



Audit Plan

ASSURANCE • INSIGHT • OBJECTIVITY

Fiscal Year 2021-2022

Changes Approved by the Board on March 8, 2022



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Abbreviations List

ACFE	Association of Certified Fraud Examiners
CAP	Corrective Action Plan
CTE	Career and Technical Education
DEIC	Districtwide Educational Improvement Council
EPISD	El Paso Independent School District
ESSER	Elementary and Secondary School Emergency Relief
FY	Fiscal Year
IA	Internal Audit
IIA	Institute of Internal Auditors
IPPF	International Professional Practices Framework
PEIMS	Public Education Information Management System
SCE	State Compensatory Education
Standards	International Standards for the Professional Practice of Internal Auditing
TASBO	Texas Association of School Business Administrators
TEA	Texas Education Agency



Overview

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Purpose and Mission

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

Audit Plan Overview

The Chief Internal Auditor establishes a risk-based Audit Plan to determine the priorities of the EPISD's Internal Audit Department. The objective of the Audit Plan is to evaluate and contribute to the improvement of the EPISD's governance, risk management, and control processes using a systematic, disciplined, and risk-based approach. The 2021-2022 Audit Plan covers the period of July 1, 2021, to June 30, 2022.

Audit Plan Approval

In accordance with Board Policy CFC (Local and Exhibit), the Audit Plan is submitted annually to the EPISD's Board of Trustees (Board) for approval. The Board must review and approve any significant changes to the Audit Plan. The Chief Internal Auditor provides quarterly reports to the Board on the Audit Plan and performance relative to the plan.

The Board approved the initial 2021-2022 Audit Plan on April 20, 2021. The Chief Internal Auditor recommended changes to the 2021-2022 Audit Plan in June 2021 and March 2022. Refer to the [Audit Plan Changes](#) section for a summary of changes, justification for changes, and Board approval dates.

Submitted by:

Signed document on file
Mayra G. Martinez, CIA, CFE, CGAP, RTSBA
Chief Internal Auditor
El Paso Independent School District

2/24/22
Date

Audit Plan Changes Approved by the Board of Trustees on March 8, 2022:

Signed Document on file
Al Velarde, President, Board of Trustees
El Paso Independent School District

3/24/22
Date



2021-2022 Audit Plan

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Methodology for Audit Plan Development

Because we are confronted with unlimited potential projects with limited resources, we establish a risk-based Audit Plan, that is consistent with the EPISD's goals, to determine the priorities of the Internal Audit Department. The Audit Plan is intended to ensure Internal Audit examines areas with the greatest exposure to the key risks that could affect the EPISD's ability to accomplish its goals, strategic priorities, and objectives. In accordance with the Institute of Internal Auditors' *Standard* 2010 Planning, the Audit Plan is:

1. Consistent with the EPISD's Board goals and strategic priorities,
2. Based on a documented risk assessment (refer to the Risk Assessment section for methodology and Exhibit B for results), and
3. Flexible to ensure Internal Audit can be responsive to unforeseen issues and changes in the EPISD's risks, operations, programs, systems, and controls.

In developing the Audit Plan, the Chief Internal Auditor obtained input from the EPISD leadership and the Board of Trustees regarding areas of concern/high risk and potential Audit Plan projects.

Allocation of Resources

The 2021-2022 Audit Plan available budgeted hours begins by determining the work hours available based on the 226 paid days on duty for the eight (8) full-time equivalent audit professionals (including the Chief Internal Auditor). In February 2022, available hours were adjusted due to a vacancy and unplanned leave. The hours available to allocate to projects are determined after deducting hours for leave, professional development, and administrative duties. The adjusted calculation of available and project hours is summarized in Tables 1 and 2 that follow.

