Audit Plan

Fiscal Year 2018–2019

ASSURANCE • INSIGHT • OBJECTIVITY

Amended on October 16, 2018

EL PASO INDEPENDENT SCHOOL DISTRICT INTERNAL AUDIT

Contents

Abbreviation List

CAP	Corrective Action Plan
EPISD	El Paso Independent School District
FY	Fiscal Year
IA	Internal Audit
IIA	Institute of Internal Auditors
Standards	International Standards for the Professional Practice of Internal Auditing

Overview

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the District's operations. The mission of the El Paso Independent School District's (EPISD) Internal Audit Department is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.

The International Standards for the Professional Practice of Internal Auditing (Standards) and Board Policy CFC (Local) require the Chief Internal Auditor develop an annual risk-based Audit Plan to determine the priorities of the Internal Audit Department. Board Policy CFC (Local) requires the Audit Plan be submitted to the EPISD's Board of Trustees for approval.

Requirements

The Audit Plan establishes the framework for the activity of the Internal Audit Department. According to Standard 2010, the Audit Plan should be:
1. Consistent with the District's goals and priorities,
2. Based on a documented risk assessment undertaken at least annually,
3. Considers input of senior management and the Board, and
4. Dynamic and flexible to ensure Internal Audit can be responsive to changes from unforeseen issues and events during the year.

Audit Plan Methodology

The Internal Audit Department has completed its annual risk assessment leading to the development of the Audit Plan for fiscal year 2018-2019. The methodology and results of the risk assessment are included in the Risk Assessment section and Attachment A.

In developing the Audit Plan, the Chief Internal Auditor met with District leadership and the Board of Trustees to seek their input regarding areas of concern/high risk and on the potential Audit Plan projects. The Audit Plan activities are consistent with and support the EPISD's Board Goals and Strategic Priorities. The Audit Plan also includes hours dedicated to Corrective Action Plan follow-up reviews, carry-forward projects, activities required or recommended as best practices by the IIA Standards, and administrative tasks related to the day-to-day operations of the department.

In accordance with Standard 2010 Planning, the Chief Internal Auditor will "…review and adjust the plan, as necessary, in response to changes in the organization's business, risks, operations, programs, systems, and controls." Any significant changes required of the plan will be presented to the Board for approval. The Chief Internal Auditor will provide the Board quarterly reports on the Internal Audit activities and related matters in accordance with the Internal Audit Charter (CFC Exhibit).

Allocation of Resources

Because we are confronted with virtually unlimited potential projects with limited resources, it is important that we determine the resources (staff chargeable hours and department budget) available to carry out the plan.

The 2018-2019 Audit Plan budgeted hours equal 16,640 hours which were determined based on the eight (8) full-time equivalent audit professionals (including the Chief Internal Auditor). The calculation of available and chargeable audit hours is summarized in Tables 1 and 2 that follow.

Table 1: Available Hours Calculation

A.	Weekdays in fiscal year 2018-2019	260
B.	Number of hours per day	8
C.	Auditor Full-time Equivalent (FTE)	8
D.	Available Hours (A x B x C)	16,640

Table 2: Audit Plan Chargeable Hours

Category	Hours	Percentage
Available hours	16,640	100%
Less:		
Holiday hours (30 days)	1,920	11.5%
Leave hours	1,112	6.7%
Professional development	510	3.1%
Administrative duties	2,514	15.1%
Equals: Audit Plan Chargeable Hours Available	10,584	63.6%

With 90% of our department's budget devoted to salary costs and other uncontrollable costs, such as the District's Fraud, Waste, and Abuse Hotline and the copier/scanner annual lease, we carefully manage all discretionary aspects of our budget. Table 3 provides a summary of the department's budgeted resources.

