence	High/High	62
8	Leavers Data Integrity Advisory Engagement (Student and Parent Services and PEIMS)	To collaborate with applicable departments and schools to verify the accuracy of 2022-2023 leaver data.	II. Academic Excellence	High/High	524

Engagement (Auditable Unit)		Broad Objective(s)	Strategic Lever Reference	Risk Rank (Likelihood/Impact)	Budgeted Hours
9	Maintenance Audit (Maintenance Buildings, and Grounds)	Determine whether 1. A Preventive Maintenance program has been established and implemented. 2. Work Orders are completed within the benchmark average time established. 3. The Maintenance Department is consistently and accurately tracking all time and materials in the Work Order system.	III. Destination District	Medium/Medium	905
10	Maintenance Audit CAP Follow-up Review (Maintenance Buildings, and Grounds)	Determine whether management implemented the CAP activities or took other actions to address any findings and recommendations in the Maintenance Audit.	III. Destination District	Medium/Medium	63
11	PEIMS Audit CAP Follow-up Review (Information Technology)	Determine whether management implemented the CAP activities or took other actions to address the findings and recommendations in the PEIMS Audit.	IV. Culture of Accountability	Medium/High	278
12	PowerUp Audit CAP Follow-up Review (School Resources and IT)	Determine whether management implemented the CAP activities or took other actions to address the findings and recommendations in the PowerUp Audit.	III. Destination District	High/Medium	83
13	Special Education Audit (Special Education)	Determine compliance requirements when a special education student is removed from their current placement for more than 10 school days due to a disciplinary removal for: 1. Timelines and documentation for parental notification, procedural safeguards, and ARD/MDR. 2. IEP services are identified and have occurred. 3. Data is accurately recorded in Frontline and reported to the state through PEIMS.	I. Whole Child Development	Medium/High	1,050

<b>Engagement (Auditable Unit)</b>		<b>Broad Objective(s)</b>	<b>Strategic Lever Reference</b>	<b>Risk Rank (Likelihood/Impact)</b>	<b>Budgeted Hours</b>
14	Special Education Audit CAP Follow-up Review (Special Education)	Determine whether management implemented the CAP activities or took other actions to address any findings and recommendations in the Special Education Audit.	<b>I. Whole Child Development</b>	<b>Medium/High</b>	76
15	Transcript Audit CAP Follow-up Review (Counseling and Advising)	Determine whether management implemented CAP activities or took other actions to address the findings, observation(s), or recommendations in the Transcript Audit.	<b>II. Academic Excellence</b>	<b>Medium/Medium</b>	45
16	Truancy Audit Results Compilation (Student Retention and Truancy Prevention)	Provide a summary of the results related to truancy for the five Campus Systems Audits completed in fiscal year 2023-2024.	<b>IV. Culture of Accountability</b>	<b>High/Medium</b>	232
17	Truancy Audit Results Compilation CAP Follow-up Review (Student Retention and Truancy Prevention)	Determine whether management implemented CAP activities or took other actions to address any findings, observation(s), and recommendations in the Truancy Audit Results Compilation.	<b>IV. Culture of Accountability</b>	<b>High/Medium</b>	71
18	Wage and Hour Concern Review (Financial Services and Human Resources)	Determine if the work-related activities performed by the clerk required compensation under applicable District policies and wage and hour guidelines and, if so, calculate the number of hours owed to the employee.	<b>IV. Culture of Accountability</b>	<b>Medium/Medium</b>	300
19	Wage and Hour Concern CAP Follow-up Review (Financial Services – Payroll and Human Resources)	Determine whether management implemented CAP activities or took other actions to address any findings, observation(s), or recommendations in the Wage and Hour Concern Review.	<b>IV. Culture of Accountability</b>	<b>Medium/Medium</b>	30