Table 1: Available 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. Employee Hours (A x B x C)	14,464
Less:	
E. Hours lost due to vacancy (September 27, 2021 through February 11, 2022)	632
F. Hours lost due to unplanned Leave (Family Medical Leave Act actual + projected)	694
G. Available Hours (D - E - F)	13,138

Table 2: Project Hours Calculation

Category	Hours	Percentage
G. Available hours (from Table 1)	13,138	100%
Less:		
H. Leave hours (personal and sick local)	662	5%
I. Professional development hours	548	4%
J. Administrative duties	3,394	26%
K. Project Hours Available (G - H - I - J)	8,534	65%

With 94% 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 all discretionary aspects of our budget. Budgeted discretionary funds are used to ensure Internal Audit staff have the knowledge, skills, competencies, and technology to implement the Audit Plan. Table 3 provides a summary of the department's estimated budgeted resources.

Table 3: Internal Audit Department Beginning of Year Budget

94%	Salaries and benefits (Data provided by the Budget Department)	735,919
	EPISD Hotline	9,200
	Copier/scanner annual lease	2,000
	Training	23,031
6%	Reference and reading materials	1,100
	Equipment and software	14,760
	Department supplies and peripherals	3,500
	Memberships (IIA, ISACA, TASBO, and ACFE)	3,200
	In-city travel reimbursement	300
Total budget		\$ 793,010

Audit Plan Changes

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. Changes made to the 2021-2022 Audit Plan along with justifications and Board approval dates are summarized in Table 4.

Table 4: 2021-2022 Audit Plan Changes

Changes	Justification	Board Approval Date
Removed one planned project to accommodate a project requested by the Board (22-15).	The Board directed the Chief Internal Auditor to follow up on concerns that arose during the Contracted Services Audit for Academics (21-05.02).	6/15/21
Added three projects (22-15.01, 22-16.F, 22-21) and removed six projects (22-01, 22-01.F, 22-04, 22-10.F, 22-11, 22-14) from the Audit Plan. The risk for the auditable units (for projects removed) will be re-assessed and considered for inclusion in the next year's Audit Plan.	The Chief Internal Auditor recommended changes to the Audit Plan due to: 1. Available hours lost related to a vacancy and unplanned leave, 2. Changes in the District's programs and risks, and 3. Corrective Action Plans' (CAP) follow-up hours needed to monitor the implementation of activities to address audit results and for extensions to implementing activities	3/8/22

Audit Plan Engagements and Activities

The 2021-2022 Audit Plan includes 21 assurance, follow-up, and consulting engagements. General descriptions of the types of engagements performed are summarized below.

1. Assurance (Audit) Engagements: Objective examinations of evidence for the purpose of providing independent assessments on governance, risk management, and control processes for the organization. Examples include financial, compliance, performance, and information technology audits.
2. Corrective Action Plan (CAP) Follow-up Engagements: 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 and Other Client Services: Engagements for which the nature and scope are agreed with the client. These engagements are intended to 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.

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

A preliminary Audit Plan schedule is provided in Exhibit A. The Audit Plan engagements and activities are listed in alphabetical order within the following sections:

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

The engagements (projects) and activities include broad objectives, 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.

Assurance, Follow-up, and Consulting Engagements

Code	Engagement	Broad Engagement Objective	Risk Rank (Likelihood/Impact)	Budgeted Hours
22-02	Budget Audit	Determine if: <ul style="list-style-type: none">• Additional budget requests were allocated for their intended purpose,• Budget change requests and approvals were complete, accurate, authorized, and aligned with the District's strategic and operating objectives, and• Budget change requests were monitored for discrepancies and regularly communicated budget changes to identify inefficiencies.	Medium/High	1,049

