

PowerUp Program Audit

Audit Plan Code: 23.06.A



Assurance | Insight | Objectivity

Final Report
September 14, 2023

Overall, we found (i) the responsibilities and duties for managing the PowerUp Program inventory were not defined and communicated, (ii) every student enrolled had not been assigned a device, (iii) PowerUp inventory records were not accurate in Frontline, and (iv) employees may have improper access to the inventory master database.



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Abbreviations

ALL	Active Learning Leaders
ASAP	Analytics, Strategy, Assessment & PEIMS
BYOD	Bring Your Own Device
CAP	Corrective Action Plan
EPISD	El Paso Independent School District
FY	Fiscal Year
IA	Internal Audit
IT	Information Technology
PCM	Property Control Management
PCTF	Property Control Transfer Form
PK	Prekindergarten



Executive Summary

ASSURANCE • INSIGHT • OBJECTIVITY

We have completed the audit of the PowerUp Program. The objectives of the audit were to ensure:

- The responsibilities and duties for managing/monitoring the PowerUp Program inventory are defined and communicated.
- Every student enrolled was assigned a device, or a waiver was submitted.
- PowerUp inventory records are accurate in Frontline.
- Employees do not have unauthorized access or improper access to the PowerUp inventory master database.

The scope of the audit was July 1, 2022, through January 31, 2023. The Internal Audit Report that follows includes detailed findings, recommendations, methodology, and background.

We would like to acknowledge and thank the Information Technology (IT) Department, School Resources Department, and campus administration who participated in this audit for their time.

What We Found

During the audit, we identified several areas with deficiencies that warrant remedial actions. The following was found:

1. Thirty-nine percent (39%) of the PowerUp inventory records in Frontline tested had inaccuracies. Our review of Frontline inventory records, for devices purchased for the PowerUp Program (sub-object account code 195), identified 3,243 students who had two (2) to four (4) devices assigned to each of them.
2. One hundred twenty-five (125) students who opted into the PowerUp Program did not have a device assigned to them, per inventory records.
3. According to inventory records, 5,743 devices are assigned to students who have withdrawn from EPISD since fiscal year (FY) 2019.
4. Three hundred thirty-three (333) Apple MacBooks purchased in 2019 had not been deployed, as of June 2023.
5. Physical inventory of student devices was partially performed or not performed in 13 of the 44 campuses tested.
6. Seven (7) devices sent to surplus by one campus were not removed from their inventory records in Frontline.
7. The responsibilities and duties for managing/monitoring the PowerUp Program inventory are not defined or communicated.
8. Employees may have improper access to the inventory master database.

What We Recommend

Internal Audit made 17 recommendations to address the findings. Recommendations include for District Leadership to:

- Develop procedures to ensure inventory records are reconciled, corrected as necessary, and there is monitoring to verify all campuses perform annual inventories to minimize inaccuracies.
- Perform a needs assessment on whether the current asset management system is the right solution for the needs of the District.
- Develop and document procedures to:
 - Periodically review that all enrolled students who opted into the PowerUp Program are assigned a device in a timely manner.
 - Address the collection/un-assignment of devices when students withdraw from EPISD.
 - Ensure that when devices are purchased and received, they are deployed to the designated employees in a timely manner.
 - Outline who is responsible (by position) for managing/monitoring the PowerUp Program inventory.
 - Review user's access rights assigned to security roles for the inventory master database at regular intervals to ensure that new and departing staff have their access rights updated.
- Update and expand upon the procedures in the Fixed Assets Procedures Manual to ensure campuses consistently perform an inventory of all student devices.
- Once the procedures are developed, campus administration should receive regular training to ensure procedures are followed.

Management's Response

Management and leadership agreed with the audit findings. District management and leadership submitted a Corrective Action Plan (CAP) outlining 18 activities to be implemented. All the recommendations made by Internal Audit were incorporated into the CAP. The CAP appears to be sufficient to address the findings outlined in this report. Internal Audit will conduct follow-up reviews to validate CAP activities that have been implemented.



