



EL PASO ISD
it starts with us

Audit Plan



Fiscal Year 2023-2024

Assurance | Insight | Objectivity

Changes Approved by the Board on May 21, 2024

EPISD



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ASSURANCE • INSIGHT • OBJECTIVITY

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Abbreviations List

ACFE	Association of Certified Fraud Examiners
CAP	Corrective Action Plan
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
GT	Gifted and Talented
IIA	Institute of Internal Auditors
IPPF	International Professional Practices Framework
ISACA	An international professional association focused on IT governance
IT	Information Technology
PEIMS	Public Education Information Management System
RTSBA	Registered Texas School Business Administrator
Standards	International Standards for the Professional Practice of Internal Auditing
TASBO	Texas Association of School Business Officials
TEA	Texas Education Agency



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 activity of Internal Audit. The Audit Plan is designed to ensure 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 (Board).

The 2023-2024 Audit Plan:

1. Supports EPISD in achieving the Strategic Blueprint adopted by the Board on December 13, 2022,
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 2023-2024 Audit Plan covers the period of July 1, 2023, to June 30, 2024.

Audit Plan Approval

As required by Board Policy CFC (Local and Exhibit), the EPISD's Board reviewed and approved the 2023-2024 Audit Plan on April 18, 2023. The Chief Internal Auditor has the responsibility to (i) communicate to the Board the impact of resource limitations on the Audit Plan and (ii) review and adjust the Audit Plan in response to changes in the District's business, risks, operations, programs, systems, and controls. Audit Plan changes were approved by the Board on May 21, 2024.

I want to thank the Board for their continued support and District leadership for their cooperation and responsiveness.

Submitted by:

Singed document on file

Mayra G. Martinez, CIA, CFE, CGAP, RTSBA
Chief Internal Auditor, EPISD

4/30/24

Date

Audit Plan Changes Approved by the Board of Trustees on May 21, 2024:

Singed document on file

Israel Irrobali, President
EPISD Board of Trustees

5/21/24

Date



Introduction to Audit Plan

Internal Audit has completed its annual risk assessment leading to the development of the 2023-2024 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 2023-2024 Audit Plan includes 17 engagements that support four of the five Strategic Levers in EPISD's 2022-2025 Strategic Blueprint. The four Strategic Levers are:

I Whole Child Development

El Paso ISD schools foster learning environments for the whole child to thrive.

II Academic Excellence

El Paso ISD empowers all learners to excel in current and future pursuits.

III Destination District

El Paso ISD solidifies its position as El Paso's destination district.

IV Culture of Accountability

El Paso ISD cultivates a culture of transparency, care, and service.

Engagements were not included to directly support Strategic Lever V Equity by Design (EPISD Champions a targeted approach to universal access and system equity) since there are plans to outsource a comprehensive equity audit of the District in the near future.

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 for EPISD.¹ Engagements focus on both District-wide and school-level processes and controls. Examples include financial, compliance, performance, and information technology audits.
2. 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.
3. Consulting 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.

¹ Definition from the Institute of Internal Auditors Standards Glossary

We may conduct investigations (using hours reserved under the Contingency category), as needed, to determine whether alleged fraud, financial impropriety, or significant wrongdoing/misconduct occurred.

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 17 planned engagements and activities, 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. An Audit Plan schedule (timing of engagements) is provided in Attachment A.

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

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

Assurance, CAP Follow-up, and Consulting Engagements

Auditable Unit: Engagement		Broad Objective(s)	Strategic Lever Reference	Risk Rank (Likelihood/Impact)	Budgeted Hours
1	College & Career Readiness & Innovation: Gifted and Talented (GT) Consulting Engagement	Provide advisory services related to the design and implementation of the GT Program. The nature and scope of which will be agreed upon with the Academics team.	II. Academic Excellence	Medium/Medium	735
2	Connecting Languages: CAP Follow-up Review - Dual-Language Audit	Determine whether management implemented CAP activities or took other actions to address any findings, observation(s), or recommendations outlined in the Dual Language Audit.	II. Academic Excellence	Medium/Medium	120
3	Counseling and Advising: CAP Follow-up Review - Transcript Audit	Determine whether management implemented the CAP activities or took other actions to address any findings, observation(s), or recommendations in the Transcripts Audit.	II. Academic Excellence	Medium/Medium	341
4	Equity, Analytics, Strategy, Assessment, & PEIMS: PEIMS Audit	Determine the adequacy of the District's processes to collect and report PEIMS data.	IV. Culture of Accountability	High/Medium	1,027

