



Approved by the Board of Managers
On May 7, 2015

2015-2016 Internal Audit Plan

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2015-2016 Internal Audit Plan (AR001)

Introduction

According to the International Standards for the Professional Practice of Internal Auditing (Standards) and the Internal Audit Charter (CFC local), the Chief Internal Auditor "...must establish a risk-based audit plan to determine the priorities of the internal audit activity...." The audit plan establishes the framework for the activity of the El Paso Independent School District's (EPISD) Internal Audit Department (IAD).

The audit plan should be dynamic and flexible to ensure Internal Audit can be responsive to changes from unforeseen issues and events during the year. According to Standard 2010 Planning, the Chief Internal Auditor "...must 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.

Objective and Scope

The objective of the Internal Audit Department is to assist the Board, Superintendent, and staff in the effective discharge of their duties and responsibilities by furnishing them with objective analysis, appraisals, and recommendations.

The audit plan covers the period of July 1, 2015 to June 30, 2016. The specific objective of each audit project will be determined by the detailed assessment of relative risks for the project at the time the project is initiated.

Responsibilities

Internal Audit Department staff will remain objective and exercise due professional care in performing their work. Internal Audit staff will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair an internal auditor's judgment.

The Chief Internal Auditor is responsible for preparing the annual audit plan and submitting it to the Board for review and approval. Periodic updates relating to project status and significant interim changes will also be communicated and submitted for approval, if necessary.

Role of Internal Audit

The Internal Audit Department provides independent, objective assurance and consulting services designed to add value and improve the District's operations. It helps the District accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Risk Assessment Process

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. 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 potential areas of high risk, so that focus is placed on the auditable activities of greatest significance.

The risk assessment process begins with identifying the “audit universe,” which is an inventory of all the departments, programs, functions, and processes that can be audited (auditable units). We identify the audit universe based on:

- A review of the District’s organizational charts
- Information provided by professional organizations such as the Institute of Internal Auditors (IIA) on emerging risks and trends,
- Internal Audit staff’s understanding of the current risks impacting school districts, and
- Discussions with responsible management/leadership personnel.

Once the audit universe is established, we conduct a risk assessment in which each auditable unit is assigned a numerical score, using a scale of 1 to 3, for the ten risk factors listed below:

1. Internal controls
2. Financial impact
3. Criticality of the unit
4. Public or political sensitivity
5. Change in management/structure, processes or
6. Changes in the unit, processes or priorities
7. Regulatory compliance
8. Complexity of monitoring activities
9. Audit history
10. Level of information security

The likelihood and impact of occurrence were measured based on the scores for the risk factors. After we compiled and analyzed the results, auditable units were categorized as high, medium, or low risk for likelihood and impact based on the risk scores. The results of the risk assessment (listed from high to low risk) are included as **AR005**.

Developing the Internal Audit Plan

In developing the annual risk-based audit plan, we reviewed high-risk areas identified during the 2015 Risk Assessment. We also considered auditable activities for which (i) risks were discovered during the performance of our audits or (ii) identified by management as an area of concern. Consistent with our audit planning process, audit approach, and industry practices, we also met with District leadership to identify potential Internal Audit plan projects.

The Chief Internal Auditor contacted the Board of Managers to obtain their input on the potential audit projects and areas of concern they may have.

Because we are confronted with virtually unlimited potential projects with limited resources, it is important that we determine the staff (chargeable) hours available to carry out the plan. The audit hours available were calculated by multiplying the weekdays available during the 2015-2016 fiscal year times eight hours per full-time equivalent. After deducting hours associated with holidays, non-duty, sick/personal leave, staff development, and administrative tasks, we arrived at the chargeable hours available for audit/project purposes. Please refer to **AR004** for the calculation of chargeable hours.

Internal Audit Plan Activities

The audit projects included in the audit plan were selected for the following reasons:

1. Identified as high-risk during the Risk Assessment process,
2. Identified by Internal Audit staff as high risk during the performance of our work and follow-up was deemed necessary,
3. Identified as an area of concern by the Board of Managers and administration,
4. Carried forward project from the prior audit plan year, and
5. Activities required or recommended as best practices by professional Standards.

