

# Campus Systems Audit: Irvin High School

Audit Plan Code: 23.01-04.A



Assurance | Insight | Objectivity

Final Report  
August 9, 2023

Student attendance was recorded accurately for 16 of the 17 absences tested. The three students tested who had three or more unexcused absences were notified with a Notice of Absence letter. Instances were identified where attendance and activity fund management procedures were not followed as expected.



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## Abbreviations

ASAP	Analytics, Strategy, Assessment & PEIMS
CAM	Campus Accounting Manual
DAEP	Disciplinary Alternative Education Program
DV	Disbursement Voucher
EPISD	El Paso Independent School District
FSP	Foundation School Program
ISS	In-School Suspension
PEIMS	Public Education Information Management System
SAAH	Student Attendance Accounting Handbook
TEA	Texas Education Agency



# Audit Report

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## Objective and Scope

The objectives of the audit were to determine if:

1. Attendance was recorded accurately in accordance with the Texas Education Agency's (TEA) Student Attendance Accounting Handbook and the District's Attendance Procedures Manual.
2. School staff notified parents when students had three or more unexcused absences within a four-week period.
3. School staff followed the District's Campus Accounting Manual as it pertains to:
  - a. Collections in the vault were receipted and secured.
  - b. Disbursements and transfers between activity funds were approved and supported.
  - c. Bank reconciliations were approved and completed timely.

The scope of the audit was the 2022-2023 school year (through May 5, 2023).

## Results, Recommendations, and Principal's Response

Based on the tests performed during the campus visit and the information gathered for the samples tested, six (6) findings and eight (8) observations were identified. The audit results are summarized below by objective.

1. Sixteen (16) of the seventeen (17) absences tested were recorded accurately.
  - An absence was not entered, although the supporting documentation was on file. See Finding 3 for details.
  - The bell schedule provided by the campus does not agree with the bell schedule in Frontline for five (5) periods. See Observation 1 for details.

Also, there are instances of non-compliance with the District's Attendance Procedures Manual relating to daily attendance procedures, attendance supporting documentation, and one attendance record misfiling. See Findings 1, 2, 4, and 5 and Observations 2, 3, and 4 for details.

2. School staff notified parents when students had three or more unexcused absences within a four-week period for the three (3) students in our sample through a Notice of Absence (NOA) letter.
3. There were instances of low-risk issues identified related to disbursements, petty cash and change fund, and the deposit process. See Observations 5, 6, 7, and 8 for details.

Included with each finding and observation, are (i) the Principal's response or management's response (when applicable) and (ii) recommendation(s) to address the finding or observation identified.

We want to thank the staff from Irvin High School, Student and Parent Services, Student Retention and Truancy Prevention, Campus Accounting, Administrative

## Finding 1

Three handwritten student sign-in sheets were used as student rosters for taking attendance

Handwritten sign-in sheets are not considered acceptable supporting documentation for audit (external) purposes; thus, not sufficient to count the student as present for Foundation School Program (FSP) purposes. A typed roster containing the student's ID, class location, and name of the teacher was not produced by the teacher or attendance clerk to indicate if the students were absent or not.

The TEA's Student Attendance Accounting Handbook (SAAH) under Section 3.6 General Attendance Taking Rules states,

- "Using a student sign-in sheet to record attendance is not an acceptable method of taking roll and will result in the attendance being disallowed", "All other methods by which a student takes his or her own attendance, such as sign-in sheets, are not allowed under any circumstances."
- "Students who are on campus at the time attendance is taken but who are not in their assigned classroom are considered in attendance for FSP purposes provided they were with a campus official (nurse, counselor, principal, etc.). Class admit slips or other documentation supporting that a student was with a campus official must be retained for audit purposes."

**Principal's Response:** "Teachers did not follow procedure." The Principal said, "The only acceptable sign-in are student rosters from TEAMS (Frontline) for taking attendance." The Principal accepted our recommendation.

## Recommendation

The Principal should inform campus administrators and staff in writing of the SAAH attendance-taking rules related to student sign-in sheets and adhere to them.

## Finding 2

Attendance supporting documentation was not certified in writing or electronically by the teacher

The Disciplinary Alternative Education Program (DAEP) attendance rosters were not signed nor dated for November 15, 2022, February 9, 2023, and May 1, 2023. The attendance rosters are inadequate for audit (external) purposes since they do not include the signature of the classroom teacher or paraprofessional; thus, not sufficient to count the student as present for Foundation School Program (FSP) purposes. The current attendance-taking process for DAEP students used at Irvin High School does not require the DAEP teacher to sign and date to certify the students' attendance.

