Audit Plan

Fiscal Year 2025-2026

Assurance | Insight | Objectivity

Approved by the Board of Trustees on April 15, 2025

EL PASO ISD
it starts with us

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Abbreviations List

ADA	Average Daily Attendance
CAP	Corrective Action Plan
EPISD	El Paso Independent School District
ESSER	Elementary and Secondary School Emergency Relief
FTE	Full-Time Equivalent
IIA	Institute of Internal Auditors
IST	Information Security and Technology
MAPP	Manual of Audit Policies and Procedures
PEIMS	Public Education Information Management System
TASBO	Texas Association of School Business Officials
TEA	Texas Education Agency

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.

The 2025-2026 Audit Plan:
1. Supports EPISD in achieving its Strategic Blueprint,
2. Is based on a documented risk assessment,
3. Identifies the resources the department will need to implement the Audit Plan, and
4. Is flexible and dynamic to ensure Internal Audit can be responsive to unforeseen issues and changes in the EPISD's risks, operations, programs, systems, and controls.

The 2025-2026 Audit Plan covers the period of July 1, 2025, to June 30, 2026.

Audit Plan Approval

In accordance with Board Policy CFC (Local and Exhibit), the 2025-2026 Audit Plan was submitted to the EPISD's Board of Trustees (Board) for review and approval. The Chief Internal Auditor will provide quarterly reports to the Board on the Audit Plan and performance relative to the plan. The Chief Internal Auditor will communicate to the Board if there are resource limitations and their impact on the Audit Plan. The Chief Internal Auditor will adjust the Audit Plan in response to changes in the EPISD's priorities, risks, operations, programs, systems, and controls. Significant adjustments to the Audit Plan will be submitted to the Board for review and approval.

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

Submitted by:

Signed document on file   4/15/2025
Mayra G. Martinez, CIA, CFE, CGAP, RTSBA   Date
Chief Internal Auditor, EPISD

Audit Plan approved by the Board of Trustees on April 15, 2025:

Signed document on file   4/16/2025
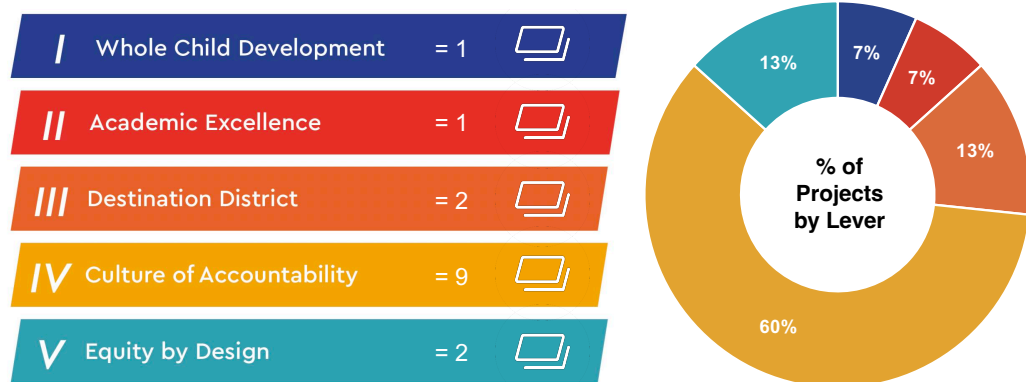Israel Irrobali, President   Date
EPISD Board of Trustees

Introduction to Audit Plan

Internal Audit has completed its annual risk assessment, which led to the development of the 2025-2026 Audit Plan. Internal Audit has established a systematic process for creating an annual Audit Plan. The systematic process is outlined in the **Audit Plan Development Process** section.

The Audit Plan includes 15 engagements that support the five Strategic Levers in EPISD's Strategic Blueprint. Exhibit 1 provides the percentage and count of engagements in the Audit Plan by Strategic Lever.

Exhibit 1: Engagements by Strategic Lever

I	Whole Child Development	= 1
II	Academic Excellence	= 1
III	Destination District	= 2
IV	Culture of Accountability	= 9
V	Equity by Design	= 2

% of Projects by Lever — 7%, 7%, 13%, 60%, 13%

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[1] for EPISD. Engagements focus on both District-wide and school-level processes and controls. Examples include financial, compliance, performance, and operational audits.