Audit Report

ASSURANCE • INSIGHT • OBJECTIVITY

Objective and Scope

The objectives of the Audit were to ensure:

- The responsibilities and duties for managing/monitoring the PowerUp Program inventory are defined and communicated.
- Every student enrolled was assigned a device, or a waiver was submitted.
- PowerUp inventory records are accurate in Frontline.
- Employees do not have unauthorized access or improper access to the PowerUp inventory master database.

The scope of the audit was July 1, 2022, through January 31, 2023.

Results and Recommendations

During the audit, we identified several areas with deficiencies that warrant remedial actions. The following was found:

- Two (2) findings related to inaccuracies of Frontline inventory records.
- One (1) finding related to students that opted into the PowerUp Program and were not assigned a device.
- One (1) finding related to devices assigned to students that have withdrawn from EPISD.
- One (1) finding related to devices not deployed to employees.
- One (1) finding related to physical inventories of student devices partially performed or not performed at all at campuses.
- One (1) finding related to managing/monitoring the PowerUp Program inventory (not defined or communicated).
- One (1) finding related to improper access to the inventory master database.

Detailed findings and corresponding recommendations follow.

Finding 1

Thirty-nine percent (39%) of the PowerUp inventory records in Frontline tested had inaccuracies

Internal Audit visited 44 campuses to verify the existence and accuracy of Frontline PowerUp inventory records. We selected a sample of 60 students with 159 devices assigned to them. Each of those students was assigned two (2) to four (4) devices. Of the 159 devices, the following was identified:

- Thirty-nine (39) devices were not found by campus administration.
- Twelve (12) devices were not being used by the student to whom it was assigned.
- Ten (10) devices had an incorrect location name. The location of the devices per Frontline was not where the device was located.
- One (1) device had an incorrect serial number.

Our review of Frontline inventory records, for devices purchased for the PowerUp Program (sub-object account code 195), identified 3,243 students who had two (2) to four (4) devices assigned to each of them.

During our campus visits, we observed the following:

- In some instances, students had multiple devices assigned to them because their device was out for repair, and a temporary device was assigned to them.

In other instances, students were assigned multiple devices over a period of time without anyone verifying a device had already been issued.

- A consistent device assignment/un-assignment process is not followed when students move from one EPISD campus to another EPISD campus.
 - Some campuses un-assign the device in Frontline but allow the students to take the un-assigned device so it can be re-assigned in Frontline again by the next campus.
 - Some campuses make no changes to the device assignment, so the change can be made when the student arrives at the next campus.
 - Some campuses keep the devices and tell the students they will be assigned another device at the next campus.
- When IT picks up devices from campuses to assess them for damage, neither the campus nor IT documents how many or which devices are taken. A count of the devices taken between the campus and IT is not performed at the time of pick up.
- Some devices were missing EPISD asset tags. These devices either had self-made tags or no tags at all.

Per the Fixed Assets Procedure Manual, a controlled/Fixed Asset is an item that is tangible in nature, has a life longer than one year, and has a unit cost of more than \$500 and less than \$5,000 or any item that is considered theft sensitive. Site Administrators need to designate a primary and alternate contact person for controlled/fixed/capital assets. The designated authorized personnel are responsible for the reconciliation, documentation, and reporting of all controlled/fixed/capital asset inventory located at their campus/department. An annual physical inventory should be conducted. The main purpose of the physical inventory is to maintain an accurate and up-to-date inventory list of all controlled/fixed assets.

If inventory records are not accurate, it may hinder operational efficiency, increase inventory costs, and provide misleading information on the inventory count on hand available for students.

Recommendations

District Leadership should:

- 1.1 Develop procedures to ensure inventory records are reconciled, corrected as necessary, and there is monitoring to verify all campuses perform annual inventories to minimize inaccuracies. Once developed, procedures should be documented.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity one (1).

Persons Responsible: Executive Director of Procurement & School Resources and Assistant Superintendent of Information Security and Technology

Implementation Date: December 31, 2023

- 1.2 Once the procedures are developed, campus administration should receive regular training to ensure correct implementation of the process is followed.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity two (2).

