



# Audit Plan

ASSURANCE • INSIGHT • OBJECTIVITY

## Fiscal Year 2020-2021



# Contents

ASSURANCE • INSIGHT • OBJECTIVITY

## Overview

|                           |   |
|---------------------------|---|
| Purpose and Mission ..... | 1 |
| Audit Plan Overview.....  | 1 |
| Audit Plan Approval ..... | 1 |

## 2020–2021 Audit Plan

|   |   |
|---|---|
| Audit Plan Methodology.....   | 2 |
| Allocation of Resources .....   | 2 |
| Audit Plan Engagements and Activities .....                                   | 3 |
| Assurance, Consulting, and Follow-up Engagements .....                        | 4 |
| Administrative and Other Activities Recommended or Required by Standards..... | 6 |

## Risk Assessment

|   |    |
|---|----|
| Risk Assessment Overview .....            | 8  |
| Audit Universe.....                       | 8  |
| Risk Assessment Methodology.....          | 8  |
| Exhibit A: 2019-2020 Risk Assessment..... | 10 |

## Abbreviation List

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



# Overview

ASSURANCE • INSIGHT • OBJECTIVITY

## 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 District's 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 El Paso Independent School District's (EPISD) Internal Audit Department. The objective of the Audit Plan is to evaluate and contribute to the improvement of the District's governance, risk management, and control processes using a systematic, disciplined, and risk-based approach. The 2020-2021 Audit Plan covers the period of July 1, 2020 to June 30, 2021.

## Audit Plan Approval

In accordance with Board Policy CFC (Local), the Audit Plan is submitted annually to the EPISD's Board of Trustees for approval. The Chief Internal Auditor reviews and adjusts the plan throughout the fiscal year, as necessary, in response to changes in the District's business, risks, operations, programs, systems, and controls. Significant changes required of the plan are presented to the Board for approval. The Chief Internal Auditor provides quarterly reports to the Board on the Audit Plan and performance relative to the plan.

### Submitted by:

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

5/24/2021  
Date

### Audit Plan Revisions Approved by the Board of Trustees on June 15, 2021:

Signed document on file  
Al Velarde, Board Audit Committee Chairperson  
El Paso Independent School District

6/17/2021  
Date



# 2020–2021 Audit Plan

ASSURANCE • INSIGHT • OBJECTIVITY

## Audit Plan Methodology

Because we are confronted with unlimited potential projects with limited resources, we establish a risk-based Audit Plan, that is consistent with the District'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 District's ability to accomplish its goals, strategic priorities, and objectives. In accordance with the IIA's Standard 2010 Planning, the Audit Plan is:

1. Consistent with EPISD's Board goals and strategic priorities,
2. Based on a documented risk assessment (undertaken annually), and
3. Flexible to ensure Internal Audit can be responsive to unforeseen issues and changes in the District's risks, operations, programs, systems, and controls.

A risk assessment serves as a tool used by Internal Audit to help us identify and prioritize the key areas of high risk, so that focus is placed on the auditable activities of greatest significance. We have completed the annual risk assessment leading to the development of the Audit Plan for fiscal year 2020-2021. The methodology and results of the risk assessment are included in the Risk Assessment section and Attachment A.

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

## Allocation of Resources

The 2020-2021 Audit Plan available budgeted hours equal 16,704 hours which were determined based on the eight (8) full-time equivalent audit professionals (including the Chief Internal Auditor). The calculation of available and chargeable audit hours is summarized in Tables 1 and 2 that follow.

**Table 1: Available Hours Calculation**

|   |        |
|---|--------|
| A. Weekdays in fiscal year 2020-2021    | 261    |
| B. Number of hours per day              | 8      |
| C. Auditor Full-time Equivalents (FTEs) | 8      |
| D. Available Hours (A x B x C)          | 16,704 |

**Table 2: Audit Plan Chargeable Hours Calculation**

| Category                                      | Hours  | Percentage |
|---|--------|------------|
| Available hours                               | 16,704 | 100%       |
| Less:   |        |            |
| Holiday hours (34 days per FTE)               | 2,176  | 13%        |
| Leave hours (14 days per FTE)                 | 896    | 5%         |
| *Turnover and extended leave allowance        | 624    | 4%         |
| Professional development                      | 468    | 3%         |
| **Administrative duties                       | 3,128  | 19%        |
| Equals: Audit Plan Chargeable Hours Available | 9,412  | 56%        |

\* One employee has reported s/he has plans to retire during the 2021 fiscal year.