2. Advisory (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.

3. Corrective Action Plan (CAP) Follow-up Engagement: Also referred to as CAP follow-up reviews, are conducted to determine (i) the adequacy and timeliness of actions taken by management on reported engagement results and recommendations or (ii) if management assumed the risk of not taking corrective action on reported results and recommendations.

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.

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[1] Definition from the Institute of Internal Auditors Standards Glossary

The chart below shows the percentage breakdown of engagements in the Audit Plan by type: assurance (audit), advisory (consulting), corrective action plan (CAP) follow-up reviews, and other (review).

- Assurance (Audit) = 6
- Advisory (Consulting) = 3
- CAP Follow-up = 5
- Other (Review) = 1
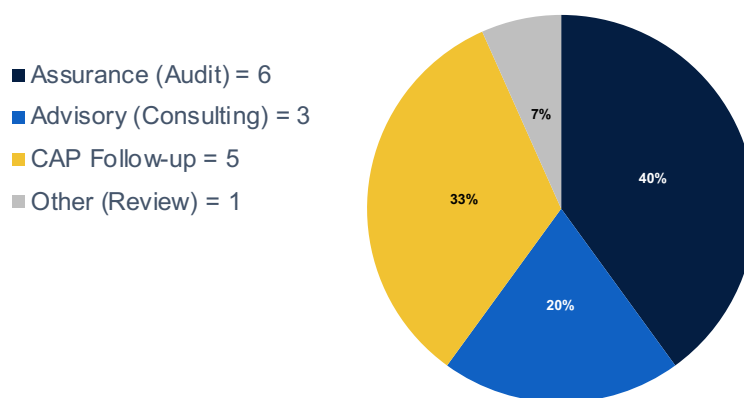
Engagements and Activities

This section includes the list of the 15 planned engagements with underlined broad objectives, reference to Strategic Lever supported, risk rank, and reference to the auditable unit (department code). Each engagement's specific objective(s) will be determined after the engagement is initiated, and we conduct the engagement-level risk assessment.

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

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

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

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

	Engagement	Broad Objective(s)	Strategic Lever Reference	Risk Rank (Likelihood/Impact)	Auditable Unit Ref
1	Activity Funds Audit	Review and assess the effectiveness of controls for Activity Funds.	IV. Culture of Accountability	Medium/Medium	727
2	Attendance Audit	To evaluate the effectiveness of district-wide attendance policies, strategies, and initiatives in promoting consistent student attendance and improving Average Daily Attendance (ADA) across all campuses.	IV. Culture of Accountability	High/High	817
3	Average Daily Attendance Coding Review	Determine if average daily attendance coding is recorded accurately in accordance with the TEA's Student Attendance Accounting Handbook.	IV. Culture of Accountability	High/High	817

	Engagement	Broad Objective(s)	Strategic Lever Reference	Risk Rank (Likelihood/Impact)	Auditable Unit Ref
4	Destination District Redesign Student Impact Advisory Engagement	Assist in developing a framework for tracking the academic, social-emotional, and logistical impacts on students affected by campus closures and transitions. Ensure the framework aligns with the District's strategic priority of fostering equitable access to opportunities by identifying and eliminating barriers experienced by students impacted by the redesign.	V. Equity by Design	Medium/High	TBD
5	Dyslexia CAP Follow-up	Determine whether management implemented the CAP activities or took other actions to address the dyslexia coding finding and related recommendations in the PEIMS Audit.	IV. Culture of Accountability	Medium/High	822
6	ESSER Audit CAP Follow-up	Determine whether management implemented the final CAP activity in the ESSER Audit.	IV. Culture of Accountability	Medium/Medium	836
7	Inventory/ Surplus Audit	Review and assess controls for the purchase, tracking, and surplus of technology equipment inventory.	IV. Culture of Accountability	Medium/Medium	740
8	IST Data Classification Advisory	To collaborate with IST to develop a District-wide data classification policy.	IV. Culture of Accountability	Medium/High	911
9	IST Incident Response Plan Advisory	To collaborate with IST to develop an incident response plan for the District.	IV. Culture of Accountability	Medium/High	911
10	Leavers Audit CAP Follow-up	Determine whether management implemented the CAP activities or took other actions to address any findings and recommendations in the Leavers Audit.	II. Academic Excellence	High/High	817
11	Maintenance Audit CAP Follow-up	Determine whether management implemented the CAP activities or took other actions to address the findings and recommendations in the Maintenance Audit.	III. Destination District	Medium/Medium	933
12	Risk Management Audit	Evaluate the effectiveness and efficiency of the Risk Management Department's programs, policies, and controls in promoting a safe learning and working environment, minimizing liability exposure, ensuring regulatory compliance, and protecting the District's assets, employees, and students.	III. Destination District	Medium/Medium	954