Code	Engagement	Broad Engagement Objective	Risk Rank (Likelihood/Impact)	Budgeted Hours
22-02.F	Budget Audit CAP Follow-up Review	Determine whether management implemented CAP activities or took other actions to address the findings, observations, and recommendations outlined in the Budget Audit. (Under the Budget and External Financial Management Office auditable unit)	Medium/High	52
22-03	Career and Technical Education (CTE) IBC Audit	Determine the (i) completeness and accuracy of the Industry Based Certification (IBC) PEIMS data reported to the Texas Education Agency (TEA) and (ii) If the practice to purchase IBC vouchers in bulk is beneficial to the District.	Medium/High	836
22-03.F	CTE IBC Audit CAP Follow-up Review	Determine whether management implemented CAP activities or took other actions to address any findings, observation(s), or recommendations outlined in the CTE Industry Based Certifications (IBC) Audit. (Under the PEIMS Reporting and CTE auditable units)	Medium/High	19
22-05	Contracted Services Audit (Academics) CAP Follow-up Review	Determine whether management implemented the CAP activities or took other actions to address findings, observation(s), and recommendations outlined in the Contracted Services Audit. (Under multiple auditable units including Curriculum and Instruction, Active Learning, and Student and Family Empowerment)	High/High	261
22-06	Contracted Services Audit (IT) CAP Follow-up Review	Determine whether management implemented the CAP activities or took other actions to address findings, observation(s), or recommendations outlined in the Contracted Services Audit. (Under the IT auditable unit)	High/High	147
22-07	Data Center Consulting Engagement CAP Follow-up Review	Determine whether management implemented the final CAP activity or took other actions to address the recommendation outlined in the Data Center Consulting Engagement. (Under the IT auditable unit)	High/High	43

Code	Engagement	Broad Engagement Objective	Risk Rank (Likelihood/Impact)	Budgeted Hours
22-08	DEIC Process CAP Follow-up Review	Determine whether management implemented the CAP activities to address Board Policy compliance requirements related to the Districtwide Educational Improvement Council (DEIC). (Under the School Leadership auditable unit)	Medium/Medium	69
22-09	Dual Language Services Audit	Review and assess dual language program controls, implementation procedures, and compliance with local and state regulations. (Under the Connecting and Dual Languages Program auditable unit)	Medium/High	443
22-10	Facilities and Construction Project Close-out Audit	Determine whether required documentation was submitted, and timelines were met for construction projects' substantial and final completion as established in the General Construction Agreement.	High/High	707
22-12	IT BA Process - Consulting Engagement	Provide consulting services to the IT Department to develop a centralized formal business analysis (BA) process. (Under the IT auditable unit)	High/High	258
22-13	Interlocal Cooperative Contract Purchases Audit	Review and assess internal controls over interlocal cooperative contract purchases made using the "buckets" approved by the Board of Trustees. (Under the Procurement & School Resources auditable unit)	Medium/High	1,097
22-13.F	Interlocal Cooperative Contract Purchases Audit CAP Follow-up Review	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. (Under the Procurement & School Resources auditable unit)	Medium/High	35

Code	Engagement	Broad Engagement Objective	Risk Rank (Likelihood/Impact)	Budgeted Hours
22-15	Follow-up Review: TCG Investment Advisory Services	Determine whether: <ul style="list-style-type: none"> • The investment advisory services were identified as a need by the contract owners, • Funds were properly budgeted for the investment advisory services contract, • Purchasing policies and procedures related to procurement of the contracted services and conflicts of interest disclosures were followed, and • Services were delivered/paid in accordance with the contract. (Under the Procurement & School Resources and Treasury auditable units)	High/High	189
22-15.01	Follow-up Review: Contracted Services Concerns	Review the conflict-of-interest disclosure filings of the five employees and four vendors providing contracted services for objectivity impairments. (Under the Procurement & School Resources auditable unit)	Medium/High	234
22-16	Prevailing Wage Monitoring and Investigation Process Audit	Determine whether the processes to monitor and address issues with prevailing wage rates and workers' classifications provide reasonable assurance that: <ul style="list-style-type: none"> • Violations are identified, • Initial determinations are made in accordance with the timeline in the Texas Government Code, and • Investigations of complaints are performed consistently, thoroughly, and timely. (Under the Facilities and Construction auditable unit)	High/High	462
22-16.F	Prevailing Wage Monitoring and Investigation Process Audit CAP Follow-up Review	Determine whether management implemented the CAP activities or took other actions to address findings, observation(s), and recommendations outlined in the Prevailing Wage Monitoring and Investigation Process Audit. (Under the Facilities and Construction auditable unit)	High/High	72