\*\* Administrative hours were set aside for the central office move expected in the 2021 fiscal year.

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

**Table 3: Internal Audit Department Budget**

|                     |  |                   |
|---------------------|--|-------------------|
| <b>90%</b>          | Salaries and benefits<br>(estimate based on current year's budget) | 658,928           |
|                     | District Hotline   | 9,200             |
|                     | Copier/scanner annual lease  | 2,600             |
|                     |  |                   |
| <b>10%</b>          | Part-time interns  | 21,914            |
|                     | Training (travel and in-town)                                      | 26,385            |
|                     | Reference and reading materials                                    | 1,000             |
|                     | Equipment and software   | 15,005            |
|                     | Department supplies and peripherals                                | 4,800             |
|                     | Memberships<br>(IIA, ISACA, TASBO, ALGA, and ACFE)                 | 3,670             |
|                     | In-city travel reimbursement                                       | 300               |
| <b>Total budget</b> |  | <b>\$ 743,802</b> |

## Audit Plan Engagements and Activities

Audit Plan engagements encompass, but not limited to, the objective examinations of evidence for the purpose of providing independent assessments to the Board, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for the District. Internal Audit conducts assurance (audit), follow-up, and consulting (non-audit) engagements.

1. **Assurance 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. **Consulting Engagements:** Advisory and related client service activities, the nature and scope of which are agreed with the client, are intended to add value and improve the District's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, and facilitation.
3. **Follow-up Engagements:** Follow-up engagements, also referred to as CAP Follow-up reviews, are conducted to determine the adequacy and timeliness of actions taken by management on reported engagement findings and recommendations. This work determines if management have taken action or assumed the risk of not taking corrective action on reported findings.

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

The Audit Plan engagements and activities, with broad objectives and selection criteria (risk rating), are included in this section. The specific objective(s) of each engagement will be determined after the engagement is initiated and we conduct the engagement-level risk assessment. The Audit Plan engagements/activities are listed within the following sections:

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

## Assurance, Consulting, and Follow-up Engagements

|   | Engagements  | Broad Engagement Objective  | Risk Rating<br>(Impact/Likelihood) |
|---|--|---|------------------------------------|
| 1 | Bond Change Order<br>CAP Follow-up<br>Review                             | To determine whether Corrective Action Plan activities were effectively implemented.  | High/High                          |
| 2 | Career and<br>Technical Education<br>Funding CAP<br>Follow-up Review     | To determine whether Corrective Action Plan activities were effectively implemented.  | Medium/High                        |
| 3 | Career and<br>Technical Education<br>(CTE) Certifications<br>Engagement  | To evaluate student participation in and passing rates for CTE industry-based certifications.   | Medium/High                        |
| 4 | College Readiness<br>Program CAP<br>Follow-up Review                     | To determine whether Corrective Action Plan activities were effectively implemented. The College Readiness program is a sub-unit of the 21st Century Learning and Well-being Department.  | Medium/High                        |
| 5 | Contracted Services<br>Audit   | Review and assess controls related to District contracted services for Academics and IT. The process for contracted services is under various District units including the Curriculum and Instruction and Procurement Department. | High/High                          |
| 6 | Crockett<br>Renovations<br>Construction Costs<br>CAP Follow-up<br>Review | To determine whether Corrective Action Plan activities were effectively implemented.  | High/High                          |
| 7 | Data Center<br>Consulting CAP<br>Follow-up Review                        | To determine whether Corrective Action Plan activities were effectively implemented. The Data Center is a sub-unit of Information Technology.   | Medium/High                        |
| 8 | Dual Credit CAP<br>Follow-up Review                                      | To determine whether Corrective Action Plan activities were effectively implemented. The Dual Credit program is a sub-unit of School Leadership and Curriculum and Instruction.   | High/ Medium                       |