Engagement		Broad Objective(s)	Strategic Lever Reference	Risk Rank (Likelihood/Impact)	Auditable Unit Ref
13	Special Education Audit	Determine whether the District complies with federal and state laws, including proper identification, evaluation, documentation, and implementation of plans.	**V. Equity by Design**	**Medium/High**	822
14	Special Education Discipline Audit CAP Follow-up	Determine whether management implemented the CAP activities or took other actions to address the findings and recommendations in the Special Education Discipline Audit.	**I. Whole Child Development**	**Medium/High**	822
15	Truancy Audit	Evaluate the design and effectiveness of the District's truancy prevention and intervention strategies to determine whether they support improved student attendance and reduce truancy rates.	**IV. Culture of Accountability**	**High/High**	817

Administrative and Other Activities Recommended or Required by Standards

Activity	Activity Description
Administrative Duties	Includes department strategic and operational activities. Strategic activities include developing the annual audit plan, identifying department needs, reviewing staff competency, and planning for professional development. 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): • 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, • Processing payroll and purchase orders, • Updating Internal Audit's MAPP and workpapers to ensure alignment to the new Global Internal Audit Standards, and • Implementing the new Audit Management software.
Contingency Hours	Contingency hours are reserved to ensure the risk-based Audit Plan is flexible and dynamic to changes from unforeseen issues and events during the year. These hours are reserved for unplanned projects, as needed, and may include: • Participating in various team meetings, workgroups, or committees within EPISD to serve in an advisory capacity, • Providing 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 agencies, • Follow-up on concerns of high-risk or internal controls deficiencies, and • Follow-up on allegations of fraud or significant non-compliance.