## 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 professional development.</p> <p>Operational activities involve designing structures and processes aimed at achieving the Internal Audit mandate and overall goals of efficiency and effectiveness. This includes hours allocated to (but not limited to):</p> <ul style="list-style-type: none"> <li>• Reporting to the Board of Trustees,</li> <li>• Attending regular and special Board meetings,</li> <li>• Assigning auditors to specific projects and allocating/tracking time for Audit Plan activities,</li> <li>• Interviewing and hiring new staff members,</li> <li>• Completing staff appraisals,</li> <li>• Ensuring Internal Audit staff follow policies and procedures,</li> <li>• Completing mandatory District training,</li> <li>• Monitoring the department's budget,</li> <li>• Processing payroll and purchase orders,</li> <li>• Updating Internal Audit's MAPP and workpapers to ensure alignment to the new Global Internal Audit Standards, and</li> <li>• Implementing the new Audit Management software.</li> </ul>	3,245
Contingency and Consulting Hours	<p>The Audit Plan is 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"> <li>• Consulting services that may include participating in various team meetings, workgroups, or committees within 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,</li> <li>• Coordinating requests for information/documentation from external or law enforcement agencies,</li> <li>• Follow-up on concerns of high-risk or internal controls deficiencies, and</li> <li>• Follow-up on allegations of fraud or significant non-compliance.</li> </ul>	1,590
Fraud, Waste, and Abuse Hotline Reports Monitoring and Follow-up	<p>In accordance with professional standards and related practice guides, Internal Audit maintains an active role in promoting and assessing ethics throughout EPISD. This role includes hosting EPISD's Fraud, Waste, and Abuse Hotline and conducting investigations (also refer to Contingency Hours). Hours are set aside for monitoring reports received through the Fraud, Waste, and Abuse Hotline. Monitoring includes reviewing, following up/distributing (depending on the type of report), and tracking the status of concerns reported through the Hotline.</p>	326
Professional Development	<p>Staff will participate in various instructor-led or online courses in subjects directly related to auditing, the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF), or public sector topics to enhance their knowledge, skills, and other competencies and meet continuing professional education requirements.</p>	520
Quality Assessment	<p>Ongoing monitoring of Internal Audit activity to ensure the department continues to conform with the Institute of Internal Auditors' Standards and Code of Ethics.</p>	148
Risk Assessment	<p>A risk assessment is a process for identifying, measuring, and prioritizing risks based on their likelihood of occurrence and the magnitude of impact. We use the results of the annual risk assessment to develop the Audit Plan since it will help us identify and prioritize the areas of high risk.</p>	203