In addition to the audit projects, audit hours have also been set aside for other activities and duties which include corrective action plans follow-up, contingency hours, consulting services, hotline administration/follow-up concerns, continued professional development, and administrative tasks related to the day-to-day operations of the department.

The audit plan activities, included as **AR002**, are categorized/grouped as follows:

1. High priority projects (with selection criteria) that must be completed during the 2015-2016 school year
2. Other planned projects (with selection criteria) that will be prioritized based upon available resources and unexpected/unforeseen events
3. Other activities and duties

The projects are listed in alphabetical order within each of the above categories. A tentative audit plan schedule has also been prepared and included as **AR003**.

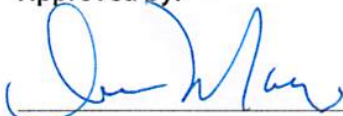
Respectfully submitted:



Mayra Molina, CGAP, RTSBA
Chief Internal Auditor
El Paso Independent School District

5/19/2015
Date

Approved by:



Dee Margo
President, Board of Managers
El Paso Independent School District

5/18/2015
Date

Internal Audit Activities (AR002)

High priority audit projects that must be completed in fiscal year 2015-2016:

1.	Attendance Audits	
	Selection criteria:	Internal Audit staff identified as an area of concern
2.	Credit Recovery/ Excessive Absences Audit (follow-up)	
	Selection criteria:	Identified as a high risk area during the Risk Assessment Administration and Internal Audit staff identified as an area of concern
3.	Fraud Risk Assessment	
	Selection criteria:	Recommended by TEA in the Financial Accountability System Resource Guide
4.	Hiring Process (roll-forward)	
	Selection criteria:	Board identified as an area of concern
5.	Leaver Coding and Documentation Audit	
	Selection criteria:	Identified as an area of concern in the USDE audit report Board identified as an area of concern
6.	Payroll Audit	
	Selection criteria:	Administration and Internal Audit identified as an area of concern
7.	TEAMS User Access Management (roll-forward)	
	Selection criteria:	Internal Audit staff identified as an area of concern
8.	Transfer Credits Audit (follow-up)	
	Selection criteria:	Identified as a high risk area during the Risk Assessment Internal Audit staff identified as an area of concern

Other projects planned for 2015-2016:

Contingent upon available resources and unexpected/unforeseen events

9.	Activity Fund Audits Coordination	
	Selection criteria:	Administration identified as an area of concern Requirements in TEA's Financial Accountability System Resource Guide Although audits have been outsourced, time must be set aside to coordinate with external auditors
10.	Course Number Coding and Reporting	
	Selection criteria:	Identified as a high risk area during the Risk Assessment Administration and Internal Audit staff identified as an area of concern
11.	Identification and Placement Process Limited English Proficient (LEP) Student	
	Selection criteria:	Identified as a high risk area during the Risk Assessment Administration identified as an area of concern

12.	Procurement Process Audit	
	Selection criteria:	Administration identified as an area of concern
13.	Student High Failure Rate Audit (roll-forward)	
	Selection criteria:	Board identified as an area of concern
14.	Student Transcripts - Graduation Requirements	
	Selection criteria:	Identified as a high risk area during the Risk Assessment Internal Audit staff identified as an area of concern
15.	TEAMS User Provisioning	
	Selection criteria:	Internal Audit staff identified as an area of concern
16.	Warehouse Inventory Controls	
	Selection criteria:	Administration identified as an area of concern

Other Activities and Duties:

17.	Corrective Action Plans Follow-Up	
	Selection criteria:	Periodically, administrative staff will be requested to communicate in writing the status of implementation of corrective actions (in response to audit reports). Internal audit reports the status of past due corrective action plans to the Board on a monthly basis.
18.	Consulting Services	
	Selection criteria:	Consulting services 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. A single consulting project that is expected to exceed eight hours will be evaluated to determine whether it can be included in the contingency category or whether it needs to be submitted to the Board for review and approval.
19.	Contingency Hours	
	Selection criteria:	Contingency hours are needed to ensure the risk-based audit plan is flexible and responsive to change from unforeseen issues and events during the year. This may include: 1. Facilitating external audits conducted by external auditors, TEA, USDE, or other agencies, 2. Coordinating requests for information/documentation from external or law enforcement agencies, and 3. Follow-up on concerns of high risk or internal controls deficiencies.