Table 3: Internal Audit Department Budget

90%	Salaries and benefits (estimate based on current year's budget)	668,548
	District Hotline	8,300
	Copier/scanner annual lease	2,600
10%	Part-time interns	22,850
	Training (travel and in-town)	26,550
	Reference and reading materials	1,050
	Equipment and software	17,680
	Department supplies and peripherals	4,958
	Memberships (IIA, TASBO, ALGA, and ACFE)	2,875
	In-city travel reimbursement	600
	Total budget	**$ 756,011**

Audit Plan Activities

The Audit Plan activities, with broad objectives and selection criteria (risk rating), are included in this section. The Audit Plan services/activities are listed in order of priority within the following sections:

➢ Assurance Services
➢ Corrective Action Follow-up Services
➢ Activities Recommended or Required by the Standards
➢ Administrative Duties and Other Activities

Assurance Services

	Activities	Broad Activity Objective	Risk Rating (Likelihood/Impact)
1	2016 Bond Program Audits	The overall objectives of 2016 Bond program related audits will be to: • Review construction costs allocated to the 2016 Bond program to determine allowability; • Review construction activity, with a focus on high-risk aspects; • Review controls to ensure they are developed and maintained; and • Provide value-added recommendations that mitigate risks, increase compliance, and improve the future management of construction projects.	**High/High**
2	Special Education Students Participation in Bilingual/ESL Programs	Review and assess controls and compliance with state and local requirements related to participation of Special Education Students in bilingual education and/or English as a Second Language (ESL) programs.	**High/High**
3	Individualized Education Plan and SHARS Audit and CAP Follow-up	To determine whether Corrective Action Plan activities for the IEP and SHARS Audit were effectively implemented.	**Medium/High**
4	Purchasing Card Audit (Roll forward)	To determine whether purchase cards' transactions are allowable and were properly approved. We would also determine if the purchase card user management process is properly maintained.	**High/Medium**
5	Vendor Master File Audit (Roll forward)	Verify that adequate controls exist and are operating effectively over the setup and maintenance of vendors.	**Medium/High**
6	Contracted Services Audit	Review and assess controls and compliance with state and local requirements related to contracted services. We would also determine whether there is evidence that services were received in exchange for the funds expended, and there was an evaluation of the effectiveness of the services rendered.	**High/High**
7	Student Success Initiative Audit	Review and assess controls and compliance with the Student Success Initiative state and local requirements.	**High/Medium**
8	College Readiness Program Audit	Review and assess all applicable controls and compliance requirements as it relates to college readiness to ensure requirements are properly identified and followed.	**High/Medium**

	Activities	Broad Activity Objective	Risk Rating (Likelihood/Impact)
9	Change Management Process Audit	Determine whether the change management process in Technology Services is controlled, monitored, and complies with best practices.	**High/High**
10	Discipline Attendance Records Audit	Review and assess controls and compliance with proper attendance reporting and requirements for disciplinary actions that results in a removal of a student from their academic program.	**High/High**
11	Payroll Audits	Determine whether the controls for the payroll process at the campus and department levels provide reasonable assurance the District is in compliance with federal wage and hour laws and Board Policy.	**High/High**
12	Officiating Services Paid Were Not Rendered Investigation and CAP Follow-up	The objective will be to determine the validity of the allegation a local sports association is billing the District for officiating services not rendered during the 2017-2018 school year.	**High/Medium**
13	Internal Controls Over Game Officials Services Recommendations and CAP Follow-up	The objective will be to communicate the causes of the findings identified in the "Officiating Services Paid Were Not Rendered" investigation report and to make recommendations to strengthen and improve the District's internal controls and processes involving the managing, payment, and recording of game official services.	**High/Medium**

Corrective Action Plan Follow-up Services

	Activities	Broad Activity Objective	Risk Rating (Likelihood/Impact)
14	Bond Program Management Advisory Services CAP Follow-up	To determine whether Corrective Action Plan activities for the Bond Program Management Advisory Services Audit were effectively implemented.	**High/High**
15	Student Discipline CAP Follow-up	To determine whether Corrective Action Plan activities for the Student Discipline Audit were effectively implemented.	**High/High**
16	Attendance CAP Follow-up	To determine whether Corrective Action Plan activities for the Attendance Audit were effectively implemented.	**High/High**
17	Limited English Proficient CAP Follow-up	To determine whether Corrective Action Plan activities for the Limited English Proficient Audit were effectively implemented.	**High/Medium**
18	Procurement Audit CAP Follow-up	To determine whether Corrective Action Plan activities for the Procurement Audit were effectively implemented.	**Medium/High**
19	Cash Fundraiser CAP Follow-up	To determine whether Corrective Action Plan activities for the Cash Fundraiser Audit were effectively implemented.	**High/Medium**
20	Data Center Consulting CAP Follow-up	To determine whether recommendations for the Data Center Consulting project were effectively implemented.	**Medium/High**