Auditable Unit: Engagement		Broad Objective(s)	Strategic Lever Reference	Risk Rank (Likelihood/Impact)	Budgeted Hours
5	Financial Services: Activity Funds Audit	Determine if school staff follow the Campus Accounting Manual as it pertains to: <ul style="list-style-type: none"> • Collections in the vault are receipted and secured. • Disbursements and transfers between agency funds are approved and supported. • Bank reconciliations are approved and performed timely. 	IV. Culture of Accountability	Medium/Medium	576
6	Financial Services: CAP Follow-up Review - Payroll Audit	Determine whether management implemented the CAP activities or took other actions to address any findings, observation(s), or recommendations in the Payroll Audit.	IV. Culture of Accountability	Medium/Medium	200
7	Information Technology: CAP Follow-up Review - Power Up Audit	Determine whether management implemented the CAP activities or took other actions to address any findings, observation(s), or recommendations in the Power Up Audit.	III. Destination District (3.4)	High/Medium	329
8	Information Technology: IT Advisory Engagement	Provide strategic IT advisory services for a high-priority project to proactively identify and mitigate potential risks that could impede progress and implementation of solutions to maximize operational efficiency. The nature and scope of which will be agreed upon with the IT team.	III. Destination District	High/Medium	395
9	Maintenance Buildings, and Grounds: Maintenance Audit	Review and assess the operations of the Maintenance Department.	III. Destination District	Medium/Medium	654
10	Organizational Transformation & Equity and Budget and External Financial Management: 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.	IV. Culture of Accountability	High/Medium	1,165

Auditable Unit: Engagement		Broad Objective(s)	Strategic Lever Reference	Risk Rank (Likelihood/Impact)	Budgeted Hours
11	Procurement and School Resources: CAP Follow-up Review – Interlocal Cooperative Contract Purchases Audit	Determine whether management implemented CAP activities or took other actions to address any findings, observation(s), and recommendations outlined in the Interlocal Cooperative Contract Purchases Audit report.	IV. Culture of Accountability	High/High	40
12	School Leadership: CAP Follow-up Review – Prekindergarten Class Size Concerns Investigation	Determine whether management implemented the CAP activities or took other actions to address the findings and recommendations in the Prekindergarten Class Size Concerns Investigation.	IV. Culture of Accountability	High/High	58
13	School Leadership: CAP Follow-up Review – Tinajero PK-8 Campus Systems Audit	Determine whether management implemented the CAP activities or took other actions to address the findings and recommendations in the Campus Systems Audit for Tinajero PK-8.	IV. Culture of Accountability	High/High	95
14	Special Education: Special Education Program Audit	Review and assess controls and/or compliance with state and local requirements related to Special Education services.	II. Academic Excellence	Medium/High	519
15	Student and Parent Services: Attendance Audit	Determine if attendance is recorded accurately in accordance with the TEA's Student Attendance Accounting Handbook and the District's Attendance Procedures Manual.	IV. Culture of Accountability	High/High	577
16	Student and Parent Services: Discipline Audit	Determine the adequacy of the processes to address and report student discipline incidents.	I. Whole Child Development	High/High	669
17	Student Retention & Truancy Prevention: Truancy Audit	Determine whether: <ul style="list-style-type: none"> • Parents are notified when students have three or more unexcused absences within a four-week period. • A 45-day plan attendance improvement plan was developed and completed. 	IV. Culture of Accountability	Medium/Medium	595