Code	Engagement	Broad Engagement Objective	Risk Rank (Likelihood/Impact)	Budgeted Hours
22-17	Special Education Audit CAP Follow-up Review	Determine whether management implemented the CAP activities or took other actions to address any findings, observation(s), or recommendations outlined in the Special Education Audit. (Under the Special Education and Special Services auditable unit)	Medium/High	233
22-18	State Compensatory Education (SCE) Program Costs Audit CAP Follow-up Review	Determine whether management implemented the CAP activities or took other actions to address the finding, observation, and recommendations outlined in the SCE Program Costs Audit. (Under the Budget and External Financial Management Office auditable unit)	Medium/High	34
22-19	Vendor Master File Audit CAP Follow-up Review	Determine whether management implemented the CAP activities or took other actions to address findings, observations, and recommendations outlined in the Vendor Master File Audit. (Under the Procurement & School Resources auditable unit)	Medium/High	210
22-21	Federal Grants Controls Audit	Determine whether District controls and procedures provide reasonable assurance of compliance with federal statutes, regulations and with federal grant requirements.	Medium/High	1,152

Administrative and Other Activities Recommended or Required by Standards

Activities	Activity Description	Budgeted Hours
Risk Assessment	A Risk Assessment is a process for identifying, measuring, and prioritizing risks based on their likelihood of occurrence and the magnitude of impact. The Risk Assessment serves as the primary tool used by Internal Audit to develop the annual Audit Plan since it will help us identify and prioritize the areas of high risk.	89
Administrative Duties	<p>Strategic activities: Developing the annual audit plan, identifying department needs, reviewing staff competency, and planning for staff development.</p> <p>Operational activities involving designing structures and processes aimed at achieving Internal Audit activity objectives and overall goals of efficiency and effectiveness. This includes hours allocated to (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 	3,394

	<p>time for Audit Plan activities,</p> <ul style="list-style-type: none"> • District-mandated training, • Interviewing and hiring new staff members, • Staff appraisals, • Ensuring Internal Audit staff follow policies and procedures, • Monitoring the department's budget, and • Processing payroll and purchase orders. 	
Contingency and Consulting Hours	<p>Audit plans are developed based on priorities and estimations of time. Contingency hours are reserved to ensure the risk-based plan is flexible and responsive to change from unforeseen issues and events during the year. The hours are reserved for unplanned projects, as needed, to include:</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 allegations of fraud or significant non-compliance, and • Follow-up on concerns of high risk or internal controls deficiencies. 	692
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 fraud investigations (also refer to Contingency Hours).</p> <p>Hours are set aside for monitoring incident reports received through the Fraud, Waste, and Abuse Hotline. Monitoring includes reviewing, distributing, and tracking the status of concerns reported through the hotline and forwarded to data/process owners for follow-up. Quarterly status reports are provided to the Board.</p>	151
Professional Development	<p>Staff will participate in various instructor-led or on-line courses in subjects directly related to auditing, the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF), or specific/unique local education agency requirements in order to enhance auditors' knowledge, skills, and other competencies, and meet continuing professional education requirements.</p> <p>We have set aside hours for staff to participate in professional organizations, including the local chapters of the IIA, ACFE, and TASBO, in an effort to stay up to date with changes in the internal audit profession and best practices in auditing, fraud, school-district operations, and information security management issues.</p>	548



Risk Assessment

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Risk Assessment Overview

Risk is defined as “The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.” A risk assessment is a process for identifying risks to achieving EPISD's goals, objectives, and strategic priorities. A risk assessment is recognized as the preferred process for identifying, measuring, and prioritizing risks based on their likelihood of occurrence and the magnitude of impact.