| <b>Engagements</b> |   | <b>Broad Engagement Objective</b>  | <b>Risk Rating<br/>(Impact/Likelihood)</b> |
|--------------------|---|--|--|
| 9                  | External Funding Audit                                      | Review and assess compliance with federal and state programs for which funding is managed by the External Funding Department.  | <b>Medium/High</b>                         |
| 10                 | Facilities and Construction Audit                           | The overall objectives of the audits will be to: <ul style="list-style-type: none"> <li>• Review construction costs allocated to the 2016 Bond program to determine allowability;</li> <li>• Review construction activity, with a focus on high-risk aspects;</li> <li>• Review controls to ensure they are developed and maintained; and</li> <li>• Provide value-added recommendations that mitigate risks, increase compliance, and improve the future management of construction projects.</li> </ul>                              | <b>High/High</b>                           |
| 11                 | Financial Services  | Review and assess controls for the operations of the Financial Services Department.  | <b>Medium/High</b>                         |
| 12                 | Information Technology Engagements                          | Evaluate the systems and processes in place to identify the District's information technology risks and implement controls to minimize those risks.  | <b>Medium/High</b>                         |
| 13                 | Police Services Overtime Investigation CAP Follow-up Review | To determine whether Corrective Action Plan activities were effectively implemented.   | <b>Medium/Medium</b>                       |
| 14                 | Special Education Program Audit                             | Review and assess controls and compliance with state and local requirements related to Special Education services to students.   | <b>Medium/High</b>                         |
| 15                 | Vendor Master File CAP Follow-up Review                     | To determine whether Corrective Action Plan activities were effectively implemented. The vendor master file maintenance is the responsibility of the Procurement Department.   | <b>Medium/Medium</b>                       |
| 16                 | Contracted Services Concerns Follow-up Review               | Follow-up review will be limited to concerns with specific contracted services identified during (the course) the Contracted Services Audit - Academics. The objective of the review will be to determine whether: <ul style="list-style-type: none"> <li>• Services were identified as a need by the contract owners,</li> <li>• Funds were properly budgeted for the purchase,</li> <li>• Purchasing policies, and procedures were followed, and</li> <li>• Services were delivered/paid in accordance with the contract.</li> </ul> | <b>High/High</b>                           |

## Administrative and Other Activities Recommended or Required by Standards

| Activities  | Activity Objective  |
|---|---|
| 17 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.   |
| 18 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:</p> <ul style="list-style-type: none"> <li>• Reporting to the Board of Trustees,</li> <li>• Attending regular and special Board meetings,</li> <li>• Assigning auditors to specific projects and allocating/tracking time for Audit Plan activities,</li> <li>• District-mandated training,</li> <li>• Interviewing and hiring new staff members,</li> <li>• Staff appraisals,</li> <li>• Ensuring Internal Audit staff follow policies and procedures,</li> <li>• Monitoring the department's budget, and</li> <li>• Processing payroll and purchase orders</li> </ul> <p>Hours will also be allocated for the central office move to the new building.</p> |
| 19 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> <ol style="list-style-type: none"> <li>a. Consulting services that may include participating in various team meetings, workgroups, or committees within the District to serve in an advisory capacity, to provide management with technical assistance in a variety of areas, and serve as an available resource on risk-related issues.</li> <li>b. Coordinating requests for information/documentation from external or law enforcement agencies,</li> <li>c. Follow-up on allegations of fraud or significant non-compliance, and</li> <li>d. Follow-up on concerns of high risk or internal controls deficiencies.</li> </ol>  |
| 20 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 that relates to both promoting and assessing ethics throughout the District. This role may include hosting the District's Fraud, Waste, and Abuse Hotline and conducting fraud investigations (also refer to Contingency Hours).</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>   |



| <b>Activities</b> |                          | <b>Activity Objective</b>  |
|-------------------|--------------------------|--|
| 21                | 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, skill, 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> |