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"> • 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. 	2,989
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 investigations (also refer to Contingency Hours).</p> <p>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. Quarterly status reports are provided to the Board and Superintendent</p>	329
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 public sector topics to enhance their knowledge, skills, and other competencies, and meet continuing professional education requirements.	500
Quality Assessment	Coordination and response to external assessment of Internal Audit to evaluate, and express an opinion on, the department's conformance with the Institute of Internal Auditors' Standards and Code of Ethics.	307
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. 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.	193
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"> • 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 concerns of high-risk or internal controls deficiencies, and • Follow-up on allegations of fraud or significant non-compliance. 	1,219



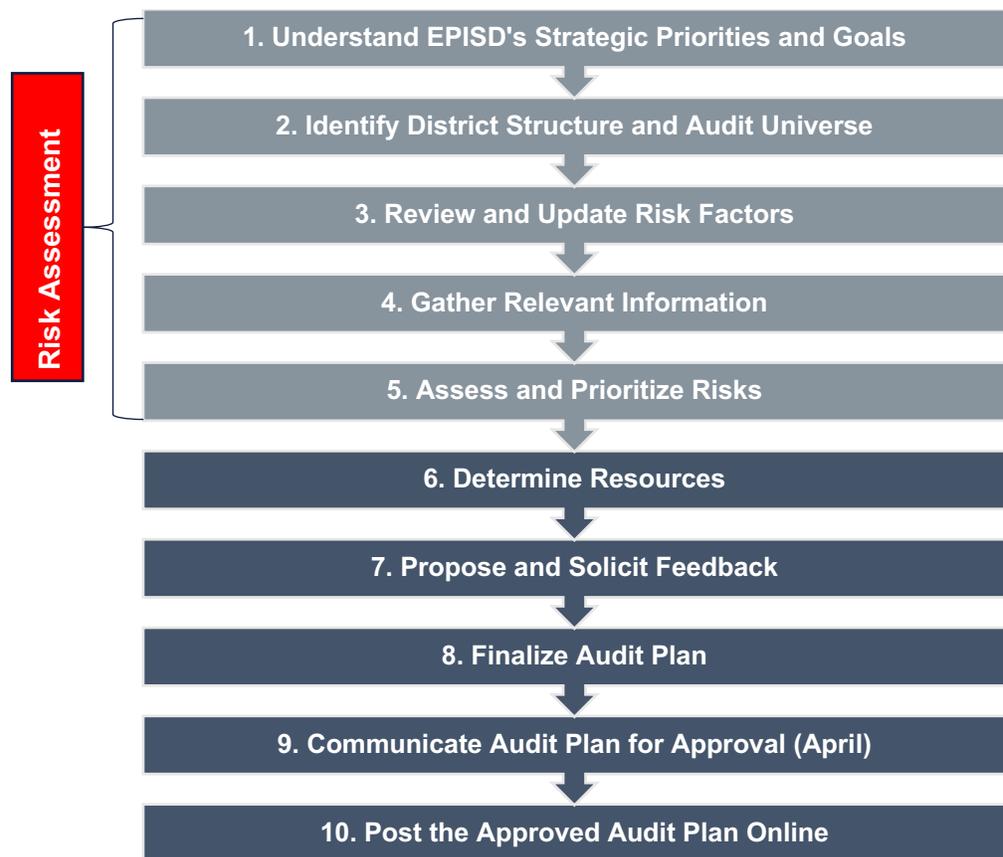
Overview of Process

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. Supports EPISD’s success, and
4. Meet the Board’s mandate for Internal Audit.

The process is summarized in Exhibit 1 and outlined in the sections that follow.

Exhibit 1: 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.² 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 the EPISD’s key risk areas that could be subject to audit (auditable units). We identified

² Definition from the Institute of Internal Auditors Standards Glossary.

34 key auditable units based on a review of the 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 the 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 (i) provide consistent criteria for all auditable units and (ii) management questionnaires can be used to gather data efficiently. 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 2 includes the risk factors used for the 2023 Risk Assessment.