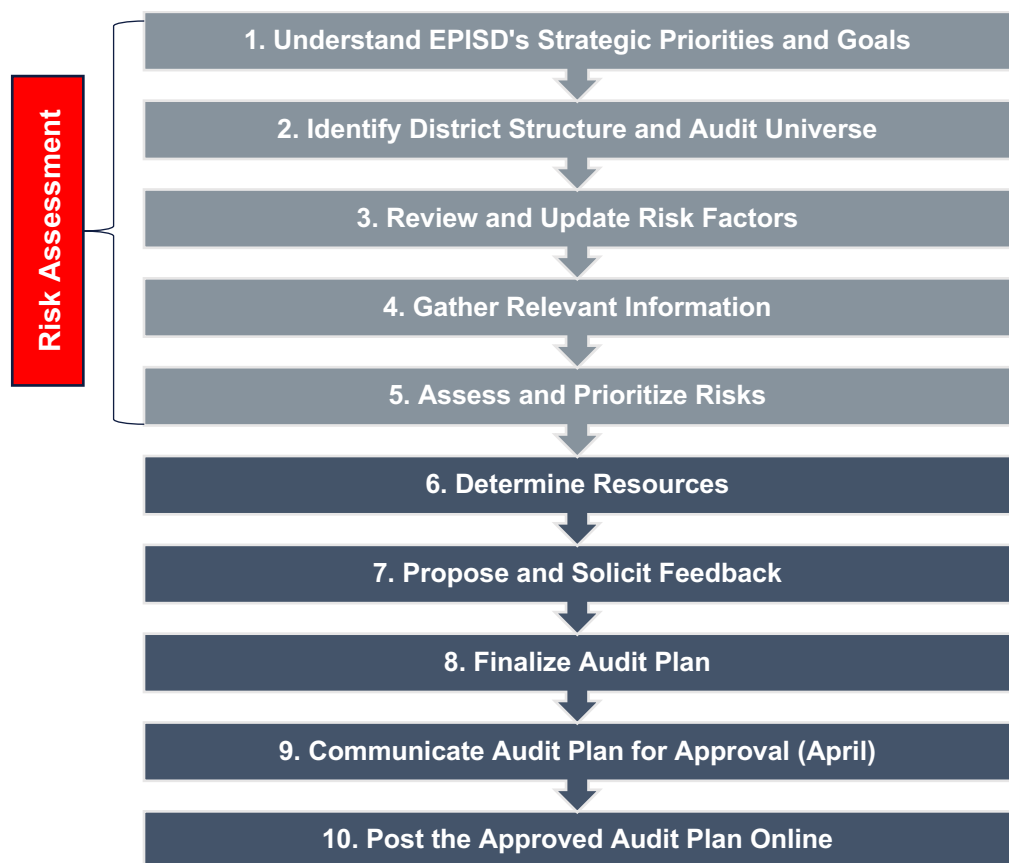
## Overview of Process

To develop the Audit Plan, we use a systematic process that helps us:

1. Make the best use of Internal Audit resources,
2. Generate buy-in from EPISD management/leadership,
3. Support EPISD’s success, and
4. Meet the Board’s mandate for Internal Audit.

The process is summarized in Exhibit 2 and outlined in the sections that follow.

### Exhibit 2: Summary of Audit Plan Process



## Risk Assessment

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.<sup>2</sup> We conduct an annual risk assessment to help Internal Audit properly align and focus its limited resources to produce insightful assurance and advice on EPISD’s most pressing issues.

The first step in the risk assessment is to understand EPISD’s strategic priorities (in the Strategic Blueprint) and goals. Next, we update the “audit universe” which consists of

<sup>2</sup> Definition from the Institute of Internal Auditors Standards Glossary.

EPISD’s key risk areas that could be subject to audit (auditable units). We identified 34 key auditable units based on a review of EPISD’s structure, organizational charts, position inventory listing, and annual department/program budgets.

The key auditable units included in our risk assessment are those that:

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

Internal Audit uses a "risk factor" approach for identifying and assessing risks. Risk factors are not risks, but rather attributes that are indicators of risk impact and likelihood. Risk factors serve as an efficient means for assessing risk since they provide consistent criteria for all auditable units. The risk factors are reviewed annually to ensure they are applicable across all auditable units and effective in helping assess the operating, financial, and compliance risks of the EPISD. Exhibit 3 includes the risk factors used for the 2024 Risk Assessment.

**Exhibit 3: Likelihood and Impact Risk Factors**

<b>LIKELIHOOD</b>	<b>1</b>	 Control & Environment	<b>IMPACT</b>	<b>5</b>	 Criticality of Unit
	<b>2</b>	 Changes in the Unit		<b>6</b>	 Financial Impact
	<b>3</b>	 Complexity		<b>7</b>	 Regulatory Compliance
	<b>4</b>	 Audit/Evaluation History		<b>8</b>	 Public Interest