Activities Recommended or Required by the IIA Standards

21	Contingency and Consulting Hours	Audit plans are developed based on priorities and estimations of time. Contingency hours are reserved to ensure the risk-based 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: a. Consulting services that may include participating in various team meetings, workgroups, or committees within the District 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. b. Coordinating requests for information/documentation from external or law enforcement agencies, c. Follow-up on allegations of fraud or significant non-compliance, and d. Follow-up on concerns of high risk or internal controls deficiencies.
22	Fraud, Waste, and Abuse Hotline Reports Monitoring and Follow-up	In accordance with professional standards and related practice guides, Internal Audit should maintain an active role that relates to both promoting and assessing ethics throughout the District. This role may include hosting the District's Fraud, Waste, and Abuse Hotline and conducting fraud investigations (also refer to Contingency Hours). Hours are set aside for monitoring incident reports received through the Fraud, Waste, and Abuse Hotline. Monitoring includes reviewing, distributing, and tracking the status of concerns reported through the hotline and forwarded to data/process owners for follow-up. Monthly status reports are provided to the Board.
23	Quality Self-Assessment	Conduct an informal quality self-assessment of Internal Audit Department's implementation of the IIA Standards.
24	Risk Assessment	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.

Administrative Duties and Other

25	Administrative Duties	Strategic activities: Developing the annual audit plan, identifying department needs, reviewing staff competency, and planning for staff development. Operational activities involving designing structures and processes aimed at achieving Internal Audit activity objectives and overall goals of efficiency and effectiveness. This includes hours allocated to: • 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, • District-mandated training, • Interviewing and hiring new staff members, • Staff appraisals, • Ensuring Internal Audit staff follow policies and procedures, • Monitoring the department's budget, and • Processing payroll and purchase orders
26	Professional Development	Standard 1230 states, "Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development." 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 in order to enhance auditors' knowledge, skill, and other competencies, and meet continuing professional education requirements. We have set aside hours for staff to participate in professional organizations, including the local chapters of the IIA, ACFE, and TASBO, in an effort to stay up to date with

		changes in the internal audit profession and best practices in auditing, fraud, school-district operations, and information security management issues.
27	Wells Fargo Banking Self Administration Duties	Establish user access to the Wells Fargo Commercial Electronic Office Portal services, edit and disable user IDs, and enroll company employees in new services.

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." IIA Standards Glossary Definition. A risk assessment is recognized as the preferred process for identifying, measuring, and prioritizing risks based on their likelihood of occurrence and the magnitude of impact.

A risk assessment serves as a tool used by Internal Audit to develop the annual Audit Plan since it will help us identify and prioritize the potential areas of high risk, so that focus is placed on the auditable activities of greatest significance. As required by the IIA Standards, input from District Leadership and the Board of Trustees is considered in this process.

Audit Universe

The first step in the risk assessment is to define the "audit universe," which includes the auditable units in the District. We identify the audit universe based on a review of the District's organizational charts, strategic plan, annual budget, emerging risks and trends, and Internal Audit staff's understanding of the current risks impacting school districts. Auditable units included in the risk assessment are those that:

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

Methodology

The level of risk varies from department to department, program to program, and unit to unit. The definition of risk for an organization can be broken down into four elements:

1. Strategic Risks: Relates to doing the wrong things.
2. Operating Risks: Relates to doing the right things the wrong way.
3. Financial Risks: Relates to losing financial resources or incurring unacceptable costs.
4. Compliance Risks: Relates to non-compliance with District policies/regulations or state/federal laws.