A risk assessment serves as a tool used by Internal Audit to develop the annual Audit Plan since it will help us identify and prioritize the key areas of high risk, so that focus is placed on the auditable activities of greatest significance.

Audit Universe

The audit universe consists of the EPISD's key risk areas that could be subject to audit (auditable units). The auditable units include departments that have key programs, functions, or processes that are exposed to sufficient risks where controls should be implemented/reviewed. We identified the key auditable units based on a review of the EPISD's goals, objectives, strategic priorities, organizational charts, position inventory listing, annual budget, emerging risks and trends, and Internal Audit staff's understanding of the current risks impacting school districts. The 37 key auditable units included in our risk assessment are those that:

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

Risk Assessment Methodology

Once the audit universe is established, Internal Audit measures the risk for each auditable unit based on eight likelihood and impact risk factors. We use a three-point risk factor scale with one representing the lowest level of risk and three representing the highest. The risk factors are defined in Table 5. The risk factors are reviewed annually to ensure they are relevant and effective in helping assess the operating, financial, and compliance risks of the EPISD.

To help us determine the risk scores, we gather information relevant to the risk factors through questionnaires completed by management and leadership from the auditable units. The risk scoring is performed by Internal Audit. Once all auditable units have been scored, they are ranked from highest to lowest based on their likelihood and impact risk rating.

The results of the 2020-2021 Risk Assessment are included in Exhibit B.

Table 5: Likelihood and Impact Risk Factors









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

Exhibit A: 2021-2022 Audit Plan Schedule

Engagement Code	Q1			Q2			Q3			Q4			
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
22-02	22-02												
22-02.F													22-02.F
22-03	22-03												
22-03.F													22-03.F
22-05	22-05												
22-06	22-06												
22-07													22-07
22-08	22-08												
22-09													22-09
22-10													22-10
22-12													
22-13													22-13
22-13.F													22-13.F
22-15													
22-15.01													
22-16													
22-16.F													
22-17													22-17
22-18													
22-19													22-19
22-21													22-21



Exhibit B: 2020-2021 Risk Assessment

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RISK FACTORS

Audit Universe/Auditable Units	Control Environment	Changes in Unit	Complexity of Monitoring Activities	Audit History	Criticality of Unit	Financial Impact	Regulatory Compliance	Public Sensitivity	Likelihood Risk Score	Impact Risk Score	Risk Rank (Likelihood/Impact)
Administration, Academics, and School Leadership											
Curriculum and Instruction (Sub-units or processes include: core curriculum, dual credit, ELL compliance, migrant education, and college readiness)	2	2	3	3	3	2	2	3	10	10	High/High
Special Education and Special Services (Sub-units and processes include: special education curriculum and instruction, therapy services, 504 services, IEP compliance, ARDs, and Health Services)	2	2	3	2	3	3	2	3	9	11	Medium/High
Student and Parent Services (Sub-units or processes include: student attendance, discipline, enrollment/withdrawal, transfers, leavers, and parent complaints)	2	2	3	2	3	3	2	2	9	10	Medium/High
Career and Technology Education	2	3	3	1	3	2	2	2	9	9	Medium/Medium
Early College, P-TECH & Specialty Programs (Sub-units and processes also include: Instructional Materials)	2	3	2	2	3	1	1	3	9	8	Medium/Medium
Active Learning	2	2	2	3	2	2	1	3	9	8	Medium/Medium
School Leadership (Sub-units include: secondary schools division, elementary schools division, and accelerating schools division)	2	2	2	3	2	1	2	2	9	7	Medium/Medium
New Tech Program	2	2	2	3	2	2	1	2	9	7	Medium/Medium
ROTC Programs	2	2	2	3	2	1	2	2	9	7	Medium/Medium
Counseling and Advising	2	2	2	2	3	2	2	2	8	9	Medium/Medium
Human Resources (Sub-units or processes include: hiring, compensation, employee relations, and employee benefits)	2	2	2	2	3	3	2	1	8	9	Medium/Medium
Student Retention & Truancy Prevention	2	2	2	3	2	1	2	2	9	7	Medium/Medium
Community Engagement Department	2	2	1	3	2	1	1	3	8	7	Medium/Medium
Athletics	2	2	2	2	2	1	2	2	8	7	Medium/Medium
Health, Wellness, and Physical Education Program	2	2	2	3	2	1	2	1	9	6	Medium/Low
Fine Arts Program	2	2	2	3	2	1	1	2	9	6	Medium/Low
Student and Family Empowerment	2	2	2	3	2	1	2	1	9	6	Medium/Low
Staff Development Department	2	2	1	3	2	1	2	1	8	6	Medium/Low