20.	Ethics and Compliance Hotline	
	Selection criteria:	<p>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 Ethics and Compliance Hotline and conducting fraud investigations.</p> <ol style="list-style-type: none"> 1. Hours are set aside for monitoring incident reports received through the Ethics and Compliance 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 and Superintendent. 2. Hours were also allocated for Internal Audit staff to (i) follow-up on allegations of alleged fraud or significant non-compliance and (ii) a fraud investigation, if deemed necessary.
21.	Administrative Duties	
	Strategic-level:	Activities such as developing the annual audit plan, reviewing staff competency needs, and planning for staff development and hiring.
	Operational-level:	Activities involving designing structures and processes aimed at achieving Internal Audit activity objectives and overall goals of efficiency and effectiveness. This includes assigning auditors to specific projects and allocating/tracking time for engagement activities. The many tasks involved in leading Internal Audit to include communication within the District and with external auditors/entities, 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
22.	Continuing Professional Development	
		<p>Staff will participate in various instructor-led or on-line courses in subjects directly related to government auditing, the Institute of Internal Auditors guidance, or specific/unique local education agency requirements to ensure auditors' have the professional proficiency and meet continuing professional education requirements.</p> <p>We have also set aside hours for staff to participate as members of professional organizations, including the local chapters of the Institute of Internal Auditors and Texas Association of School Business Officials.</p>

Audit Plan Schedule (AR003)

Quarter 1	Type of Work	Audit Project Hours	Admin Hours	Training Hours	Non-duty and Personal/ Sick Leave	Holidays
Activity Fund Audits Coordination	Audit Project	1,913				
Attendance Audits	Audit Project					
Course Number Coding and Reporting	Audit Project					
Hiring Process (roll-forward)	Audit Project					
Identification and Placement Process Limited English Proficient (LEP) Student	Audit Project					
Payroll Audit	Audit Project					
TEAMS User Access Management	Audit Project					
Corrective Action Plans Follow-Up	Other Activity	27				
Consulting Services	Other Activity	195				
Contingency Hours	Other Activity	350				
Ethics and Compliance Hotline	Other Activity	350				
Administrative Duties	Admin		701			
Continuing Professional Development	Training			288		
Holidays						648
Non-duty, Personal Leave, and Sick Leave					280	
Total for Quarter	4,752	2,835	701	288	280	648
Chargeable Hours	3,536	60%	15%			

Quarter 2	Type of Work	Audit Project Hours	Admin Hours	Training Hours	Non-duty and Personal/Sick Leave	Holidays
Activity Fund Audits Coordination	Audit Project	1,738				
Course Number Coding and Reporting	Audit Project					
Fraud Risk Assessment	Audit Project					
Identification and Placement Process Limited English Proficient (LEP) Student	Audit Project					
Leaver Coding and Documentation Audit	Audit Project					
Payroll Audit	Audit Project					
Student Transcripts - Graduation Requirements	Audit Project					
Corrective Action Plans Follow-Up	Other Activity	27				
Consulting Services	Other Activity	195				
Contingency Hours	Other Activity	350				
Ethics and Compliance Hotline	Other Activity	350				
Administrative Duties	Admin		696			
Continuing Professional Development	Training			36		
Holidays						1,080
Non-duty, Personal Leave, and Sick Leave					280	
Total for Quarter	4,752	2,660	696	36	280	1,080
Chargeable Hours / Percent Allocated	3,356	56%	15%			

Quarter 3	Type of Work	Audit Project Hours	Admin Hours	Training Hours	Non-duty and Personal/Sick Leave	Holidays
Activity Fund Audits Coordination	Audit Project	2,116				
Credit Recovery Audit Follow-up	Audit Project					
Fraud Risk Assessment	Audit Project					
Payroll Audit	Audit Project					
Procurement Process Audit	Audit Project					
Student Transcripts - Graduation Requirements	Audit Project					
TEAMS User Provisioning	Audit Project					
Transfer Credits Audit	Audit Project					
Corrective Action Plans Follow-Up	Other Activity	27				
Consulting Services	Other Activity	195				
Contingency Hours	Other Activity	350				
Ethics and Compliance Hotline	Other Activity	350				
Administrative Duties	Admin		696			
Continuing Professional Development	Training			18		
Holidays						648
Non-duty, Personal Leave, and Sick Leave					280	
Total for Quarter	4,680	3,038	696	18	280	648
Chargeable Hours / Percent Allocated	3,734	65%	15%			