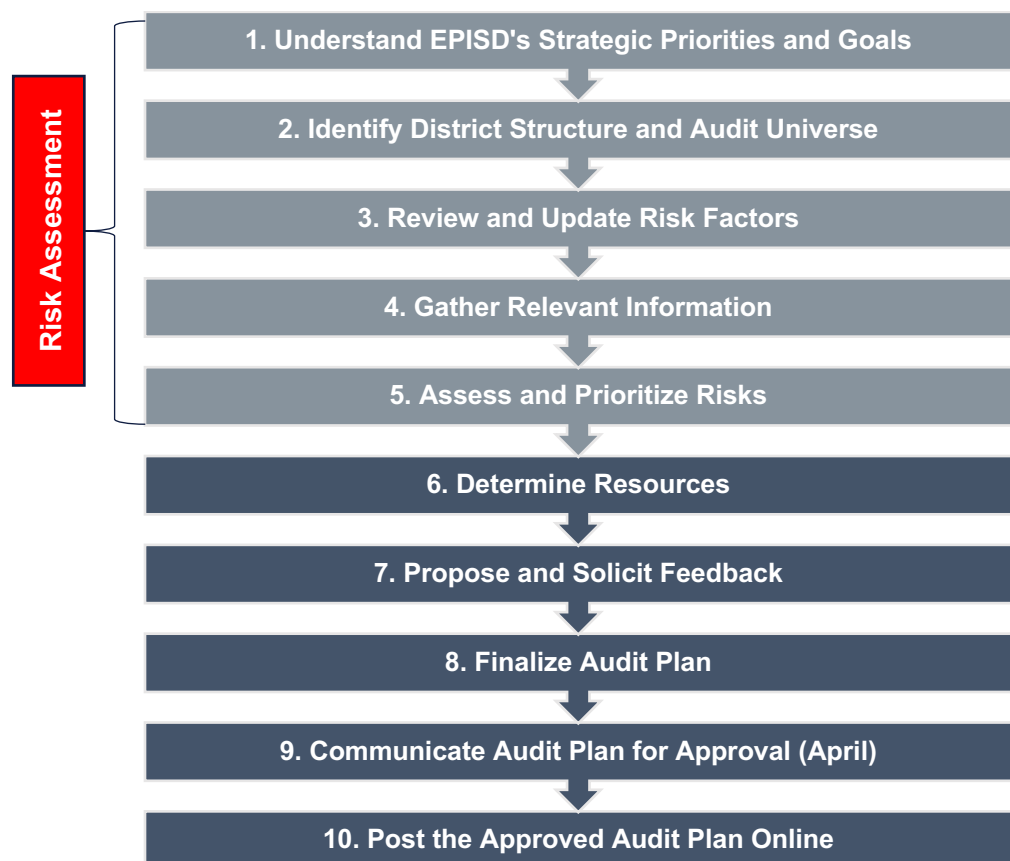| Activity	Activity Description
Fraud, Waste, and Abuse Hotline Reports Monitoring and Follow-up	In accordance with professional Standards and related best practices, Internal Audit maintains an active role in promoting and assessing ethics throughout EPISD. This role includes hosting EPISD's Fraud, Waste, and Abuse Hotline and conducting investigations (also refer to Contingency Hours). Hours are set aside for monitoring reports received through the Fraud, Waste, and Abuse Hotline. Monitoring includes reviewing, following up/distributing (depending on the type of report), and tracking the status of concerns reported through the Hotline.
Professional Development	Staff will participate in various instructor-led or online courses in subjects directly related to auditing, professional Standards, or public sector topics to enhance their knowledge, skills, and other competencies and meet continuing professional education requirements.
Quality Assessment and Improvement Program	Ongoing monitoring of Internal Audit activity to ensure the department continues to conform with the Institute of Internal Auditors' Global Internal Audit Standards.
Risk Assessment (Ditrict-wide)	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.

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 (risk-based),
2. Generate buy-in from EPISD management/leadership and the Board,
3. Support EPISD's success, and
4. Meet the Board's mandate for Internal Audit.

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

Exhibit 2: Summary of Audit Development Plan Process

Risk Assessment

1. Understand EPISD's Strategic Priorities and Goals
2. Identify District Structure and Audit Universe
3. Review and Update Risk Factors
4. Gather Relevant Information
5. Assess and Prioritize Risks
6. Determine Resources
7. Propose and Solicit Feedback
8. Finalize Audit Plan
9. Communicate Audit Plan for Approval (April)
10. Post the Approved Audit Plan Online

Risk Assessment

Risk Assessment is defined as "the identification and analysis of risks relevant to the achievement of an organization's objectives. The significance of risks is typically assessed in terms of impact and likelihood."[2] We conduct an annual District-wide risk assessment to help Internal Audit properly align and focus our 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

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[2] Definition from the Institute of Internal Auditors Standards Glossary.

EPISD's key risk areas that could be subject to audit (auditable units). We identified 33 key auditable units based on a review of EPISD's structure, organizational charts, position inventory listing, and annual department/program budgets. The key auditable units included in our risk assessment are those that:

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

Internal audit uses a "risk factor" approach to identify and assess risks across the District. Risk factors are not risks themselves, but rather attributes that indicate the potential impact and likelihood of risk. Risk factors provide a consistent and efficient method for evaluating all auditable units. These risk factors are reviewed annually to ensure they remain relevant and effective in assessing the operating, financial, and compliance risks of EPISD. Exhibit 3 includes the risk factors used for the 2025 Risk Assessment.