Exhibit 2: 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

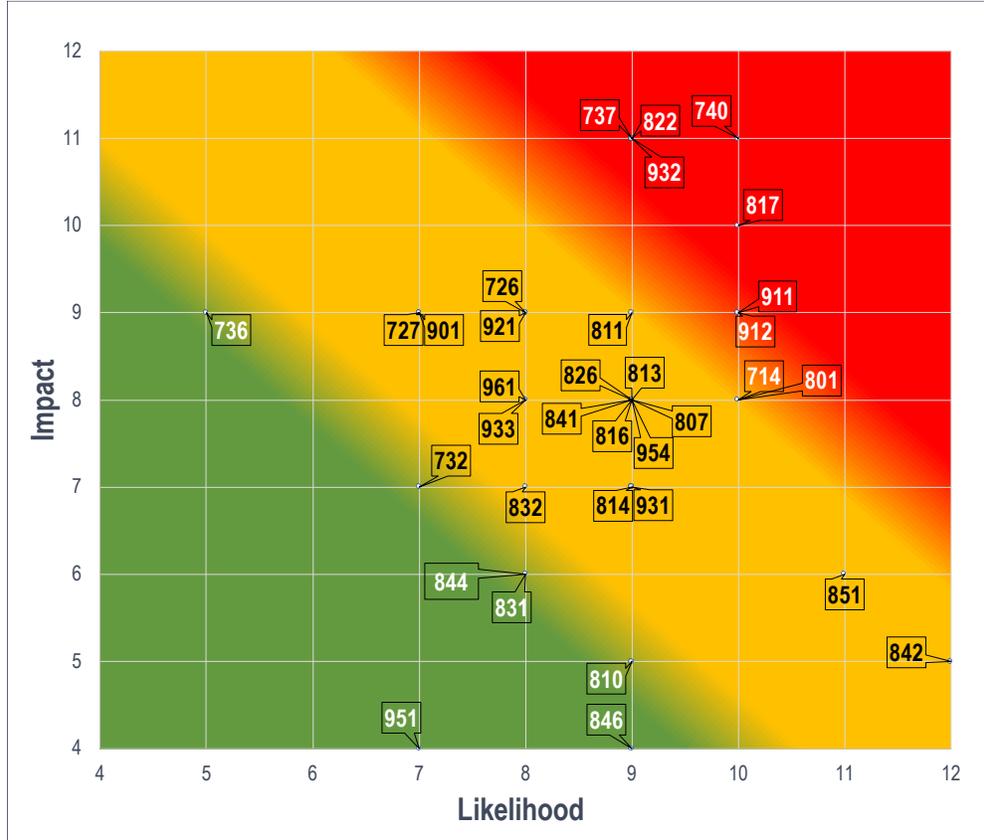
To help us determine the risk scores, we gather information relevant to the risk factors through management questionnaires (44 received) and meetings with District leadership. We also met with external auditors, the Strategy and Evaluation staff, and the Employee Relations staff to discuss risks they observed as they conduct their work. Ultimately, coordination with the three groups helps us to 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:

- 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

The Heat Map in Exhibit 3 illustrates the risk rating by auditable unit. The detailed results of the 2023 Risk Assessment (by auditable unit and risk factor) are also provided in Attachment B.

Exhibit 3: Risk Assessment Heat Map – Risk Rank for Auditable Units



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

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 technological resources needed to implement the Audit Plan.
- **Effectively deployed:** Ensuring financial, staff, and technological resources are allocated in a way that optimizes the achievement of the Audit Plan.

The Audit Plan's working hours available are calculated based on the days on duty (226 paid days) for the eight (8) full-time equivalent audit professionals (including the Chief Internal Auditor). The available hours to allocate to projects and other activities recommended/required by the Standards are determined after deducting hours for

leave, professional development, and administrative duties. The calculation of working and available hours is summarized in Exhibits 4 and 5 that follow.

Exhibit 4: Working 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. Working Hours Available (A x B x C)	14,464

Exhibit 5: Available Hours Calculation

Category	Hours	Percentage
D. Working Hours Available (from Exhibit 4)	14,464	100%
Less:		
E. Staff leave hours	832	6%
F. Professional development hours	500	3%
G. Administrative duties hours	2,989	21%
H. Available Hours Available (D - E - F - G)	10,143	70%

With 91% 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. For fiscal year 2024, an additional \$30,000 was budgeted for an external quality assessment of Internal Audit. Exhibit 6 provides a summary of the department’s estimated budgeted resources for the 2024 fiscal year.