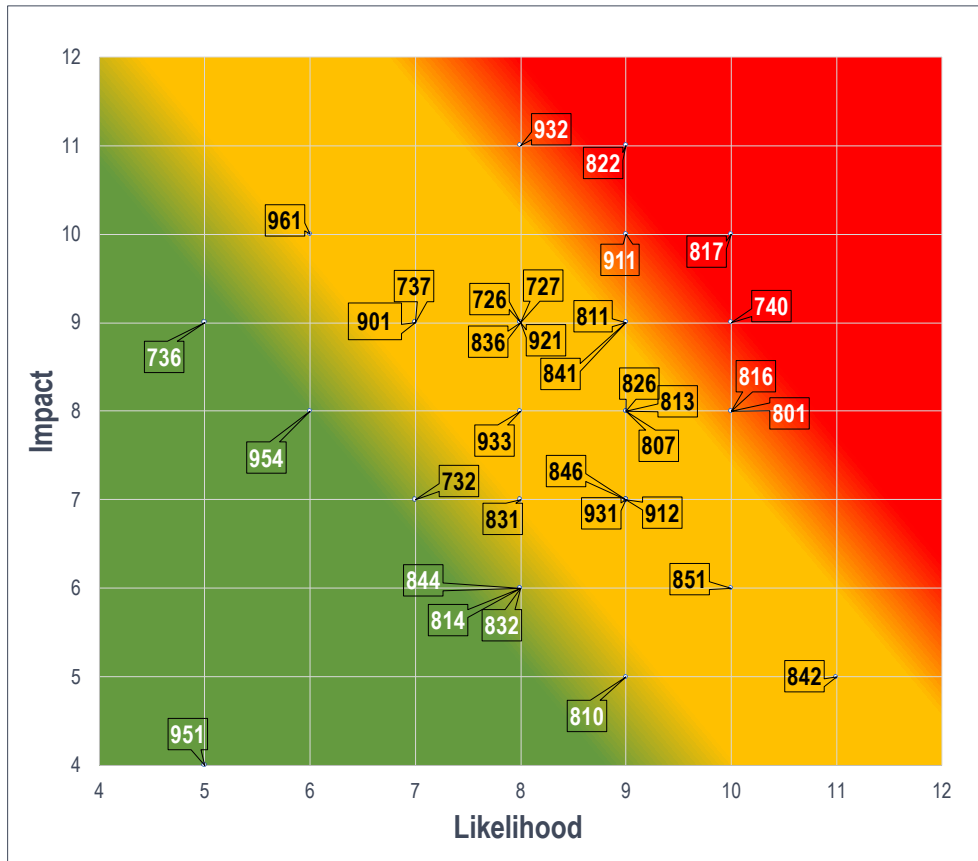
To help us determine the risk scores, we gathered information relevant to the risk factors through management questionnaires (41 responses received) and meetings with District leadership. We also met with external auditors and the Employee Relations staff to discuss risks they observed as they conducted their work. Ultimately, coordination with these two groups helps us better focus our audit resources and reduce duplication of efforts.

The Chief Internal Auditor uses the information gathered to measure the risk for each auditable unit. We use a three-point risk factor scale (for each risk factor) with one representing the lowest level of risk and three representing the highest. Once all auditable units have been scored, they are ranked from highest to lowest based on their likelihood and impact risk ratings. The likelihood and impact risk ratings are categorized based on the risk score as follows:

<b>Low Risk</b>	<b>Medium Risk</b>	<b>High Risk</b>
<b>4.0 to 6.9</b>	<b>7.0 to 9.9</b>	<b>10.0 to 12.0</b>

The Heat Map in Exhibit 4 illustrates the risk rating by auditable unit. The detailed results of the 2024 Risk Assessment (by auditable unit and risk factor) are also provided in **Attachment B**.

**Exhibit 4: Risk Assessment Heat Map – Risk Rank for Auditable Units**



Auditable Units					
726 Human Resources	811 Connecting Languages	836 Federal/State Programs & Fund Development	921 Transportation Services		
727 Financial Services	813 Career & Technology Education	841 Counseling & Advising	931 Custodial Operations		
732 Communications	814 Equity & Stakeholder Engagement	842 Digital & Learning Resources	932 Facilities & Construction		
736 Treasury Services	816 Student Retention & Truancy Prevention	844 Health Services	933 Maintenance, Buildings & Grounds		
737 Budget & External Financial Management Office	817 Student Services	846 Leadership & Talent Development	951 Print Shop Operations		
740 Procurement & School Resources	822 Special Education	851 Early Childhood Learning	954 Risk Management		
801 Teaching & Learning	826 College & Career Readiness & Innovation	901 Police Services	961 Food & Nutrition Services		
807 Whole Learner Support & Intervention	831 Fine Arts	911 Information Technology			
810 Health, Wellness, & Physical Education	832 Athletics	912 Strategic Planning, Analytics, & Accountability			