Exhibit B: 2020-2021 Risk Assessment

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RISK FACTORS

Audit Universe/Auditable Units	Control Environment	Changes in Unit	Complexity of Monitoring Activities	Audit History	Criticality of Unit	Financial Impact	Regulatory Compliance	Public Sensitivity	Likelihood Risk Score	Impact Risk Score	Risk Rank (Likelihood/Impact)
Connecting and Dual Languages Program											
Connecting and Dual Languages Program	2	2	2	3	3	3	2	2	9	10	Medium/High
Finance and Operations											
Information Technology	2	3	3	2	3	3	2	2	10	10	High/High
Procurement and School Resources	2	2	3	2	2	3	3	3	9	11	Medium/High
Budget and External Financial Management Office	2	2	2	3	3	3	2	2	9	10	Medium/High
Transportation Services	2	2	2	3	3	2	2	2	9	9	Medium/Medium
Food and Nutrition Services	2	3	2	2	2	3	2	2	9	9	Medium/Medium
Fund Development and Partnerships	2	2	2	3	2	2	2	2	9	8	Medium/Medium
Custodial Operations	2	2	3	2	2	2	1	2	9	7	Medium/Medium
Financial Services (Sub-units or processes include: accounting, accounts payable, payroll, capital assets, purchasing card, campus and student activity funds, travel, and federal/state time and effort compliance)	2	2	2	2	3	3	2	1	8	9	Medium/Medium
Risk Management	2	1	2	3	2	2	3	1	8	8	Medium/Medium
Treasury Services	2	1	1	3	2	3	2	2	7	9	Medium/Medium
Print Shop Operations	2	1	1	3	1	1	1	1	7	4	Medium/Low
Police Services											
Police Services	2	3	2	2	3	1	3	2	9	9	Medium/Medium
Office of Quality Management											
Facilities and Construction	3	2	3	2	3	3	2	3	10	11	High/High
PEIMS Reporting	2	2	3	2	3	3	3	2	9	11	Medium/High
Maintenance, Buildings and Grounds	2	2	2	3	2	3	2	3	9	10	Medium/High
Assessment Department	2	2	2	3	2	1	3	2	9	8	Medium/Medium
Analytics Department	2	2	1	3	2	1	2	2	8	7	Medium/Medium
Strategy & Evaluation Department	2	2	1	3	2	1	1	2	8	6	Medium/Low



EL PASO INDEPENDENT SCHOOL DISTRICT

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Dr. Josh Acevedo, District 3
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Fraud, Waste, and Abuse Hotline:

<https://www.reportlineweb.com/EPISD> or (800) 620-8591



The El Paso Independent School District does not discriminate in its educational programs or employment practices on the basis of race, color, age, sex, religion, national origin, marital status, citizenship, military status, disability, genetic information, gender stereotyping and perceived sexuality, or on any other basis prohibited by law. Inquiries concerning the application of Titles VI, VII, IX, and Section 504 may be referred to the District compliance officer, Patricia Cortez, at 230-2033; Section 504 inquiries regarding students may be referred to Kelly Ball at 230-2856.