Quarter 4	Type of Work	Audit Project Hours	Admin Hours	Training Hours	Non-duty and Personal/Sick Leave	Holidays
Activity Fund Audits Coordination	Audit Project	2,692				
Attendance Audits	Audit Project					
Credit Recovery Audit Follow-up	Audit Project					
Procurement Process Audit	Audit Project					
Student High Failure Rate Audit	Audit Project					
TEAMS User Provisioning	Audit Project					
Transfer Credits Audit	Audit Project					
Warehouse Inventory Controls	Audit Project					
Corrective Action Plans Follow-Up	Other Activity	27				
Consulting Services	Other Activity	195				
Contingency Hours	Other Activity	350				
Ethics and Compliance Hotline	Other Activity	350				
Administrative Duties	Admin		696			
Continuing Professional Development	Training			18		
Holidays						72
Non-duty, Personal Leave, and Sick Leave					280	
Total for Quarter	4,680	3,614	696	18	280	72
Chargeable Hours / Percent Allocated	4,310	77%	15%			

Staff Hours Budget (AR004)

A total of 18,864 hours of workdays are available for the 2015-2016 fiscal year. After deducting hours for holidays, leave, continuing professional development, and administrative duties we will have approximately 12,147 chargeable hours if the department is fully staffed the entire year. The breakdown of these hours by month/quarter is as follows:

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Chargeable Hours (Available for audit activities)	2,835	2,660	3,038	3,614	12,147
Administrative Duties	701	696	696	696	2,789
Continuing Professional Development	288	36	18	18	360
Holidays	648	1,080	648	72	2,448
Non-duty/ Personal / Sick Leave	280	280	280	280	1,120
Total Hours	4,752	4,752	4,680	4,680	18,864

Risk Assessment (AR005)

1 - 9: Identified as high risk (both in likelihood/impact)
 ✓ - to be included in audit plan
 α - administration indicated this is an area of concern
 Ω - internal audit staff have identified as an area of concern