# Risk Assessment

ASSURANCE • INSIGHT • OBJECTIVITY

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









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

## Risk Assessment Methodology

Once the audit universe is established, Internal Audit measures the risk for each auditable unit based on likelihood and impact risk factors. We use eight likelihood/impact risk factors and a three-point risk factor scale with one representing the lowest level of risk and three representing the highest. The risk factors are defined in Table 4: Likelihood and Impact Risk Factors. The risk factors are reviewed annually to ensure they are relevant and effective in helping assess the operating, financial, and compliance risks of the District.

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 risk rating (likelihood and impact). The results of the 2020-2021 Risk Assessment are included in Exhibit A.

**Table 4: Impact and Likelihood Risk Factors**

|                   |   |   |
|-------------------|---|---|
| <b>LIKELIHOOD</b> | <b>1</b>  <b>Control Environment</b>                 | Assessment of control environment is based on factors such as the adequacy of the existing control structure, expertise of management, historical problems, conditions found during recent reviews/interactions, and the overall effectiveness and efficiency of operations.                                  |
|                   | <b>2</b>  <b>Changes in the Unit</b>                 | Changes in management personnel, organizational and operational structure, and the operational systems can influence risk. In some cases, reorganization of responsibilities and activities can result in significant changes that compromise controls.   |
|                   | <b>3</b>  <b>Complexity of Monitoring Activities</b> | This factor considers the locations/number of locations where activities and the monitoring of these activities take place.   |
|                   | <b>4</b>  <b>Audit History</b>                       | This considers whether there has been an audit of the unit, the last time an audit was performed, and the results of such audit.  |
| <b>IMPACT</b>     | <b>5</b>  <b>Criticality of the Unit</b>             | 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.  |
|                   | <b>6</b>  <b>Financial Impact</b>                    | This considers the overall dollar amount flowing through, committed to, or generated by the unit/process (e.g. expenditures, grant amount, revenues collected/earned). This evaluates the impact of inappropriate activity from a financial perspective.  |
|                   | <b>7</b>  <b>Regulatory Compliance</b>             | The complexity, volume, and clarity of regulations/compliance requirements from external requirements impacts the District's ability to comply, and therefore influences risk. Risks relate to the inability to comply; penalties, fines or litigation; loss of funding sources; and regulatory restrictions. |
|                   | <b>8</b>  <b>Public Sensitivity</b>                | 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: 2019-2020 Risk Assessment