Once the audit universe is established, Internal Audit measures the risk based on likelihood and impact risk factors. The risk factors are reviewed on an annual basis to ensure they are relevant and effective in helping determine the strategic, operating, financial, and compliance risks of the District.

We use eight (8) likelihood/impact risk factors and a three-point risk factor scale with one representing the lowest level of risk and three representing the highest. The likelihood/impact risk factors are defined in Table 4: Likelihood and Impact Risk Factors.

Table 4: Likelihood and Impact Risk Factors

LIKELIHOOD	**1**	Control Environment	Assessment of control environment is based on factors such as the adequacy of the existing control structure, expertise of management, historical problems, conditions found during recent reviews/interactions, and the overall effectiveness and efficiency of operations.
	2	Changes in the Unit	Changes in management personnel, organizational and operational structure, and the operational systems can influence risk. In some cases, reorganization of responsibilities and activities can result in significant changes that compromise the internal control environment.
	3	Complexity of Monitoring Activities	This factor considers the locations/number of locations where activities and the monitoring of these activities take place.
	4	Audit History	This considers whether there has been an audit of the unit, the last time an audit was performed, and the results of such audit.
IMPACT	**5**	Criticality of the Unit	This factor measures the importance of the unit to accomplish the mission of the District. This considers the impact if unit is unable to provide its service within a required time frame and/or at the expected level.
	6	Financial Impact	This considers the overall dollar amount flowing through, committed to, or generated by the unit/process (e.g. expenditures, grant amount, revenues collected/earned). This evaluates the impact of inappropriate activity from a financial perspective.
	7	Regulatory Compliance	The complexity, volume, and clarity of regulations/compliance requirements from external requirements impacts the District's ability to comply, and therefore influences risk. Risks relate to the inability to comply; penalties, fines or litigation; loss of funding sources; and regulatory restrictions.
	8	Public Sensitivity	This measures the sensitivity of the unit to public exposure of critical internal issues. This considers the potential effect to the District overall as the result of negative information.

To help us determine the risk scores, we gather information relevant to the risk factors through questionnaires completed by the management and leadership from the auditable units. However, the risk scoring is performed by Internal Audit. Once all auditable units have been scored, they are ranked from highest to lowest based on their risk rating (likelihood and impact). The results of the 2017-2018 Risk Assessment are included in Exhibit A.