Exhibit 6: Internal Audit Estimated 2024 Budget

91%	Estimated Salary Costs (Based on 2023 data available)	\$ 786,748
	Fraud, Waste and Abuse Hotline	10,100
	Copier/scanner annual lease	2,000
9%	Audit Services (Quality Assessment Review)	30,000
	Training	28,165
	Reference and reading materials	1,000
	Equipment and software	11,810
	Department supplies and peripherals	3,370
	Memberships and Certifications (IIA, ISACA, TASBO, and ACFE)	4,255
	In-city travel reimbursement	800
Total budget		\$ 878,248

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 leadership and executive cabinet-level administrators to review the risk assessment results and get input/buy-in on potential projects.

1. Assistant Superintendent of Student Services,
2. Assistant Superintendent of Information Security and Technology,
3. Chief of Police,
4. Chief Communications Officer,

5. Chief Human Capital Management Officer,
6. Chief Financial Officer,
7. Chief Schools Officer,
8. Chief Academic Officer,
9. Chief of Organizational Transformation and Equity,
10. General Counsel,
11. Deputy Superintendent of Administration, and
12. Deputy Superintendent of Academics, School Leadership, IT, and Operations

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



Attachment A: 2023-2024 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 College & Career Readiness & Innovation: Gifted and Talented (GT) Consulting Engagement	01/08/24	06/28/24												
2 Connecting Languages: CAP Follow-up Review - Dual-Language Audit	07/01/23	01/31/24												
3 Counseling and Advising: CAP Follow-up Review - Transcripts Audit	07/01/23	06/30/24												
4 Equity, Analytics, Strategy, Assessment, & PEIMS: PEIMS Audit	07/01/23	03/31/24												
5 Financial Services: Activity Funds Audit	07/01/23	06/30/24												
6 Financial Services: CAP Follow-up Review - Payroll Audit	07/01/23	06/30/24												
7 Information Technology: CAP Follow-up Review - Power Up Audit	07/01/23	06/30/24												
8 Information Technology: IT Advisory Engagement	01/08/24	06/28/24												
9 Maintenance Buildings, and Grounds: Maintenance Audit	01/08/24	06/28/24												
10 Organizational Transformation & Equity: ESSER Audit	07/01/23	04/30/24												
11 Procurement and School Resources: CAP Follow-up Review – Interlocal Cooperative Contract Purchases Audit	07/01/23	07/31/23												
12 School Leadership: CAP Follow-up Review – Prekindergarten Class Size Concerns Investigation	07/01/23	03/27/24												
13 School Leadership: CAP Follow-up Review – Tinajero PK-8 Campus Systems Audit	01/29/24	05/15/24												
14 Special Education: Special Education Program Audit	01/08/24	06/28/24												
15 Student and Parent Services: Attendance Audit	07/01/23	06/30/24												
16 Student and Parent Services: Discipline Audit	07/01/23	12/22/23												
17 Student Retention & Truancy Prevention: Truancy Audit	07/01/23	06/30/24												

Legend: Reference to Strategic Levels

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



Attachment B: 2023 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	
Academics and School Leadership												
822	Special Education (Sub-units/processes include: Special Education instructional programs, 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
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
826	College & Career Readiness & Innovation (Sub-units/processes include: SAT/PSAT, Advanced Placement, Dual Credit, College Prep Courses, UT OnRamps, TSA2, Pre AP, P-TECHS, ECHS, and Innovative Programming)	2	2	3	2	9	3	2	2	1	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
807	Whole Learner Support and Intervention (Sub-units/processes include: Social Emotional Learning, Positive Behavioral Interventions and Supports, 504, and Dyslexia)	2	2	2	3	9	3	2	2	1	8	Medium/Medium
841	Counseling and Advising (Sub-units/processes include: graduation programs, student transcripts, student scheduling, counseling services, and crisis & safety response)	2	2	3	2	9	3	2	2	1	8	Medium/Medium
851	Early Childhood Learning (Sub-units/processes include: Early Childhood Learning (Pre-K), and Montessori)	3	3	2	3	11	2	1	2	1	6	High/Low