DEPARTMENT	AUDITABLE UNITS	RISK FACTORS (1 = low risk; 2 = medium risk; or 3 = high risk)										RISK SCORE	RISK RANK (Likelihood/ Impact)
		Internal Controls 20%	Financial Impact 10%	Change in Management and/or Structure 5%	Changes in the Unit	Criticality of Unit	Public and/or Political Sensitivity	Regulatory Compliance	Complexity of Monitoring Activities	Audit History	Level of Information Security		
C & I & Accountability	Connecting Languages	3	1	3	3	3	3	3	3	3	3	28	1 ✓ High/High
Student Retention And Truancy Prevention Program	Credit Recovery for Attendance Process	3	1	3	3	3	3	3	3	3	3	28	2 ✓ High/High
C & I & Accountability	Awarding and Posting of Transfer Credits	2	1	2	3	3	3	3	3	2	3	24	3 ✓ High/High
C & I & Accountability	Credit Checks - Secondary School Counselors	2	1	2	3	3	3	3	3	2	3	23	4 High/High
Area Superintendents	Graduation Requirements	1	1	3	3	3	3	3	3	2	3	23	5 ✓ High/High
Student and Parent Services	Student Enrollment Process	2	2	1	1	3	2	2	3	3	3	23	6 High/High
C & I & Accountability	Career and Technical Education (CTE) Program	2	1	2	3	3	2	2	3	2	2	23	7 High/High
C & I & Accountability and Area Superintendent	Course Number Coding and Reporting	1	1	3	3	3	3	3	3	2	3	22	8 ✓ High/High
C & I & Accountability	Student Transcripts	2	1	2	2	3	3	3	3	2	3	22	9 ✓ High/High
C & I & Accountability	Gifted and Talented Program	2	1	3	3	2	2	3	3	2	2	22	High/Medium
Financial Services	Athletic Travel Advances	2	1	1	1	2	3	2	3	3	3	21	High/Medium
Financial Services	Miscellaneous Pay	2	2	3	3	2	2	2	3	1	2	21	High/Medium
Budget	Parent Organization Handbook	2	1	3	3	1	1	3	2	3	1	20	α High/Medium
C & I & Accountability	College and Career Readiness	2	1	3	3	2	2	2	2	2	2	20	High/Medium
Athletics	Athletic Equipment Inventory Process	2	1	2	2	2	2	2	3	2	2	20	High/Medium
School Leadership Operations	Campus Improvement Plans	1	1	3	3	2	1	3	3	3	1	19	High/Medium
School Leadership Operations	Comprehensive Needs Assessment Process	1	1	3	3	2	1	3	3	3	1	19	High/Medium
C & I & Accountability	Pre-AP/AP Course & Examination Requirements	2	1	3	3	2	2	2	3	1	1	19	High/Medium
Technology Services	Software Licenses	2	1	1	1	2	1	2	3	3	1	18	High/Medium
Area Superintendents	Attendance Procedures and Documentation	1	2	2	2	3	3	3	3	3	1	22	Ω ✓ Medium/High
Budget	Budget Development Process	1	3	3	2	3	3	3	3	3	1	22	Medium/High
Budget	Budget Monitoring and Reporting Process	1	3	3	2	3	3	3	3	3	1	22	Medium/High
External Funding	Title I, Part A Program	2	3	2	2	3	2	3	1	1	2	21	Medium/High
Financial Services	TEAMS Timecard system/process	2	2	2	2	3	2	2	3	1	2	21	Medium/High
C & I & Accountability	Testing Center	2	1	1	2	3	3	3	3	2	3	21	Medium/High
Technology Services	System Security	1	1	1	1	3	3	2	3	2	3	20	Medium/High
Budget	Travel Office	2	1	1	1	3	3	3	3	1	2	19	Medium/High
Budget	Travel P-Card	2	1	1	1	3	3	3	3	1	2	19	Medium/High
External Funding	Title I Fiscal Compliance	1	3	2	2	3	2	2	3	1	2	19	Medium/High
Technology Services	Application Services	2	2	2	1	3	1	2	1	1	3	19	Medium/High

1 - 9: Identified as high risk (both in likelihood/impact)
 ✓ - to be included in audit plan
 α - administration indicated this is an area of concern
 Ω - internal audit staff have identified as an area of concern