Internal Audit Department
EL Paso ISD - Risk Assessment

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Audit Universe		Auditable Units (Key process, activity, program, function, or department)	Risk Factors								Risk Scores		Risk Rank (Likelihood/ Impact)
			Control Environment	Changes in Unit	Complexity of Monitoring Activities	Audit History	Criticality of Unit	Financial Impact	Regulatory Compliance	Public Sensitivity	Likelihood	Impact	
932	932	Facilities & Construction — 2016 Bond Projects	2	3	3	3	3	3	2	3	11	11	High/High
801	801	Curriculum and Instruction — Curriculum and Instruction - Contract Services	3	2	3	3	3	2	2	3	11	10	High/High
801	801	Curriculum and Instruction — LEP/LPAC Compliance	3	3	3	2	3	2	2	3	11	10	High/High
817	817	Student and Parent Services — Student Attendance Reporting	2	3	3	2	3	3	3	3	10	12	High/High
822	822	Special Education and Special Services — Special Education Services - IEP/ARD Process	2	3	3	2	3	2	3	3	10	11	High/High
727	727	Financial Services — Payroll Process	2	3	3	2	3	3	2	3	10	11	High/High
817	817	Student and Parent Services — Student Discipline Reporting	2	3	3	2	3	1	3	3	10	10	High/High
911	911	Technology Services — Change Management	2	3	2	3	3	2	2	3	10	10	High/High
911	911	Technology Services — Information Security	2	3	3	2	3	2	2	3	10	10	High/High
801	801	Curriculum and Instruction — College Readiness Initiatives	3	3	3	3	3	3	2	2	12	8	High/Medium
804	804	School Leadership — Student Success Initiative - Grade Placement Committees -	3	3	3	3	3	1	2	2	12	8	High/Medium
811	811	Languages and Learning — Connecting and Dual Languages Program	2	3	3	3	3	2	2	2	11	9	High/Medium
822	822	Special Education and Special Services — MAC/SHARS	3	3	3	2	2	2	3	2	11	9	High/Medium
935	933	Operations Support Services — Maintenance, Buildings & Grounds	3	3	2	3	2	2	2	2	11	8	High/Medium
832	832	Athletics — Athletics	2	2	3	3	2	2	2	3	10	9	High/Medium
729	729	Procurement Services — Vendor Contracts	2	2	3	3	2	3	2	2	10	9	High/Medium
727	727	Financial Services — Purchasing Card Program	2	3	2	3	1	1	2	3	10	7	High/Medium
727	727	Financial Services — Campus and Student Activity Funds	3	3	2	2	1	1	2	3	10	7	High/Medium
800A	821	Academics — Active Learning	3	3	2	2	3	1	1	2	10	7	High/Medium
801	801	Curriculum and Instruction — Teacher Lesson Plans	2	2	3	3	3	1	2	1	10	7	High/Medium
935	931	Operations Support Services — Custodial Operations	2	3	3	2	2	2	1	2	10	7	High/Medium
729	729	Procurement Services — Procurement Process	2	2	3	2	3	3	3	3	9	12	Medium/High
911	911	Technology Services — Technology Operations	2	3	2	2	3	2	2	3	9	10	Medium/High
912S	912S	Strategy & Evaluation — Strategy & Evaluation	2	2	2	3	3	2	2	3	9	10	Medium/High
912T	912T	Assessment — Assessment Department	2	2	3	2	3	2	3	2	9	10	Medium/High
807	841	Student & Family Empowerment — Counseling & Advising	2	2	3	2	3	1	3	3	9	10	Medium/High
911	911	Technology Services — Disaster Recovery and Business Continuity	2	3	2	2	3	2	2	3	9	10	Medium/High
914	914	PEIMS Support Services — PEIMS Support Services	2	2	3	2	3	2	3	2	9	10	Medium/High
817	817	Student and Parent Services — Student Graduation Requirements Verification	2	2	3	2	3	1	3	3	9	10	Medium/High
729	729	Procurement Services — Vendor Master File Maintenance	2	2	2	3	2	3	2	3	8	10	Medium/High
912A	912A	Accountability — Accountability Department	2	2	1	3	3	2	3	2	8	10	Medium/High
728	728	Treasury — Treasury Management	2	1	1	3	3	3	3	2	7	11	Medium/High
911	911	Technology Services — Data Center	1	3	1	2	3	2	2	3	7	10	Medium/High
726	726	Human Resources — Employee Benefits	2	1	2	2	2	3	2	3	7	10	Medium/High
726	726	Human Resources — Employee Compensation	2	2	1	2	2	3	2	3	7	10	Medium/High
737	849	Budget & External Fin Mgmt. Off — State Compensatory Education and At-risk Identification	2	2	3	2	3	2	2	2	9	9	Medium/Medium
809	813	21st Century Learning & Well Being — Career and Technical Education	2	2	2	3	3	2	2	2	9	9	Medium/Medium