Attachment B: 2023 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	
842	Digital and Learning Resources (Sub-units/processes include: Technology Integration and Learning devices, apps, and tools; Library Programs; Academic UIL programs)	3	3	3	3	12	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
Organizational Transformation and Equity												
714	Organizational Transformation & Equity (Sub-units/processes include: Strategic Planning and External Funds & Fund Development)	3	3	1	3	10	2	3	1	2	8	High/Medium
912	Equity, Analytics, Strategy, Assessment, & PEIMS (Sub-units/processes include: State Assessments, Program Evaluations, Surveys, Staffing, GIS Services, and Dashboard Development)	2	3	3	2	10	2	3	2	2	9	High/Medium
814	Equity & Stakeholder Engagement (Sub-units/processes include: Family Engagement and Community Schools)	2	2	2	3	9	2	1	2	2	7	Medium/Medium
846	Leadership & Talent Development (Sub-units/processes include: District-wide Implementation of Professional Development, Professional Development Management System, and UTEP Residency Program)	3	2	1	3	9	1	1	1	1	4	Medium/Low
Business Services												
740	Procurement and School Resources	3	2	3	2	10	2	3	3	3	11	High/High
737	Budget & External Financial Management Office (Sub-units/processes include: Budget, Federal Entitlements, State Compensatory Education, Impact Aid)	2	2	3	2	9	3	3	3	2	11	Medium/High



Attachment B: 2023 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	
727	Financial Services (Sub-units/processes include: Accounting, Accounts Payable, Payroll, Campus Accounting, and Travel)	2	2	2	1	7	2	3	2	2	9	Medium/Medium
954	Risk Management	2	2	2	3	9	2	2	2	2	8	Medium/Medium
961	Food and Nutrition Services	2	2	2	2	8	2	2	2	2	8	Medium/Medium
736	Treasury Services	2	1	1	1	5	2	3	2	2	9	Low/Medium
Information Technology and Operations												
932	Facilities and Construction	2	3	2	2	9	3	3	2	3	11	Medium/High
911	Information Technology (Sub-units/processes include: Technology Applications, IT Operations, and Information Security)	2	3	3	2	10	3	2	2	2	9	High/Medium
933	Maintenance, Buildings and Grounds	2	1	2	3	8	2	2	2	2	8	Medium/Medium
921	Transportation Services	2	1	2	3	8	2	2	2	3	9	Medium/Medium
931	Custodial Operations	2	1	3	3	9	2	2	1	2	7	Medium/Medium
951	Print Shop Operations	2	1	1	3	7	1	1	1	1	4	Medium/Low
Administration and Other												
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	High/High
816	Student Retention & Truancy Prevention	2	2	3	2	9	3	1	2	2	8	Medium/Medium
726	Human Resources (Sub-units Include: Employee Recruitment, Hiring/Retaining, Compensation, Benefits, and Employee Relations)	2	2	3	1	8	3	2	2	2	9	Medium/Medium
901	Police Services	2	2	1	2	7	2	1	3	3	9	Medium/Medium
832	Athletics	2	1	2	3	8	2	1	2	2	7	Medium/Medium
732	Community Engagement	2	1	1	3	7	2	1	1	3	7	Medium/Medium
831	Fine Arts	2	1	2	3	8	2	1	1	2	6	Medium/Low



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: 20 years

Years of Audit Experience: 23 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: 10 years (also worked for another district for 4 years)

Years of Audit Experience: 16 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: 7 years (also worked for another district for 7 years)

Years of Audit Experience: 16 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 years

Years of Audit Experience: 33 years

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

Senior Auditor: Elizabeth (Lyz) Parra

Years of EPISD Service: 1 year (and 10 months)

Years of Audit Experience: 12 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: 7 months

Years of Audit Experience: 10 years

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

Internal Auditor: Yvonne T. Herrera

Years of EPISD Service: 12 years (also worked for another district for 5 years)

Years of Audit Experience: 16 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: 1 year (also worked for two other districts for over 10 years)

Years of Audit Experience: 12 years

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

Certifications: RTSBA



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Internal Audit

Assurance | Insight | Objectivity

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