Persons Responsible: Executive Director of Procurement & School Resources and Assistant Superintendent of Information Security and Technology

Implementation Date: March 31, 2024

1.3 Perform a needs assessment on whether the current asset management system is the right solution for the needs of the District. The right solution should account for the entire asset management lifecycle and should achieve or increase current levels of IT operational efficiency, financial accountability of assets, tracking of federally funded assets, and long-term asset manageability and maintenance. When assessing the right solution for the District, at a minimum, the District should consider that the system allows for the following:

- Recording property transfers and movements from any location in the District.
- Recording lost, stolen, or destroyed items.
- Reporting stolen items promptly (before they end up elsewhere and not in the District).
- Conducting an inventory of items assigned to students that withdraw from the District (due to graduation or transferring out of the District).
- Conducting annual campus and department inventories.
- Self-audits for campus and departmental inventories periodically on a year-round basis.
- Tracking when student devices are out for repair.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity three (3).

Persons Responsible: Assistant Superintendent of Information Security and Technology and Executive Director of Procurement & School Resources

Implementation Date: December 31, 2023

Finding 2

One hundred twenty-five (125) students that opted into the PowerUp Program did not have a device assigned to them

As of January 31, 2023, 306 students had not been assigned a device in the District's inventory records.

- Of the 306 students not assigned a device, 125 students had selected "powerup" for device choice in Frontline.
- The remaining 181 students appeared with a "null" under device information in Frontline. A "null" indicates the student registered manually. When students are registered manually, the system does not identify whether the students opted into the PowerUp Program.

Per IT staff, not all students have a device because there was insufficient inventory to keep up with the demand. Additionally, there was a shortage of IT staff to deploy devices to all students.

The PowerUp Program (1:1 initiative) aims to provide students with the means for communicating effectively with teachers, administrators, and peers. For the students participating in the PowerUp Program, the District provides District-owned technology devices for approved instructional purposes. If parents do not

agree with the student receiving a District device, students have been allowed to use personal technology devices referred to as "Bring Your Own Device" (BYOD). Parents must sign the EPISD Parent & Student Responsible Use Agreement for PowerUp/BYOD Devices whether they use a District issued device or BYOD.

The use of technology in the classroom provides students with easy-to-access information, accelerated learning, and opportunities to practice what is being learned. Therefore, this may be compromised if students are not assigned devices in a timely manner.

Recommendations

District Leadership should:

- 2.1 Ensure a device is assigned to each of the 125 students who opted into the PowerUp Program. In addition, determine if the 181 students who were registered manually should be assigned a device.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity four (4).

Person Responsible: Assistant Superintendent of Information Security and Technology

Implementation Date: September 30, 2023

- 2.2 Develop and document procedures to periodically review that all enrolled students who opted into the PowerUp Program are assigned a device in a timely manner. The procedures should consider device inventory on hand and identify staff (by department/position) who will be responsible for deploying devices.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity five (5).

Persons Responsible: Assistant Superintendent of Information Security and Technology and Executive Director of Procurement & School Resources

Implementation Date: December 31, 2023

Finding 3

There are 5,743 devices assigned to students that have withdrawn from EPISD since FY 2019

According to inventory records as of January 31, 2023, there are 4,263 Laptop/Computers and 1,480 Tablet-iPads assigned to students who have withdrawn from EPISD. See **Figure 1** for the details on the number of devices assigned to withdrawn students per year and feeder pattern/department. Currently, there is no formal procedure to monitor the un-assignment/collection of devices when students withdraw from EPISD.

If devices are not returned to the District when students withdraw from EPISD, there are missed opportunities to create device inventory to keep up with the student demand. If inventory records are not accurate, it may hinder operational efficiency, increase inventory costs, and provide misleading information on the inventory count on hand for students.