DEPARTMENT	AUDITABLE UNITS	RISK FACTORS (1 = low risk; 2 = medium risk; or 3 = high risk)										RISK SCORE	RISK RANK (Likelihood/ Impact)
		Internal Controls 20%	Financial Impact 10%	Change in Management and/or Structure 5%	Changes in the Unit 5%	Criticality of Unit 10%	Public and/or Political Sensitivity 10%	Regulatory Compliance 10%	Complexity of Monitoring Activities 10%	Audit History 10%	Level of Information Security 10%		
External Funding	State Compensatory Education Program	1	3	2	2	3	2	2	1	1	2	18	Medium/High
Procurement Services	Procurement Process	1	3	2	2	3	2	2	1	1	2	18	Medium/High
Treasury	Debt Service Fund Management	1	3	1	1	3	2	3	1	1	1	17	Medium/High
Treasury	Investments	1	3	1	1	3	1	3	1	1	2	17	Medium/High
Special Education	Special Education Student Coding Accuracy	1	2	1	1	3	1	2	2	1	3	17	Medium/High
Treasury	Revenue Forecasting	1	3	1	1	3	2	2	1	1	2	17	Medium/High
Financial Services	Payroll	1	2	2	2	3	3	3	1	1	1	17	Medium/High
Treasury	Capital Projects Fund Monitoring	1	3	1	1	3	2	1	2	1	1	16	Medium/High
Custodial Services	Custodial Services Operations	2	2	1	1	2	2	1	3	3	2	20	Medium/Medium
Athletics	Athletic Fund Revenue	2	1	2	2	2	3	2	2	2	2	20	Medium/Medium
Financial Services	Accounting Services	2	1	2	2	2	2	3	2	1	2	19	Medium/Medium
Athletics	Standard Operating Procedures for Gate Receipts	2	1	2	2	2	2	1	3	2	2	19	Medium/Medium
C & I & Accountability	Research and Evaluation Services	2	1	2	3	2	2	2	2	2	3	19	Medium/Medium
Area Superintendents and Budget Department	Campus and Student Activity Funds	2	2	2	2	2	3	2	2	1	1	19	Medium/Medium
Student and Parent Services	Withdrawal Process	1	1	1	1	3	1	3	3	1	3	18	Medium/Medium
Warehouse Services	Property Control Management - Inventory	1	2	3	3	2	2	2	2	1	2	18	Medium/Medium
C & I & Accountability	Fine Arts Program	1	3	3	1	2	1	1	2	3	1	17	Medium/Medium
C & I & Accountability	Fine Arts Inventory	1	3	3	1	1	1	1	3	3	1	17	Medium/Medium
Financial Services	Program Accounting Process	1	1	2	2	2	2	3	2	1	2	17	Medium/Medium
Financial Services	Asset Management (over \$5,000)	1	3	2	2	2	1	1	3	1	2	17	Medium/Medium
Area Superintendents and Student and Parent Services	Process for Student Course Grade Changes and Grade Level Changes	2	1	2	2	2	3	2	2	1	2	17	Medium/Medium
External Funding	Time and Effort Reporting	1	1	2	1	2	2	3	2	1	2	17	Medium/Medium
Human Resources	Compensation	1	2	1	2	2	2	2	2	1	2	17	Medium/Medium
C & I & Accountability	Academic Competition	1	1	1	1	2	3	1	2	3	1	16	Medium/Medium
Budget	Campus Accounting	1	1	1	1	2	3	2	3	1	1	16	Medium/Medium
Risk Management	District-wide Property & Casualty Insurance	1	3	1	1	1	2	3	2	1	1	16	Medium/Medium
Risk Management	Workers' Compensation TPA Services	1	3	3	1	1	1	3	2	1	1	16	Medium/Medium
Risk Management	Workers' Compensation Cost Containment Services	1	3	3	1	1	1	3	2	1	1	16	Medium/Medium
Technology Services	User Access Management	1	1	1	1	3	3	3	1	1	1	16	Medium/Medium