ASSURANCE • INSIGHT • OBJECTIVITY

## RISK FACTORS

|   | 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) |
|---|--|-----------------|-------------------------------------|---------------|---------------------|------------------|-----------------------|--------------------|-----------------------|-------------------|-------------------------------|
| <b>714 Office of the Chief of Staff</b> |  |                 |                                     |               |                     |                  |                       |                    |                       |                   |                               |
| 001                                     | Fund and Partner Stewardship   | 2               | 2                                   | 3             | 2                   | 2                | 2                     | 2                  | 9                     | 8                 | Medium/Medium                 |
| 002                                     | Assessment Department  | 2               | 2                                   | 3             | 2                   | 1                | 3                     | 2                  | 9                     | 8                 | Medium/Medium                 |
| 003                                     | PEIMS Reporting  | 2               | 3                                   | 2             | 2                   | 3                | 2                     | 2                  | 8                     | 9                 | Medium/Medium                 |
| 004                                     | Community Engagement Department  | 2               | 1                                   | 3             | 2                   | 1                | 1                     | 3                  | 8                     | 7                 | Medium/Medium                 |
| 005                                     | Analytics Department   | 2               | 1                                   | 3             | 2                   | 1                | 2                     | 2                  | 8                     | 7                 | Medium/Medium                 |
| 006                                     | Strategy & Evaluation Department   | 2               | 1                                   | 3             | 2                   | 1                | 1                     | 2                  | 8                     | 6                 | Medium/Low                    |
| <b>726 Administration and Academics</b> |  |                 |                                     |               |                     |                  |                       |                    |                       |                   |                               |
| 008                                     | Curriculum and Instruction<br>(Sub-units or processes include: core curriculum, dual credit, ELL compliance, migrant education, and college readiness)   | 2               | 3                                   | 3             | 3                   | 2                | 2                     | 3                  | 10                    | 10                | High/High                     |
| 009                                     | Special Education and Special Services<br>(Sub-units and processes include: special education curriculum and instruction, therapy services, 504 services, IEP compliance, ARDs, and Health Services) | 2               | 3                                   | 2             | 3                   | 3                | 2                     | 3                  | 9                     | 11                | Medium/High                   |
| 010                                     | Career and Technical Education Program   | 2               | 2                                   | 2             | 3                   | 3                | 2                     | 2                  | 8                     | 10                | Medium/High                   |
| 011                                     | Active Learning  | 2               | 2                                   | 3             | 3                   | 2                | 1                     | 3                  | 9                     | 9                 | Medium/Medium                 |
| 007                                     | School Leadership<br>(Sub-units include: secondary schools division, elementary schools division, and accelerating schools division)   | 2               | 2                                   | 3             | 2                   | 1                | 2                     | 2                  | 9                     | 7                 | Medium/Medium                 |
| 012                                     | New Tech Program   | 2               | 2                                   | 3             | 2                   | 2                | 1                     | 2                  | 9                     | 7                 | Medium/Medium                 |
| 013                                     | ROTC Programs  | 2               | 2                                   | 3             | 2                   | 1                | 2                     | 2                  | 9                     | 7                 | Medium/Medium                 |
| 014                                     | Counseling and Advising  | 2               | 2                                   | 2             | 3                   | 2                | 2                     | 2                  | 8                     | 9                 | Medium/Medium                 |
| 015                                     | Student and Parent Services<br>(Sub-units or processes include: student attendance, discipline, enrollment/withdrawal, transfers, leavers, and parent complaints)                                    | 2               | 1                                   | 3             | 2                   | 3                | 2                     | 2                  | 8                     | 9                 | Medium/Medium                 |
| 016                                     | Human Resources<br>(Sub-units or processes include: hiring, compensation, employee relations, and employee benefits)   | 2               | 2                                   | 2             | 2                   | 3                | 2                     | 2                  | 8                     | 9                 | Medium/Medium                 |
| 017                                     | Health, Wellness, and Physical Education Program   | 2               | 1                                   | 2             | 3                   | 1                | 2                     | 2                  | 8                     | 7                 | Medium/Medium                 |
| 018                                     | Student Retention & Truancy Prevention   | 2               | 1                                   | 1             | 3                   | 1                | 2                     | 2                  | 7                     | 7                 | Medium/Medium                 |