Figure 1: Devices Assigned to Withdrawn Students as of January 31, 2023

Feeder Pattern/Department	FY Student Withdrew					Grand Total
	2019	2020	2021	2022	2023	
Irvin	50	60	91	296	210	707
Coronado	28	48	94	232	227	629
Franklin	37	56	140	223	152	608
Austin	42	53	97	181	207	580
Andress	28	20	102	250	151	551
Chapin	38	35	93	185	177	528
Jefferson	52	34	73	159	150	468
Burges	34	29	66	163	119	411
Bowie	27	51	84	113	133	408
Special Campus *	11	29	86	185	97	408
El Paso High	31	32	78	117	104	362
School Resources Department	12	21	4	1		38
Information Technology	2	2	28	1	3	36
Warehouse	4					4
Special Ed Instructional Program	1	1	1			3
(null) **	1		1			2
Grand Total	398	471	1,038	2,106	1,730	5,743

*Special campus includes CCTE, CCTA, Delta Academy, LaFarelle Middle School, Silva Health Magnet, Telles Academy, Transmountain Early College, and Young Women's Academy.

**Devices have no responsible party organization name or asset location per the master inventory database.

Recommendations

District Leadership should:

- 3.1 Evaluate and determine if any of the 5,743 devices assigned to withdrawn students can be collected. If any devices can be collected, develop a plan on who will be responsible for coordinating the effort to attempt collection of those devices. If devices cannot be collected, the District's inventory records should be updated to reflect accurate information.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity six (6).

Person Responsible: Assistant Superintendent of Information Security and Technology

Implementation Date: December 31, 2023

- 3.2 Develop procedures that address the collection/un-assignment of devices when students withdraw from EPISD. Once these procedures are developed, campus administration should be trained to ensure correct implementation of the process is followed.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity seven (7).

Persons Responsible: Assistant Superintendent of Information Security and Technology and Executive Director of Procurement & School Resources.

Implementation Date: December 31, 2023

Finding 4

Three hundred thirty-three (333) Apple MacBooks purchased in 2019 had not been deployed as of June 2023

In the process of conducting our audit, we were made aware that 333 of 407 Apple MacBooks purchased in 2019 for Librarians, Active Learning Leaders (ALLs), and Instructional Staff had not been deployed. If devices are not deployed timely, the District is not being efficient in its use of resources. Additionally, devices could become damaged, misplaced, and/or warranties available may expire.

Per the Configuration Management Administrator, he was aware the devices had not been deployed and said it was because IT was short-staffed and there were other commitments to take care of. These devices are located at the Murchison and Gamble warehouses.

According to IT staff, 74 of 407 devices were deployed in May 2023. However, these devices are currently out of warranty because they were purchased in 2019.

Per Board Policy AE (LOCAL), Lever IV states, "the District will continue to be an accountable entity that is fiscally responsible, efficient use in its resources...."

Recommendations

District Leadership should:

- 4.1 Assess the condition of the devices that have not been deployed and determine if they can be issued to employees. If devices can be issued, develop a plan to issue them to the appropriate employees.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity eight (8).

Person Responsible: Assistant Superintendent of Information Security and Technology

Implementation Date: August 30, 2023

- 4.2 Develop procedures to ensure that when devices are purchased and received, they are deployed to the designated employees in a timely manner.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity nine (9).

Person Responsible: Assistant Superintendent of Information Security and Technology

Implementation Date: December 31, 2023

Finding 5

Physical inventory of student devices was partially

The 44 campuses visited were asked to provide records of their most recent physical inventory performed of all student devices. The following was noted:

- Nine (9) campuses did not perform an inventory.
- Two (2) campuses partially completed the inventory.
- Two (2) campuses could not locate their inventory records.

performed or not
performed in 13
of the 44
campuses tested

During our campus visits, it was identified that although some campuses may perform an inventory of all student devices, they did not understand the process. For example:

- Some campuses perform inventory once or twice a year or not at all. The expectation of how often inventory should be performed is unclear.
- Some campuses use a Frontline report named STU700 to perform their inventory. Some campuses were not aware of the existence of this Frontline report.
- Campuses do not send their completed inventory to the School Resources Department. Some campuses send their completed inventory to the IT Configuration Management Administrator. However, he does not review the completed inventory and does not forward the inventory to the School Resources Department.
- Issues identified in the campus inventory are not corrected (e.g., multiple devices assigned to students, missing devices, missing EPISD tags, incorrect serial numbers, un-assignment of devices not being used by students, etc.).