## Determining Resources

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

- **Appropriate:** Ensuring Internal Audit staff have the knowledge, skills, and other competencies collectively needed to carry out engagements. Please refer to Attachment C for Internal Audit staff qualifications.
- **Sufficient:** Obtaining the financial, staff, and technology resources needed to implement the Audit Plan.
- **Effectively deployed:** Ensuring financial, staff, and technology resources are allocated in a way that optimizes the achievement of the Audit Plan.

The Audit Plan's 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 leave, professional development, and administrative duties. The calculation of available budgeted hours and project hours is summarized in Exhibits 5 and 6 that follow.

**Exhibit 5: 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
<b>D. Available Budgeted Hours (A x B x C)</b>	<b>14,464</b>

**Exhibit 6: Project Hours Calculation**

Category	Hours	Percentage
D. Available Budgeted Hours (from Exhibit 4)	14,464	100%
Less:		
E. Staff leave hours	832	6%
F. Professional development hours	520	4%
G. Administrative duties hours	3,245	22%
<b>H. Project Hours Available (D - E - F - G)</b>	<b>9,867</b>	<b>68%</b>

Operating budgeted funds are used to ensure Internal Audit staff have the knowledge, skills, competencies, and resources (including technology) to perform their individual responsibilities effectively. The adopted operating budget for Internal Audit was \$97,383 in fiscal year 2024. For fiscal year 2025, we requested an additional \$6,200 to help cover the cost of implementing Audit Management Software. Exhibit 7 summarizes the department’s proposed operating budget for the 2025 fiscal year.

**Exhibit 7: Internal Audit 2025 Proposed Operating Budget**

Operating Budget	Proposed 2025 Budget
District Hotline	10,600
Copier/Scanner Annual Lease	2,000
Software (For Audit Management) <i>First year implementation costs estimated to be \$31,850, the remainder will be the recurring cost.</i>	63,250
Training (in-town and online)	12,425
Resource and reading materials (self-study)	300
Equipment and data analytics software	8,796
Department supplies and peripherals	1,455
Memberships and Certifications (IIA, ISACA, TASBO, and ACFE)	4,257
In-city travel reimbursement	500
	<b>\$ 103,583</b>

## Propose and Solicit Feedback

We created a list of potential projects based on the results of the risk assessment and Internal Audit hours available for projects. The Chief Internal Auditor met with the following executive cabinet-level administrators to review the risk assessment results and get input/buy-in on potential projects:

1. Chief of Police,
2. Chief Human Capital Management Officer,
3. Chief Financial Officer,
4. Chief Schools Officer,

5. Chief Academic Officer,
6. Chief Operations Officer,
7. Chief of Organizational Transformation and Equity,
8. General Counsel,
9. Deputy Superintendent of Administration, and
10. Deputy Superintendent of Academics, School Leadership, IT, and Operations

The Chief Internal Auditor also met with the Superintendent and members of the Board to share the results of the risk assessment, discuss areas of concern/high risk, and/or obtain input on the Audit Plan engagements.