Exhibit 3: Likelihood and Impact Risk Factors

To help us determine the risk scores, we gathered information relevant to the risk factors through management questionnaires (40 responses received) and meetings with District leadership. We obtained input from the following executive cabinet-level administrators:
1. Chief Academic Officer,
2. Chief Communications Officer,
3. Chief Financial Officer,
4. Chief Human Capital Management Officer,
5. Chief Operations Officer,
6. Chief of Organizational Transformation and Innovation,
7. Chief of Police,
8. Chief Schools Officer,
9. Deputy Superintendent of Administration, and
10. Deputy Superintendent of Academics, School Leadership, and IST
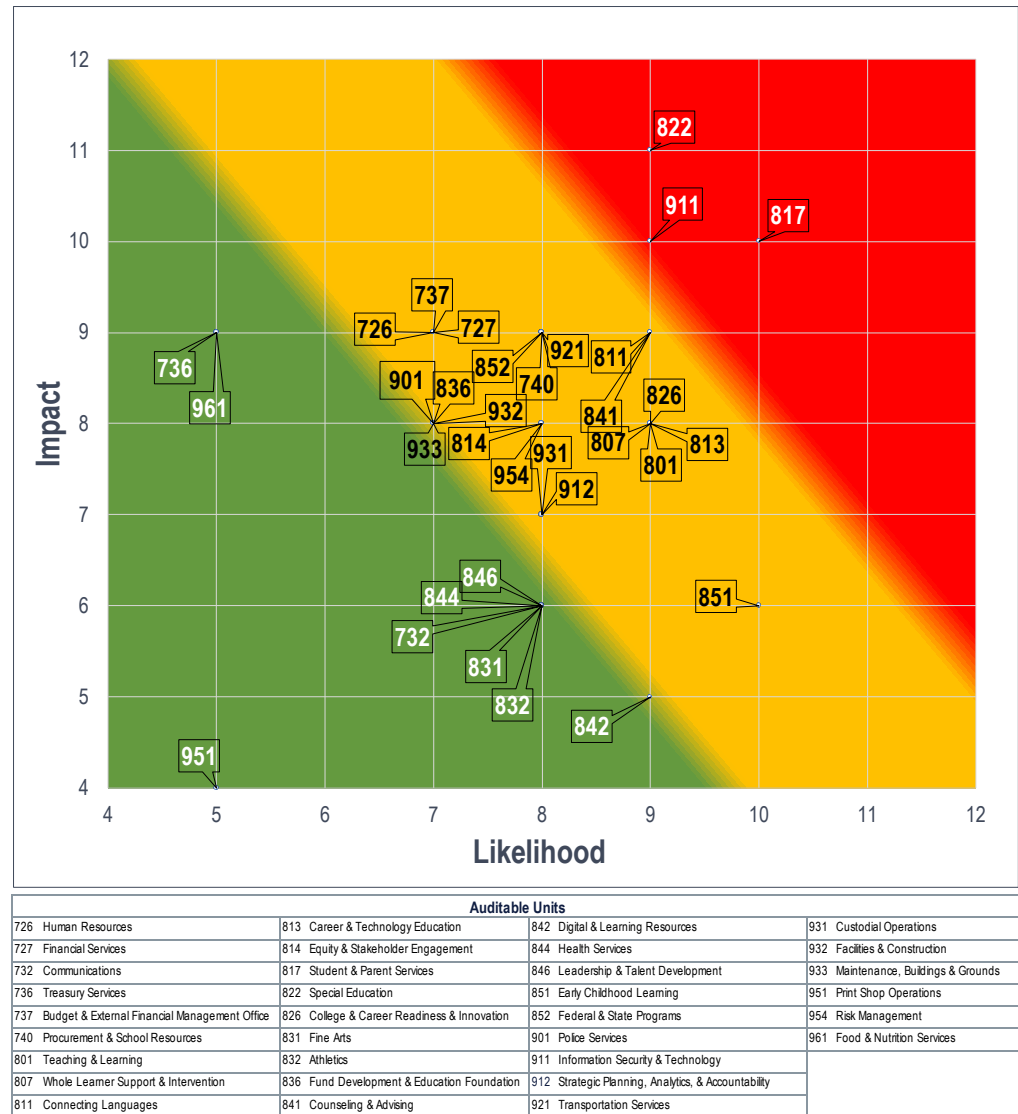
The Chief Internal Auditor uses the information gathered to measure the risk for each auditable unit. We use a three-point risk factor scale (for each risk factor), with one representing the lowest level of risk and three representing the highest. Once all auditable units have been scored, they are ranked 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:

Low Risk	Medium Risk	High Risk
4.0 to 6.9	7.0 to 9.9	10.0 to 12.0

The Heat Map in Exhibit 4 illustrates the risk rating by auditable unit. The detailed results of the 2025 Risk Assessment (by auditable unit and risk factor) are also provided in **Attachment A**.

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Risk Assessment and Audit Plan
Development
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3/3/2025

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

Auditable Units			
726 Human Resources	813 Career & Technology Education	842 Digital & Learning Resources	931 Custodial Operations
727 Financial Services	814 Equity & Stakeholder Engagement	844 Health Services	932 Facilities & Construction
732 Communications	817 Student & Parent Services	846 Leadership & Talent Development	933 Maintenance, Buildings & Grounds
736 Treasury Services	822 Special Education	851 Early Childhood Learning	951 Print Shop Operations
737 Budget & External Financial Management Office	826 College & Career Readiness & Innovation	852 Federal & State Programs	954 Risk Management
740 Procurement & School Resources	831 Fine Arts	901 Police Services	961 Food & Nutrition Services
801 Teaching & Learning	832 Athletics	911 Information Security & Technology	
807 Whole Learner Support & Intervention	836 Fund Development & Education Foundation	912 Strategic Planning, Analytics, & Accountability	
811 Connecting Languages	841 Counseling & Advising	921 Transportation Services	

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 B for Internal Audit staff qualifications.

- Sufficient: Obtaining the financial, staff, and technology resources needed to implement the Audit Plan.

- Effectively deployed: Ensuring financial, staff, and technology resources are allocated in a way that optimizes the achievement of the Audit Plan.

The Audit Plan's available budgeted hours are calculated based on the workdays available (226 paid days) for the eight (8) full-time equivalent audit professionals (including the Chief Internal Auditor). The hours available to allocate to the Audit Plan engagements and administrative items are determined after deducting hours for employees' earned leave. The calculation of the Audit Plan budgeted hours is summarized in Exhibits 5 and 6 that follow.

Exhibit 5: Available Budgeted Hours Calculation

Category	Hours
A. Employee Days on Duty	226
B. Number of hours per day	8
C. Auditor Full-time Equivalents (FTEs)	8
D. Available Work Hours (A x B x C)	14,464
E. Less: Staff leave hours (13 days)	832
F. Available Budgeted Hours (D - E)	13,632

Exhibit 6: Audit Plan Hours Calculation

Category	Hours	Percentage
Available Budgeted Hours (from Exhibit 5)	13,632	100%
Distribution of Hours:		
1. Administrative Duties	3,068	22.5%
2. Fraud, Waste, and Abuse Hotline Monitoring	326	2.4%
3. Professional Development	520	3.8%
4. Risk Assessment	203	1.5%
5. Quality Assurance and Improvement Program	148	1.1%
6. Hours set aside for Contingency	1,736	12.7%
7. Hours for Engagements	7,631	56.0%

Operating budgeted funds are used to ensure that Internal Audit staff have the knowledge, skills, competencies, and resources (including technology) to perform their individual responsibilities effectively. Exhibit 7 summarizes the department's proposed operating budget for the 2026 fiscal year, of $99,852. This represents a decrease of 4% from the adopted budget for the 2025 fiscal year.

Exhibit 7: Internal Audit 2026 Proposed Operating Budget

Operating Budget	Proposed 2026 Budget
District Hotline	11,610
Copier/Scanner Annual Lease	2,546
Training	22,020
Resource and reading materials	400
Technology equipment and software	57,750
Department supplies and peripherals	1,000
Memberships (IIA, ISACA, TASBO, and ACFE)	4,126
In-city travel reimbursement	400
	$ 99,852

Propose and Solicit Feedback

We created a list of potential engagements based on the results of the risk assessment, input received, and Internal Audit resources available.