Per the Fixed Assets Procedures Manual, the site administrator should on an annual basis verify the accuracy of the campus/department reports by room number. The main purpose of the physical inventory is to update the inventory list and to maintain an accurate and up-to-date list of all controlled/fixed assets. Any physical inventory variances should be addressed and reported to PCM [School Resources Department] to update the official inventory listing.

If an inventory of all student devices is not performed, inaccuracies with the devices assigned to students may go undetected and devices may go unaccounted for.

Recommendations

District Leadership should:

- 5.1 Follow up with the 13 campuses that partially or did not perform an inventory of all student devices to perform an inventory. Once performed, any inaccuracies should be corrected.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity 10.

Persons Responsible: Executive Director of Procurement & School Resources, Assistant Superintendent Elementary, and Assistant Superintendent Secondary

Implementation Date: November 9, 2023

- 5.2 Update and expand upon the procedures in the Fixed Assets Procedures Manual to ensure campuses consistently perform an inventory of all student devices. At a minimum, these procedures should address the following:
- How often inventory should be performed if the expectation differs from the Fixed Assets Procedures Manual.
 - What report(s) should be used to perform inventory.
 - How campuses are supposed to correct issues identified during the inventory.
 - To whom the completed inventory should be sent to.
 - The date(s) when inventory is due.
 - What campuses should expect when they submit their completed inventory.

- Who will be responsible for monitoring that inventory, and required follow up, is completed.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity 11.

Person Responsible: Executive Director of Procurement & School Resources

Implementation Date: December 31, 2023

- 5.3 Once the procedure is developed, campus administration should be trained to ensure correct implementation of the procedure is followed.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity 12.

Persons Responsible: Executive Director of Procurement & School Resources, Assistant Superintendent Elementary, and Assistant Superintendent Secondary

Implementation Date: March 31, 2024

Finding 6

Seven (7) devices sent to surplus by one campus were not removed from their inventory records in Frontline

A sample of 16 devices from two (2) campuses sent to surplus were reviewed to determine if the devices were not removed from their inventory in Frontline. Seven (7) devices from one campus were not removed in Frontline. In addition, the Property Control Transfer Form (PCTF) was not signed by the School Resources Department employee who picked up the devices.

Per the campus, Bookroom Clerk, the campus custodian takes care of the surplus process. According to her, the devices were picked up during the summer break, and he does not know why the School Resources Department employee receiving the devices did not sign the PCTF. The Fixed Asset Specialist told us he did not know if the assets were picked up or why the PCTF was not signed.

Per the Fixed Assets Procedures Manual, "...property no longer needed by a campus/department becomes surplus. If the site administrator/budget head is aware of need for this property elsewhere in the school district, the site administrator may make arrangements to transfer the property to that location. If the need of the property is not known, it should be transferred as Surplus/Salvage Property to the Warehouse Department by using a Property Control Transfer Form (PCTF)."

The PCTF must be completed by an authorized budget authority, and include printed name, signature, and date. The first section should be filled out by the person authorizing the release of inventory; the second part is to be completed by the authorized person receiving the inventory.

Not properly accounting and disposing of assets leads to inaccurate inventory records and provides the District with misleading information about the inventory on hand. It also increases the risk for assets to be lost or stolen.

Recommendations

District Leadership should:

- 6.1 Determine the location of the seven (7) devices and properly document their location (or disposal) in Frontline.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity 13.

Persons Responsible: Assistant Superintendent of Information Security and Technology, Executive Director of Procurement & School Resources, Assistant Superintendent Elementary, and Assistant Superintendent Secondary

Implementation Date: September 30, 2023

- 6.2 Ensure that campus and department personnel are made aware of the established process for surplus property no longer needed at campuses. This can be incorporated into the training in recommendation 1.2.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity 14.