# Attachment A: 2024-2025 Audit Plan Schedule

Project Name	Planned		Quarter 1			Quarter 2			Quarter 3			Quarter 4		
	Start Date	End Date	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
1 Activity Funds Audit	02/15/25	06/30/25												
2 Attendance & Truancy Audits (five total)	07/01/24	06/30/25												
3 Discipline Audit CAP Follow-up Review	07/01/24	06/30/25												
4 ESSER Audit CAP Follow-up Review	07/01/24	06/30/25												
5 IT Advisory Engagement	07/01/24	06/30/25												
6 Leavers Audit	07/01/24	02/28/25												
7 Leavers/Dropouts Assurance CAP Follow-up Review	03/01/25	06/30/25												
8 Leavers Data Integrity Advisory Engagement	09/01/24	06/30/25												
9 Maintenance Assurance Engagement	07/01/24	02/28/25												
10 Maintenance CAP Follow-up Review	03/01/25	06/30/25												
11 PEIMS CAP Follow-up Review	07/01/24	06/30/25												
12 PowerUp CAP Follow-up Review	07/01/24	12/31/24												
13 Special Education Assurance Engagement	07/01/24	02/28/25												
14 Special Education CAP Follow-up Review	03/01/25	06/30/25												
15 Transcript CAP Follow-up Review	07/01/24	12/31/24												
16 Truancy Audit Results Compilation	07/01/24	09/30/24												
17 Truancy Assurance Engagements	10/01/24	12/31/24												
18 Wage and Hour Concern Review	07/01/24	09/30/24												
19 Wage and Hour Concern CAP Follow-up Review	10/01/24	12/31/24												

**Legend: Reference to Strategic Levers**

- I. Whole Child Development
- II. Academic Excellence
- III. Destination District
- IV. Culture of Accountability



# Attachment B: 2024 Risk Assessment Results

		Likelihood Risk Factors						Impact Risk Factors						Risk Rank (Likelihood/Impact)
		Control Environment	Changes in Unit	Complexity	Audit/Evaluation History	Risk Score	Criticality of the Unit	Financial Impact	Regulatory Compliance	Public Sensitivity	Risk Score			
<b>Audit Universe</b>														
<b>Academics, School Leadership, and IT</b>														
822	Special Education (Sub-units/processes include: Special Education instructional programs including dyslexia, support services, and evaluation services)	2	2	3	2	9	3	3	3	2	11		Medium/High	
801	Teaching and Learning (Sub-units/processes include: Curriculum, Assessments, and Support for Literacy/STEM)	2	3	3	2	10	3	1	2	2	8		High/Medium	
911	Information Technology (Sub-units/processes include: Technology Applications, PEIMS, IT Operations, and Information Security)	2	3	2	2	9	3	3	2	2	10		Medium/High	
811	Connecting Languages (Sub-units/processes include: Dual Language program, bilingual/ESL, compliance, and migrant services)	2	2	3	2	9	3	2	2	2	9		Medium/Medium	
807	Whole Learner Support and Intervention (Sub-units/processes include: Social Emotional Learning, Positive Behavioral Interventions and Supports, and 504)	2	2	2	3	9	3	2	1	2	8		Medium/Medium	
826	College & Career Readiness and Innovation (Sub-units/processes include: Advanced Academics assessments, Gifted and Talented, P-TECHS, ECHS, and Planetarium)	2	2	3	2	9	3	2	1	2	8		Medium/Medium	
813	Career and Technology Education (Sub-units/processes include: Industry Based Certifications and CTE Programs of Study)	2	2	3	2	9	3	2	2	1	8		Medium/Medium	





# Attachment B: 2024 Risk Assessment Results

		Likelihood Risk Factors							Impact Risk Factors							Risk Rank (Likelihood/Impact)
		Control Environment	Changes in Unit	Complexity	Audit/Evaluation History	Risk Score	Criticality of the Unit	Financial Impact	Regulatory Compliance	Public Sensitivity	Risk Score	Risk Rank (Likelihood/Impact)				
841	<b>Audit Universe</b> Counseling and Advising (Sub-units/processes include: graduation programs, student transcripts, student scheduling, counseling services, and crisis and safety response)	2	2	3	2	9	3	1	2	3	9	3	2	3	9	Medium/Medium
851	Early Childhood Learning (Sub-units/processes include: Early Childhood Learning (Pre-K), and Montessori)	2	3	2	3	10	2	1	1	2	6					High/Low
842	Digital and Learning Resources (Sub-units/processes include: Technology Integration and Learning devices, apps, and tools; Library Programs; Academic UIL programs)	2	3	3	3	11	2	1	1	1	5					High/Low
844	Health Services	2	2	2	2	8	2	1	1	2	6					Medium/Low
810	Health, Wellness, and Physical Education	2	2	2	3	9	2	1	1	1	5					Medium/Low
<b>Organizational Transformation and Equity</b>																
836	Federal/State Programs and Fund Development	2	2	2	2	8	2	3	2	2	9	2	2	2	9	Medium/Medium
846	Leadership and Talent Development (Sub-units/processes include: District leadership professional development, Reading Academies, New Teacher Orientation, Onboarding and Development Mentor Orientation, UTEP Residents and Mentors support)	2	2	2	3	9	3	2	1	1	7	3	1	1	7	Medium/Medium
912	Strategic Planning, Analytics, and Accountability (Sub-units/processes include: Strategic Planning, Evaluations, Improvement Planning, Analytics, and Accountability)	2	2	3	2	9	2	1	2	2	7	2	2	2	7	Medium/Medium