- Met with the Superintendent to review/discuss the risk assessment results and get input/buy-in on potential Audit Plan engagements.

- Met individually with six members of the Board to share the results of the risk assessment, discuss areas of concern/high risk, and obtain input on potential Audit Plan engagements.

Finalize Audit Plan

After completing the risk assessment and obtaining feedback on the proposed engagements, we finalized the Audit Plan by reviewing the overall balance of coverage across high-risk areas, core functions, and strategic priorities. We ensured the plan reflected an appropriate mix of assurance, advisory, and follow-up engagements aligned with available Internal Audit resources.

The Audit Plan was reviewed for consistency, clarity, and alignment with Internal Audit's mandate. A presentation on the proposed Audit Plan was provided to the Board Audit Committee for their final input.

This process ensures the Audit Plan is risk-based, responsive to stakeholder needs, and achievable given the department's capacity while supporting accountability, transparency, and continuous improvement throughout the District.

Attachment A: 2025 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 Importance	Risk Score	
Academics, School Leadership, and IST											
822 Special Education (Special Education evaluations, educational, and related services, dyslexia, 504, and homebound/home hospital services)	2	2	3	2	9	3	3	3	2	11	Medium/High
911 Information Security & Technology (Instructional Technology Services, Security & Business Continuity, Enterprise Information Services, Infrastructure Services, and Technical Services)	2	3	2	2	9	3	2	3	2	10	Medium/High
811 Connecting Languages (Bilingual/ESL programs, identification and testing of emergent bilingual students, and LPAC compliance)	2	2	3	2	9	3	2	2	2	9	Medium/Medium
801 Teaching and Learning (Curriculum, instructional resources, instructional programs, interventionists, assessments, and teacher/CTC professional learning)	2	2	3	2	9	3	2	1	2	8	Medium/Medium
807 Whole Learner Support and Intervention (Multi-Tiered System of Supports Framework, Social Emotional Learning, and Positive Behavioral Interventions and Supports)	2	2	2	3	9	3	1	2	2	8	Medium/Medium
826 Advanced Academics (Advanced Placement, SAT/PSAT exams, Dual Credit, College Credit, P-TECHS, Early College High Schools, GT, IB, TSIA2, Course Catalog and Course File, and IMA)	2	2	3	2	9	3	1	2	2	8	Medium/Medium

Attachment A: 2025 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 Importance	Risk Score	
841 Counseling and Advising (Graduation programs, student transcripts, student scheduling, counseling services, and crisis and safety response)	2	2	3	2	9	3	1	2	3	9	Medium/Medium
813 Career and Technology Education (Industry Based Certifications, work-based learning, and CTE Programs of Study)	2	2	3	2	9	3	2	2	1	8	Medium/Medium
844 Health Services (Health services for student requiring medical and nursing care, medical records, maintenance of AEDs, and training the Emergency Response Team)	2	2	2	2	8	2	1	2	2	7	Medium/Medium
851 Early Childhood Learning (Early Childhood Learning Pre-K and Montessori)	2	3	2	3	10	2	1	1	2	6	High/Low
842 Digital and Learning Resources (Technology Integration and Learning; Library Programs; Academic UIL programs)	2	2	2	3	9	2	1	1	1	5	Medium/Low
Organizational Transformation and Innovation											
852 Federal and State Programs (Improvement planning and federal/state program implementation)	2	2	2	2	8	2	3	2	2	9	Medium/Medium
814 Equity and Stakeholder Engagement (Family Engagement and Community Schools)	2	1	2	3	8	2	1	2	3	8	Medium/Medium
836 Fund Development & Education Foundation (Identifying, securing, and monitoring discretionary resources and revenue)	2	2	1	2	7	2	2	2	2	8	Medium/Medium