1 - 9: Identified as high risk (both in likelihood/impact)
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DEPARTMENT	AUDITABLE UNITS	RISK FACTORS (1 = low risk; 2 = medium risk; or 3 = high risk)										RISK SCORE	RISK RANK (Likelihood/ Impact)
		Internal Controls 20%	Financial Impact 10%	Change in Management and/or Structure 5%	Changes in the Unit 5%	Criticality of Unit 10%	Public and/or Political Sensitivity 10%	Regulatory Compliance 10%	Complexity of Monitoring Activities 10%	Audit History 10%	Level of Information Security 10%		
Technology Services	Disaster Recovery and Business Continuity	2	1	1	1	3	2	1	2	1	1	16	Medium/Medium
C & I & Accountability	Staff Development Services	1	1	1	1	2	1	2	2	3	2	16	Medium/Medium
C & I & Accountability	HB 5 Foundation and Endorsements Documentation	1	1	2	2	3	2	2	2	1	1	16	Medium/Medium
Special Education	Student Health & Related Svcs (SHARS)	1	1	1	1	3	1	2	2	1	3	16	Medium/Medium
Student Retention And Truancy Prevention Program	Student Attendance Records, Monitoring, and Reporting	1	2	2	2	2	2	2	2	1	1	16	Medium/Medium
Human Resources	Personnel Directors	1	1	2	2	2	2	2	2	1	2	16	Medium/Medium
Transportation	Special Ed Transportation	1	2	1	1	2	2	2	2	1	2	16	Medium/Medium
Operations and Facilities	Construction Contracts	1	2	1	2	2	1	2	2	2	1	16	Medium/Medium
Maintenance, Buildings, and Grounds	Compliance	1	2	1	2	2	1	2	2	2	2	16	Medium/Medium
Maintenance, Buildings, and Grounds	Maintenance Work Order Process	1	2	1	2	2	1	1	2	2	2	16	Medium/Medium
Maintenance, Buildings, and Grounds	Buildings and Grounds	1	2	1	2	2	1	1	2	2	2	16	Medium/Medium
Special Education	Maintenance Operations	1	2	2	2	2	2	2	1	1	1	15	Medium/Medium
Human Resources	IDEA B Funding and Fiscal Requirements	2	1	2	2	2	2	2	2	1	1	15	Medium/Medium
Human Resources	Job Descriptions	2	1	1	1	2	2	2	1	1	1	15	Medium/Medium
Human Resources	Position Inventory Control	1	2	2	2	2	2	1	2	1	1	15	Medium/Medium
Student and Parent Services	Discipline	1	2	2	2	2	3	1	1	2	1	15	Medium/Medium
Academic Support - Grants	Discretionary Grants Management Process	1	3	1	1	2	1	1	1	3	1	15	Medium/Medium
Academic Support - Grants	Discretionary Grants Application Process	1	3	1	1	2	1	1	1	3	1	15	Medium/Medium
External Funding	Title II, Part A - Teacher/Principal Training and Recruiting Program	2	1	2	2	1	1	2	1	1	2	15	Medium/Medium
External Funding	Title III, LEP Program	2	1	2	2	1	1	2	1	1	2	15	Medium/Medium
C & I & Accountability	Instructional Technology	1	1	1	1	2	1	1	2	3	2	15	Medium/Medium
C & I & Accountability	Health Wellness/Physical Education Program	1	1	1	1	2	2	2	2	2	1	15	Medium/Medium
Human Resources	Employee Relations	1	1	1	1	2	2	2	2	1	2	15	Medium/Medium
Area Superintendents	Parent Complaint Process	1	1	2	2	2	2	2	1	1	2	15	Medium/Medium
Special Education	Health Services	1	1	2	1	3	1	1	1	1	3	15	Medium/Medium
Technology Services	Customer Support/Help Desk	2	1	1	2	2	2	2	1	1	1	15	Medium/Medium
Student and Parent Services	Student Leavers	2	1	1	1	3	1	1	1	1	1	14	Medium/Medium
Warehouse Services	Warehouse Inventory	1	2	2	2	2	1	1	2	1	1	14	Medium/Medium
Financial Services	Accounts Payable Cycle	1	3	2	2	2	1	1	1	1	1	14	Medium/Medium
Human Resources	Personnel Records	1	1	1	1	2	1	2	2	1	2	14	Medium/Medium
Food and Nutrition Services	Free & Reduced-Price Meal Application Process	1	3	1	1	1	1	1	2	1	2	14	Medium/Medium
Academic Support - ROTC	ROTC Program	1	1	1	1	2	2	2	2	1	1	14	Medium/Medium