Persons Responsible: Executive Director of Procurement & School Resources, Assistant Superintendent Elementary, and Assistant Superintendent Secondary

Implementation Date: March 31, 2024

Finding 7

Responsibilities and duties for managing/monitoring the PowerUp Program inventory are not defined or communicated

The District does not have procedures that outline who is responsible for managing/monitoring the PowerUp Program inventory to include:

- Annual needs assessment of devices (number/type of devices needed)
- Deployment/collection of devices
- Monitoring inventory

Two job descriptions were identified to have managing/monitoring responsibilities for the PowerUp Program. The following was noted in the job descriptions:

- Director of Digital Learning – “Serve as the primary leader for the District’s 1 to 1 computing program, developing rollout strategies, budget, planning, inventory, and marketing.”
- IT Compliance and Content Coordinator – “Support and serve as the primary liaison for the District’s 1:1 computing program (PowerUp) and coordinate all related communications.”

Meetings were held with the Director of Digital Learning and the IT Compliance Content Coordinator employees in April 2023 to discuss PowerUp duties in their job descriptions.

- The Director of Digital Learning said she had just found out about the PowerUp duty in her job description in February 2023, and the job description details had not been shared with her.
- The IT Compliance and Content Coordinator said he was unaware of the PowerUp duty in his job description, nor had it been shared with him as it had not been finalized. The job description was finalized and posted on the EPISD website on April 6, 2023.

- We could not get a clear response on why these employees were not performing PowerUp duties.
- The new Assistant Superintendent of Information Security and Technology came on board in October 2022. As he assessed the organization in January 2023, he became aware of the PowerUp duty in the IT Compliance and Content Coordinator job description but did not become aware of the PowerUp duty in the Director of Digital Learning job description until Internal Audit shared it with him.

Without a clear understanding of who is responsible for managing/monitoring the PowerUp Program inventory may result in inconsistent practices at the campuses, inefficient inventory management District-wide, and lack of accountability.

Recommendations

District Leadership should:

7.1 Develop written procedures that outline who is responsible (by position) for managing/monitoring the PowerUp Program inventory that at a minimum include:

- Process for identifying the number and type of devices needed
- Distribution of devices
- Monitoring of inventory

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity 15.

Persons Responsible: Assistant Superintendent of Information Security and Technology and Executive Director of Procurement & School Resources.

Implementation Date: December 31, 2023

7.2 Document responsibilities in job descriptions and communicate duties to employees who have been tasked with PowerUp Program inventory responsibilities.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity 16.

Persons Responsible: Assistant Superintendent of Information Security and Technology

Implementation Date: December 31, 2023

Finding 8

Employees may have improper access to the inventory master database

The security role access list to the inventory master database was reviewed in its entirety by the School Resources Department for the purpose of this audit (as they do not have defined who should have or what type of user access should be granted based on employees' security roles). Their review determined that 2,257 District employees may have improper access to the inventory master database. The following are examples of the positions identified with improper security role access:

- Principals, Assistant Principals, Registrar, and Secretaries to the Principals at various campuses with access to Maintain Assets Movement and Issued To Campus/Tech Use.

- Assistant Principals at various campuses with access to Maintain Assets - Issued To – Update.
- Assistant Principals, Bookroom/Media Clerk HS, High School Teacher CCTE, PEIMS Clerk, Secretary to Principal, Senior Clerk, Program Assistant Fine Arts, Configuration Management Administrator, and IT Support Tier 1 Specialist with access to Maintain Assets Disposal.

Prior to the audit, the School Resources Department had not conducted a user access rights review. There is no procedure in place to review user access rights by School Resources.

Per CQ (Regulation): "User Access Management: To ensure authorized user access and to prevent unauthorized access to information systems: 1. There will be a formal user registration and deregistration procedure in place for granting and revoking access to all information systems and services; 2. The allocation and use of privileges will be restricted and controlled; 3) The allocation of passwords will be controlled through a formal management process, and 4) Management will review user's access rights at regular intervals using a formal process."