Attachment A: 2025 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 Importance	Risk Score	
912	Strategic Planning, Analytics, and Accountability (Strategic Planning, Evaluations, Assessments, Analytics, and Accountability)	2	2	2	2	8	2	1	2	2	7	Medium/Medium
846	Leadership and Talent Development (District professional development, Mentor program, and UTEP Residency)	2	2	1	3	8	2	2	1	1	6	Medium/Low
Business Services												
954	Risk Management	2	1	2	3	8	2	2	2	2	8	Medium/Medium
740	Procurement and School Resources	2	2	2	2	8	2	3	2	2	9	Medium/Medium
727	Financial Services (Accounting, Accounts Payable, Payroll, Campus Accounting, Payment Services, and Travel)	2	2	2	1	7	2	3	2	2	9	Medium/Medium
737	Budget and External Financial Management Office	2	2	2	1	7	3	3	2	1	9	Medium/Medium
961	Food and Nutrition Services	2	1	1	1	5	3	2	2	2	9	Low/Medium
736	Treasury Services	2	1	1	1	5	2	3	2	2	9	Low/Medium
Operations												
932	Facilities and Construction	2	2	1	2	7	2	2	2	2	8	Medium/Medium
933	Maintenance, Buildings and Grounds	2	1	2	2	7	2	2	2	2	8	Medium/Medium
921	Transportation Services	2	1	2	3	8	3	2	2	2	9	Medium/Medium
931	Custodial Operations	2	1	2	3	8	2	2	1	2	7	Medium/Medium
951	Print Shop Operations	2	1	1	1	5	1	1	1	1	4	Low/Low
Administration												
817	Student Services (Student attendance, truancy prevention, student enrollment/withdrawal, transfers, leavers, and parent complaints)	2	3	3	2	10	3	3	2	2	10	High/High

A: 2025 Risk Assessment Results

Legend icons:

#	Factor	#	Factor
1	Control & Environment	5	Criticality of Unit
2	Changes in the Unit	6	Financial Impact
3	Complexity	7	Regulatory Compliance
4	Audit/Evaluation History	8	Public Sensitivity / Public Interest

LIKELIHOOD — IMPACT

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

Risk Score Legend:

Low Risk	Medium Risk	High Risk
4.0 to 6.9	7.0 to 9.9	10.0 to 12.0

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: 22 years
Years of Audit Experience: 24.5 years
Education: University of Texas at El Paso
               Bachelor of Business Administration, Accounting and Computer Information Systems
Certifications: Certified Internal Auditor (CIA), Certified Government Auditing Professional (CGAP), Certified Fraud Examiner (CFE), and Registered Texas School Business Administrator (RTSBA)

Audit Supervisor: Myrna P. Rodriguez
Years of EPISD Service: 12.7 years (also worked for another district for 4 years)
Years of Audit Experience: 17.9 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: 9.3 years (also worked for another district for 7 years)
Years of Audit Experience: 18.3 years
Education: University of Texas at El Paso
               Bachelor of Business Administration, Accounting and Finance
               Master of Business Administration
Certifications: CIA, CGAP, and CFE

Information Technology Auditor: Antonio (Tony) Alanis
Years of EPISD Service: 34.8 years
Years of Audit Experience: 34.8 years
Certifications: Certified Information Systems Auditor (CISA) and Certified Data Privacy Solutions Engineer (CDPSE)

Senior Auditor: Elizabeth (Lyz) Parra
Years of EPISD Service: 3.8 years
Years of Audit Experience: 13.3 years
Education: University of Phoenix
               Bachelor of Science in Business/Accounting
               Master of Business Administration
Certifications: CGAP and CFE

Senior Auditor: Julie Franco
Years of EPISD Service: 2.7 years
Years of Audit Experience: 11.2 years
Education: University of Texas at El Paso
                            Bachelor of Business Administration, Accounting

Internal Auditor: Yvonne T. Herrera
Years of EPISD Service: 14 years (also worked for another district for 5 years)
Years of Audit Experience: 18 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: 3.2 years (also worked for two other districts for over 10 years)
Years of Audit Experience: 14.6 years
Education: University of Texas at El Paso
                            Bachelor of Business Administration, Accounting
Certifications: CFE and RTSBA