# Attachment B: 2024 Risk Assessment Results

Audit Universe		Likelihood Risk Factors						Impact Risk Factors						Risk Rank (Likelihood/Impact)
		Control Environment	Changes in Unit	Complexity	Audit/Evaluation History	Risk Score	Criticality of the Unit	Financial Impact	Regulatory Compliance	Public Sensitivity	Risk Score			
814	Equity and Stakeholder Engagement (Sub-units/processes include: Family Engagement and Community Schools)	2	1	2	3	8	2	1	2	1	6	6	Medium/Low	
<b>Business Services</b>														
740	Procurement and School Resources	2	3	3	2	10	2	3	2	2	9	9	High/Medium	
727	Financial Services (Sub-units/processes include: Accounting, Accounts Payable, Payroll, Campus Accounting, Payment Services, and Travel)	2	2	3	1	8	2	3	2	2	9	9	Medium/Medium	
737	Budget and External Financial Management Office	2	2	2	1	7	3	3	2	1	9	9	Medium/Medium	
961	Food and Nutrition Services	2	1	1	2	6	3	3	2	2	10	10	Low/High	
954	Risk Management	2	1	2	1	6	2	2	2	2	8	8	Low/Medium	
736	Treasury Services	2	1	1	1	5	2	3	2	2	9	9	Low/Medium	
<b>Operations</b>														
932	Facilities and Construction	2	2	2	2	8	3	3	2	3	11	11	Medium/High	
933	Maintenance, Buildings and Grounds	2	1	2	3	8	2	2	2	2	8	8	Medium/Medium	
921	Transportation Services	2	1	2	3	8	3	2	2	2	9	9	Medium/Medium	
931	Custodial Operations	2	1	3	3	9	2	2	1	2	7	7	Medium/Medium	
951	Print Shop Operations	2	1	1	1	5	1	1	1	1	4	4	Low/Low	
<b>Administration</b>														
817	Student Services (Sub-units/processes include: student attendance, discipline, enrollment/withdrawal, transfers, leavers, and parent complaints)	2	3	3	2	10	3	3	2	2	10	10	High/High	
816	Student Retention and Truancy Prevention	2	3	3	2	10	3	1	2	2	8	8	High/Medium	



# Attachment B: 2024 Risk Assessment Results

		Likelihood Risk Factors						Impact Risk Factors						Risk Rank (Likelihood/Impact)	
		Control Environment	Changes in Unit	Complexity	Audit/Evaluation History	Risk Score	Criticality of the Unit	Financial Impact	Regulatory Compliance	Public Sensitivity	Risk Score				
<b>Audit Universe</b>															
726	Human Resources <i>(Sub-units Include: Employee Recruitment, Hiring/Retaining, Compensation, Benefits, and Employee Relations)</i>	2	2	3	1	8	3	2	2	2	2	2	2	9	Medium/Medium
831	Fine Arts	2	1	2	3	8	2	2	1	2	2	2	2	7	Medium/Medium
832	Athletics	2	1	2	3	8	2	1	1	2	1	1	2	6	Medium/Low
<b>Other</b>															
901	Police Services	2	2	2	1	7	2	2	3	2	2	3	2	9	Medium/Medium
732	Communications	2	1	1	3	7	2	1	1	3	1	1	3	7	Medium/Medium