Risk Factors

Audit Universe		Auditable Units (Key process, activity, program, function, or department)	Control Environment	Changes in Unit	Complexity of Monitoring Activities	Audit History	Criticality of Unit	Financial Impact	Regulatory Compliance	Public Sensitivity	Risk Scores Likelihood	Risk Scores Impact	Risk Rank (Likelihood/ Impact)
737	Budget & External Fin Mgmt. Off	849 Title I, Part A Program	2	2	2	3	2	3	2	2	9	9	Medium/Medium
807	Student & Family Empowerment	807 Family Engagement	2	2	2	3	3	2	2	2	9	9	Medium/Medium
812	Innovation, Design & Development	734 Innovation, Design & Development	2	2	2	3	3	2	2	2	9	9	Medium/Medium
812	Innovation, Design & Development	812 New Tech Program	2	2	2	3	3	2	2	2	9	9	Medium/Medium
822	Special Education and Special Services	822 Special Education - Therapy Services	2	2	3	2	3	2	2	2	9	9	Medium/Medium
817	Student and Parent Services	817 Student Enrollment and Withdrawal Process	2	3	2	2	3	1	2	3	9	9	Medium/Medium
727	Financial Services	727 Federal/State Time and Effort	2	2	2	3	2	2	2	2	9	8	Medium/Medium
812	Innovation, Design & Development	836 Fund Development and Partner Stewardship	2	2	2	3	2	2	2	2	9	8	Medium/Medium
932	Facilities & Construction	932 Project Management and Planning	2	2	2	3	2	2	2	2	9	8	Medium/Medium
822	Special Education and Special Services	822 Special Education Curriculum and Instruction	2	2	3	2	3	1	2	2	9	8	Medium/Medium
732	Community Engagement	732 Community Engagement Initiatives	2	3	1	3	2	2	1	2	9	7	Medium/Medium
807	Student & Family Empowerment	807 Community Schools	2	2	2	3	3	1	1	2	9	7	Medium/Medium
817	Student and Parent Services	817 Grade Level and Course Grade Changes Process	2	2	3	2	2	1	2	2	9	7	Medium/Medium
822	Special Education and Special Services	822 Homebound/Home Hospital Services	2	2	2	3	3	1	2	1	9	7	Medium/Medium
807	Student & Family Empowerment	807 Social Emotional Learning	2	2	2	3	3	1	1	2	9	7	Medium/Medium
817	Student and Parent Services	817 Student Transfers Process	2	2	2	3	2	1	2	2	9	7	Medium/Medium
911	Technology Services	911 Technology Support (Help Desk)	2	3	2	2	2	2	1	2	9	7	Medium/Medium
737	Budget & External Fin Mgmt. Off	849 Title II, Part A Program	3	2	2	2	2	1	2	2	9	7	Medium/Medium
737	Budget & External Fin Mgmt. Off	849 Title III, Limited English Proficient	3	2	2	2	2	1	2	2	9	7	Medium/Medium
727	Financial Services	727 Travel Office	2	2	2	3	1	1	2	3	9	7	Medium/Medium
817	Student and Parent Services	817 Student Leavers Reporting	2	2	2	2	3	1	3	2	8	9	Medium/Medium
817	Student and Parent Services	817 Student Transcripts	2	2	2	2	3	1	3	2	8	9	Medium/Medium
822	Special Education and Special Services	822 504 Services	2	2	2	2	3	2	2	1	8	8	Medium/Medium
726	Human Resources	726 Employee Recruiting and Retention	2	1	2	3	3	1	2	2	8	8	Medium/Medium
726	Human Resources	726 Employee Hiring Process	2	2	2	1	3	1	2	2	7	8	Medium/Medium
726	Human Resources	726 Employee Relations - Human Resources	1	2	2	3	2	1	2	2	8	7	Medium/Medium
935	Operations Support Services	961 Food and Nutrition Services - Breakfast in the Classroom	2	2	2	2	2	2	2	1	8	7	Medium/Medium
935	Operations Support Services	961 Food and Nutrition Services - National School Lunch Program (Free and Reduced Lunch)	2	2	2	2	2	2	2	1	8	7	Medium/Medium
737	Budget & External Fin Mgmt. Off	849 Title I, Part D Program	2	2	2	2	2	1	2	2	8	7	Medium/Medium
935	Operations Support Services	921 Transportation Services - Bus Routing and Scheduling	2	1	2	3	3	1	2	1	8	7	Medium/Medium
727	Financial Services	727 Accounts Payable Process	1	1	2	3	3	3	2	1	7	9	Medium/Medium
737	Budget & External Fin Mgmt. Off	733 Department and District-wide Budget Process	1	2	2	3	3	3	1	2	7	9	Medium/Medium
727	Financial Services	727 General Fund/Special Revenue Accounting	2	2	1	2	2	2	3	2	7	9	Medium/Medium
727	Financial Services	727 Capital Assets	2	2	2	1	2	2	2	2	7	8	Medium/Medium
935	Operations Support Services	921 Transportation Services - Fleet Management (Inventory and Preventive Maintenance)	2	1	1	3	3	2	1	2	7	8	Medium/Medium
822	Special Education and Special Services	844 Health Services	2	1	2	2	2	1	2	2	7	7	Medium/Medium
822	Special Education and Special Services	822 IDEA B Compliance	2	2	1	2	2	2	2	1	7	7	Medium/Medium
737	Budget & External Fin Mgmt. Off	849 Impact Aid	2	1	2	2	1	2	2	2	7	7	Medium/Medium
816	Student Retention & Truancy	816 Student Retention & Truancy Prevention	2	1	1	3	2	1	2	2	7	7	Medium/Medium
737	Budget & External Fin Mgmt. Off	733 Schools Staffing and Budget Process	1	2	2	1	3	3	2	3	6	11	Low/High
935	Operations Support Services	961 Food and Nutrition Services - Cafeteria Cash Collections	3	3	3	3	2	1	1	2	12	6	High/Low