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DEPARTMENT	AUDITABLE UNITS	RISK FACTORS (1 = low risk; 2 = medium risk; or 3 = high risk)										RISK SCORE	RISK RANK (Likelihood/Impact)
		Internal Controls	Financial Impact	Change in Management and/or Structure	Changes in the Unit	Criticality of Unit	Public and/or Political Sensitivity	Regulatory Compliance	Complexity of Monitoring Activities	Audit History	Level of Information Security		
Transportation	Fleet Management	20%	10%	5%	5%	10%	10%	10%	10%	10%	10%	100%	Medium/Medium
Human Resources	Procedures for Hiring, Moving, & Promoting Personnel	1	1	2	2	2	2	2	1	1	2	14	Medium/Medium
Warehouse Services	Warehouse Order/Distribution Process	1	2	1	2	2	1	1	2	1	1	14	Medium/Medium
Human Resources	Employee Benefits	1	1	1	2	2	2	2	1	1	2	14	Medium/Medium
Special Education	Regional Day School For The Deaf Program	1	1	1	1	3	1	2	1	1	1	13	Medium/Medium
Academic Support - ROTC	MPA Funds (Gov't)	1	1	1	1	2	2	2	1	1	1	13	Medium/Medium
Academic Support - ROTC	OMA Funds (Gov't)	1	1	1	1	2	2	2	1	1	1	13	Medium/Medium
Academic Support - ROTC	JROTC EPISD Budget	1	1	1	1	2	2	2	1	1	1	13	Medium/Medium
Transportation	Transportation Auto Shop Operations	1	1	1	1	3	1	1	2	1	1	13	Medium/Medium
Human Resources	Highly Qualified (Compliance with NCLB Requirements)	1	1	1	1	1	1	2	2	1	2	13	Medium/Medium
Operations and Facilities	Building Code Compliance	1	1	1	1	1	2	2	2	1	1	13	Medium/Medium
Operations and Facilities	Energy Management	1	1	1	2	2	1	1	1	2	1	13	Medium/Medium
Operations and Facilities	Rentals/Facility Use	1	1	1	2	2	1	2	2	1	1	13	Medium/Medium
Warehouse Services	Surplus Sales (this includes the process for acquiring & disposing of salvage materials)	1	2	1	1	1	1	1	1	2	1	12	Medium/Medium
Risk Management	Transportation Safety Programs	2	1	1	1	1	1	3	2	1	1	15	Medium/Low
Risk Management	Accident Prevention Plan	1	1	1	1	1	1	3	2	1	1	13	Medium/Low
Risk Management	Return to Work Program	1	1	1	1	1	1	3	2	1	1	13	Medium/Low
Operations and Facilities	Prevailing Wage Rates Enforcement	1	1	1	1	1	1	2	2	2	1	13	Medium/Low
Warehouse Services	Mailroom	1	1	2	1	1	1	1	1	3	1	13	Medium/Low
C&I & Accountability	Live Materials Center Services	1	1	1	1	1	1	1	1	3	1	12	Medium/Low
C&I & Accountability	Science Resource Center	1	1	1	1	1	1	1	1	3	1	12	Medium/Low
Student and Parent Services	Student Cumulative Records	1	1	1	1	1	1	1	1	3	1	12	Medium/Low
Transportation	Route Services Report	1	1	1	1	1	1	2	2	1	1	12	Medium/Low
Transportation	Operations Report	1	1	1	1	1	1	2	2	1	1	12	Medium/Low
Food and Nutrition Services	Cash Management	1	1	2	2	1	1	1	2	1	1	12	Medium/Low
Food and Nutrition Services	Inventory Controls	1	1	2	2	1	1	1	2	1	1	12	Medium/Low
Food and Nutrition Services	Health Regulations Compliance	1	1	2	2	1	1	1	2	1	1	12	Medium/Low
Food and Nutrition Services	USDA Smart Snack Regulations	1	1	1	2	1	1	2	1	1	1	12	Medium/Low
Operations and Facilities	Change Orders Process	1	1	1	2	1	1	2	1	1	1	12	Medium/Low
Procurement Services	Conflict of Interest Monitoring/Reporting	1	1	1	1	1	1	2	1	1	1	11	Medium/Low
Procurement Services	Purchasing Cycle	1	2	1	1	2	2	1	1	1	2	14	Low/Medium

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		Internal Controls 20%	Financial Impact 10%	Change in Management and/or Structure 5%	Changes in the Unit 5%	Criticality of Unit 10%	Public and/or Political Sensitivity 10%	Regulatory Compliance 10%	Complexity of Monitoring Activities 10%	Audit History 10%	Level of Information Security 10%		
Procurement Services	Professional Services/Consultant Contracts/MOU's	1	2	1	1	2	2	1	1	1	2	14	Loss / Moderate
Student and Parent Services	Course Grade and Grade-level Changes	1	1	1	1	2	3	1	1	1	1	13	Loss / Moderate
Transportation	Parent Complaints	1	1	1	1	1	3	1	1	1	1	12	Loss / Moderate
External Funding	Impact Aid Funding	1	1	1	1	2	1	1	1	1	2	12	Loss / Moderate
Print Shop	Print Shop Operations	1	1	1	1	2	1	1	1	1	2	12	Loss / Moderate
Procurement Services	Master Vendor List Maintenance	1	1	1	1	1	2	1	1	1	1	11	Loss / Moderate
Student Retention And Truancy Prevention Program	Student Ret And Truancy Prevention Program	1	1	1	1	1	1	1	1	1	1	10	Loss / Low