**Risk Score Legend:**





# Attachment C: Internal Audit Staff Qualifications

ASSURANCE • INSIGHT • OBJECTIVITY

The Chief Internal Auditor ensures that internal auditors, collectively, have the competencies to complete the Audit Plan. In evaluating competencies, the Chief Internal Auditor considered:

1. Audit experience, since the effectiveness of internal auditors increases in proportion to their experience,
2. Relevant professional certifications/designations, as these are essential to strengthening an internal auditor's knowledge and credibility, and
3. Professional development/training, to show internal auditors are deepening their understanding of relevant topics and improving the quality of audit services.

A listing of Internal Audit staff and their qualifications follows.

**Chief Internal Auditor:** Mayra G. Martinez

Years of EPISD Service: 21 years

Years of Audit Experience: 23.5 years

Education: University of Texas at El Paso  
Bachelor of Business Administration, Accounting and Computer Information Systems

Certifications: Certified Internal Auditor (CIA), Certified Government Auditing Professional (CGAP),  
Certified Fraud Examiner (CFE), and Registered Texas School Business Administrator (RTSBA)

**Audit Supervisor:** Myrna P. Rodriguez

Years of EPISD Service: 11.6 years (also worked for another district for 4 years)

Years of Audit Experience: 17 years

Education: University of Texas at El Paso  
Bachelor of Business Administration, Accounting and Marketing  
Master of Accountancy

Certifications: CIA, CGAP, and CFE

**Audit Manager:** Areli J. Carrillo

Years of EPISD Service: 8.3 years (also worked for another district for 7 years)

Years of Audit Experience: 17 years

Education: University of Texas at El Paso  
Bachelor of Business Administration, Accounting and Finance  
Master of Business Administration

Certifications: CGAP and CFE

**Information Technology Auditor:** Antonio (Tony) Alanis

Years of EPISD Service: 33.7 years

Years of Audit Experience: 33.7 years

Certifications: Certified Information Systems Auditor (CISA) and Certified Data Privacy Solutions  
Engineer (CDPSE)

**Senior Auditor:** Elizabeth (Lyz) Parra

Years of EPISD Service: 2.8 years

Years of Audit Experience: 12.3 years

Education: University of Phoenix  
Bachelor of Science in Business/Accounting  
Master of Business Administration

Certifications: CGAP and CFE

**Senior Auditor:** Julie Franco

Years of EPISD Service: 1.7 years

Years of Audit Experience: 10.2 years

Education: University of Texas at El Paso  
Bachelor of Business Administration, Accounting

**Internal Auditor:** Yvonne T. Herrera

Years of EPISD Service: 13 years (also worked for another district for 5 years)

Years of Audit Experience: 17 years

Education: University of Phoenix  
Bachelor of Science, Business Information Systems  
Certifications: CFE and Certified Texas School Business Specialist (CTSBS)

**Internal Auditor:** Susana (Sue) Ramirez

Years of EPISD Service: 2.1 years (also worked for two other districts for over 10 years)

Years of Audit Experience: 12.5 years

Education: University of Texas at El Paso  
Bachelor of Business Administration, Accounting

Certifications: CFE and RTSBA



## **El Paso ISD Board**

Israel Irrobali | President  
Valerie Beals | Vice-President  
Isabel Hernandez | Secretary  
Daniel E. Call | Trustee  
Alex Cuellar | Trustee  
Leah Hanany | Trustee

## **Internal Audit**

Assurance | Insight | Objectivity

1014 N. Stanton | El Paso, TX 79902  
Phone: 915-230-2743  
[audit@episd.org](mailto:audit@episd.org)

Fraud, Waste, and Abuse Hotline:  
<https://www.reportlineweb.com/EPISD> or (800) 620-8591