# Exhibit A: 2019-2020 Risk Assessment

ASSURANCE • INSIGHT • OBJECTIVITY

## RISK FACTORS

| Audit Universe                            |   | 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) |
|---|---|---------------------|-----------------|-------------------------------------|---------------|---------------------|------------------|-----------------------|--------------------|-----------------------|-------------------|-------------------------------|
| 840                                       | 019 Athletics   | 2                   | 1               | 2                                   | 2             | 2                   | 1                | 2                     | 2                  | 7                     | 7                 | Medium/Medium                 |
|   | 020 Fine Arts Program   | 2                   | 2               | 2                                   | 3             | 2                   | 1                | 1                     | 2                  | 9                     | 6                 | Medium/Low                    |
|   | 021 Student and Family Empowerment  | 2                   | 2               | 2                                   | 3             | 2                   | 1                | 2                     | 1                  | 9                     | 6                 | Medium/Low                    |
|   | 022 Staff Development Department  | 2                   | 1               | 1                                   | 3             | 2                   | 1                | 2                     | 1                  | 7                     | 6                 | Medium/Low                    |
| 840 Connecting and Dual Languages Program |   |                     |                 |                                     |               |                     |                  |                       |                    |                       |                   |                               |
| 728                                       | 023 Connecting and Dual Languages Program   | 2                   | 2               | 2                                   | 3             | 3                   | 3                | 2                     | 2                  | 9                     | 10                | Medium/High                   |
|   | Finance and Operations  |                     |                 |                                     |               |                     |                  |                       |                    |                       |                   |                               |
|   | 024 Facilities and Construction   | 3                   | 3               | 2                                   | 2             | 3                   | 3                | 2                     | 3                  | 10                    | 11                | High/High                     |
|   | 025 Information Technology  | 2                   | 2               | 3                                   | 2             | 3                   | 3                | 2                     | 3                  | 9                     | 11                | Medium/High                   |
|   | 026 Budget and External Financial Management  | 2                   | 2               | 2                                   | 1             | 2                   | 3                | 3                     | 2                  | 7                     | 10                | Medium/High                   |
|   | 027 Financial Services  | 2                   | 2               | 2                                   | 1             | 2                   | 3                | 2                     | 2                  | 7                     | 9                 | Medium/Medium                 |
|   | (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 |                     |                 |                                     |               |                     |                  |                       |                    |                       |                   |                               |
|   | 028 Food and Nutrition Services   | 2                   | 2               | 3                                   | 2             | 2                   | 3                | 2                     | 1                  | 9                     | 8                 | Medium/Medium                 |
|   | 029 Custodial Operations  | 2                   | 2               | 3                                   | 2             | 2                   | 2                | 1                     | 2                  | 9                     | 7                 | Medium/Medium                 |
|   | 030 Transportation Services   | 2                   | 2               | 2                                   | 3             | 2                   | 2                | 2                     | 1                  | 9                     | 7                 | Medium/Medium                 |
|   | 031 Procurement & School Resources  | 2                   | 2               | 3                                   | 1             | 2                   | 3                | 2                     | 2                  | 8                     | 9                 | Medium/Medium                 |
|   | 032 Risk Management   | 2                   | 1               | 2                                   | 3             | 2                   | 2                | 3                     | 1                  | 8                     | 8                 | Medium/Medium                 |
|   | 033 Treasury Management   | 2                   | 1               | 1                                   | 3             | 2                   | 3                | 2                     | 1                  | 7                     | 8                 | Medium/Medium                 |
|   | 034 Print Shop Operations   | 2                   | 1               | 1                                   | 3             | 1                   | 1                | 1                     | 1                  | 7                     | 4                 | Medium/Low                    |
| 901 Police Services                       |   |                     |                 |                                     |               |                     |                  |                       |                    |                       |                   |                               |
| 739                                       | 035 Police Services   | 2                   | 3               | 2                                   | 2             | 3                   | 1                | 2                     | 2                  | 9                     | 8                 | Medium/Medium                 |
|   | Office of Quality Management  |                     |                 |                                     |               |                     |                  |                       |                    |                       |                   |                               |
|   | 036 Maintenance, Buildings & Grounds  | 2                   | 3               | 2                                   | 3             | 2                   | 3                | 2                     | 3                  | 10                    | 10                | High/High                     |
|   | 825 Office of Transformation  |                     |                 |                                     |               |                     |                  |                       |                    |                       |                   |                               |
|   | 037 Office of Transformation  | 2                   | 3               | 2                                   | 3             | 1                   | 1                | 1                     | 3                  | 10                    | 6                 | High/Low                      |



## EL PASO INDEPENDENT SCHOOL DISTRICT

### BOARD OF TRUSTEES

Leah Hanany, District 1

Al Velarde, District 2

Dr. Josh Acevedo, District 3

Isabel Hernandez, District 4

Charles Taylor, District 5

Freddy Khlayel-Avalos, District 6

Daniel E. Call, District 7

### Internal Audit Department

1014 N. Stanton St. El Paso, TX 79902

📞 Phone 915-230-2743

✉️ Email [audit@episd.org](mailto:audit@episd.org)

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.