Audit Universe		Auditable Units (Key process, activity, program, function, or department)		Control Environment	Changes in Unit	Complexity of Monitoring Activities	Audit History	Criticality of Unit	Financial Impact	Regulatory Compliance	Public Sensitivity	Risk Scores Likelihood/Impact		Risk Rank (Likelihood/Impact)
801	Curriculum and Instruction	835	Comprehensive Needs Assessment and District Improvement Plan Development Process	3	3	3	3	2	1	2	1	12	6	High/Low
801	Curriculum and Instruction	835	Migrant Program	3	3	2	3	2	1	2	1	11	6	High/Low
801	Curriculum and Instruction	835	Summer School	3	3	2	3	2	1	2	1	11	6	High/Low
801	Curriculum and Instruction	835	Student and Academic Progress Initiatives	3	3	2	3	2	1	2	1	11	6	High/Low
737	Budget & External Fin Mgmt. Off	849	Comparability and Maintenance of Effort Compliance	2	1	1	2	2	2	2	2	6	8	Low/Medium
954	Risk Management	954	Risk Management	2	1	2	1	2	2	2	1	6	7	Low/Medium
809	21st Century Learning & Well Being	810	Health, Wellness & PE	2	2	2	3	3	1	1	1	9	6	Medium/Low
812	Innovation, Design & Development	842	Library Learning Resources	2	2	2	3	2	1	1	2	9	6	Medium/Low
805	School Leadership	805	ROTC Programs	2	2	2	3	3	1	1	1	9	6	Medium/Low
809	21st Century Learning & Well Being	831	Fine Arts	2	2	2	3	2	1	1	1	9	5	Medium/Low
809	21st Century Learning & Well Being	809L	Science Resource Center	2	2	1	3	2	1	1	1	8	5	Medium/Low
800A	Academics	846	Staff Development	2	1	2	3	2	1	1	1	8	5	Medium/Low
812	Innovation, Design & Development	812	Technology/Innovation	2	1	2	3	2	1	1	1	8	5	Medium/Low
922	Warehouse Services	922	Warehouse Operations	2	2	2	2	1	2	1	1	8	5	Medium/Low
812	Innovation, Design & Development	734	District Course Listing/Offerings	2	2	2	1	2	1	2	1	7	6	Medium/Low
807	Student & Family Empowerment	828	San Jacinto Adult Program	2	2	1	2	1	1	2	1	7	5	Medium/Low
935	Operations Support Services	921	Transportation Services - Fuel Inventory and Usage	2	1	1	3	1	1	2	1	7	5	Medium/Low
951	Print Shop	951	Print Shop Operations	2	1	1	3	1	1	1	1	7	4	Medium/Low
935	Operations Support Services	921	Transportation Services - Auto Shop	2	1	1	3	1	1	1	1	7	4	Medium/Low