Having no formal registration or deregistration, or review of user's access rights can lead to unauthorized persons having access to the inventory master database and/or unauthorized transactions.

Recommendations

District Leadership should:

- 8.1 Define which District positions should have access to the inventory master database and the level of access needed. Once this is performed, determine if District employees who currently have access to the inventory master database need to have their access modified.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity 17.

Persons Responsible: Executive Director of Procurement & School Resources, Assistant Superintendent Elementary, and Assistant Superintendent Secondary

Implementation Date: December 31, 2023

- 8.2 Implement procedures to review user's access rights assigned to security roles for the inventory master database at regular intervals to ensure that new and departing staff have their access rights updated.

Management and Leadership Response: Agreed with the recommendation and incorporated into the CAP as activity 18.

Persons Responsible: Executive Director of Procurement & School Resources, Assistant Superintendent Elementary, and Assistant Superintendent Secondary

Implementation Date: December 31, 2023



Background

The El Paso Independent School District launched the PowerUp initiative during the 2015-2016 school year. The goal of PowerUp was to “usher in an era of active learning fueled by technology. According to the 2019-2020 EPISD PowerUp Initiative Program Overview conducted by the Analytics, Strategy, Assessment & PEIMS (ASAP) Department, the initiative focused on professional development for teachers, staff, and students, as well as the major undertaking of equipping students with laptops.

During the 2015-2016 school year, all high school students received HP laptops. Beginning in the 2017-2018 school year, the District distributed MacBook Airs to students in sixth through ninth grade.

The 2019-2020 school year presented numerous challenges due to the COVID-19 pandemic and the change to deliver instruction remotely. During the time period when students were receiving remote instruction, the District made every effort to promptly provide a device to every student, prioritizing expediency over efficiency.

Currently, all students in Prekindergarten (PK) through 12th grade have access to an Apple tablet or MacBook laptop if their parents agree (electronically or in writing) for them to receive a device.

Per the Fixed Assets Procedure Manual, the School Resources Department is responsible for maintaining and reconciling inventory in accordance with EPISD policies and procedures. However, the IT department has been handling some of the duties related to student/teacher devices for the past few years including:

- Deploying devices,
- Assigning/unassigning of devices,
- Picking up/delivering devices at campuses,
- Maintaining/editing PowerUP inventory records, and
- Assisting with the physical inventory of all student devices at campuses.

The PowerUp Program Audit was approved by the Board of Trustees as part of the 2022-2023 Internal Audit Plan.

Methodology

To achieve our audit objective(s), we:

1. Researched Board policies and department manual/guidelines.
2. Used pre-audit self-assessments, internal control questionnaires and performed walkthroughs to understand the PowerUp Program process.
3. Performed a risk assessment based on our understanding of the PowerUp Program and the controls in place.
4. Conducted interviews and/or research (job descriptions and procedures) to determine if the responsibilities and duties for managing/monitoring the PowerUp Program inventory were defined and communicated.

5. Obtained student enrollment records for the scope period as of January 31, 2023, to verify:
 - How many students were assigned a device.
 - How many withdrawn students are still assigned a device.
 - How many students had not been assigned a device and if a waiver was on file.
6. Selected a sample of 60 students to verify the existence of device(s) assigned to each student and the accuracy of the information entered in Frontline.
7. Verified a sample of 44 campuses conducted an inventory of all student devices.
8. Verified if devices sent to surplus had been removed from inventory records in Frontline.
9. Reviewed access to the inventory master database to determine if employees had unauthorized or improper access.

Because of the inherent limitations in a system of internal controls, there is a risk that errors or irregularities occurred and were not detected. Due professional care requires the internal auditor to conduct examinations and verifications to a reasonable extent. Accordingly, an auditor is able to obtain reasonable, but not absolute, assurance that procedures and internal controls are followed and adhered to in accordance with the federal, state, local policies, and guidelines.



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