The TEA's Student Attendance Accounting Handbook (SAAH) under Section 3.6 General Attendance Taking Rules states,

- "Each teacher or other school employee who records student attendance must certify, in writing, that all such records are true and correct to the best of his or her knowledge and that the records have been prepared in accordance with laws and regulations pertaining to student attendance accounting by signing and dating the record of attendance within one calendar week of the attendance recorded. Electronic signatures are acceptable. Signature stamps and pencil are not acceptable."

- “Students who are on campus and in their classroom at the time attendance is taken must have their official attendance taken and completed by the classroom teacher or paraprofessional that meet the educational aide requirements.”
- “Students who are on campus at the time attendance is taken but who are not in their assigned classroom are considered in attendance for FSP purposes provided they were with a campus official (nurse, counselor, principal, etc.). Class admit slips or other documentation supporting that a student was with a campus official must be retained for audit purposes.”

**Principal’s Response:** “DAEP teacher will need to follow procedure.” The Principal accepted our recommendation.

## Recommendation

The classroom teacher must date and sign in writing or electronically before forwarding the DAEP attendance roster to the Attendance Clerk for posting.

### Finding 3

An absence was not entered for a student who left the campus during 7<sup>th</sup> period

An absence justification note was provided for a student’s absence on February 9, 2023. The student left for a doctor’s appointment during the 7<sup>th</sup> period, per the sign-out sheet. However, an absence was not entered for the 7<sup>th</sup> period in Frontline. The attendance record for the 7<sup>th</sup> period is inaccurate in Frontline.

The TEA’s Student Attendance Accounting Handbook (SAAH) under Section 3.6.3 Requirements for a Student to Be Considered Present for FSP (Funding) Purposes states, “A student not actually on campus at the time attendance is taken may be considered in attendance for FSP purposes if the student...is temporarily absent because of a documented appointment for the student or the student’s child that is with a health care professional licensed, certified, or registered to practice in the United States...To be considered temporarily absent, the student must begin classes or return to class on the same day of the appointment. The appointment must be supported by a document, such as a note, from the health care professional.”

The EPISD Attendance Procedures Manual under the Role of the Attendance Clerk states,

- “Accuracy of attendance data is critical for both funding purposes and the awarding of promotional status/credits to students.”
- “Running the daily attendance report each morning for the previous day. Verify all postings are correct.”

The EPISD Attendance codes table (under the Documentation Requirements column) outlines that absence reason code “MD” (Medical NT) should be used when a student has a temporary absence because of a documented appointment for the student or the student’s child with a health care professional licensed to practice in the United States.

**Principal’s Response:** “Attendance need to code notes as soon as notes are provided.” The Principal said he will “direct the attendance clerk to modify the absence reason code in Frontline when notes are provided.”

## Recommendation



If not done already, the Principal should direct the attendance clerk to enter the student's absence for the 7th-grade period in Frontline.

## Finding 4

The "Attendance not Taken" report was not on file for the three (3) dates tested

The campus did not identify if any teachers had not taken attendance on February 9, 2023, March 27, 2023, and March 31, 2023. The Senior attendance clerk did not generate the "Attendance not Taken" report on those days.

If attendance is not taken, there is a risk (i) a student(s) who was not on campus (during the attendance accounting period) may be inaccurately considered in attendance for FSP purposes and (ii) the campus does not have an accurate record of the student's whereabouts in case of an emergency (for safety purposes).

The EPISD Attendance Procedures Manual under –

- Daily Attendance Procedures states, "Generate the attendance not taken report to determine who has not taken attendance by no later than noon for morning classes and no later than three o'clock p.m."
- The Role of the Attendance Clerk states, "The senior attendance clerk, attendance clerk and PEIMS clerk elementary are assigned the responsibility of verifying the submission of attendance each period or the attendance accounting period as required by the District."
- Security Access and Training states, "Clerks serving in the backup attendance role must attend available staff development session on attendance."

**Principal's Response:** "Senior attendance clerk will need to run the "Attendance not Taken report" daily and placed (sic) in the folder." The Principal said he will "a) assign the Senior attendance to run the "Attendance Not Taken report" the Attendance Clerk will be the backup for the report b) In writing both clerk (sic) will be given the process and procedures to run "Attendance Not Taken" report as outlined in the EPISD Attendance Procedures Manual c) AP that oversees Attendance will verify that the attendance not taken report is ran (sic) and placed in the folder. Attendance clerks will conduct a six-week self-audit for the daily attendance file folder."

## Recommendations

The Principal should:

- 4.1 Assign the responsibility to generate the "Attendance Not Taken" report to the other Attendance Clerk or another campus clerk (i.e., backup) when the Senior Attendance Clerk is unavailable.
- 4.2 Direct, in writing, the attendance clerk to generate the "Attendance Not Taken" report as outlined in the EPISD Attendance Procedures Manual
- 4.3 Monitor whether the "Attendance Not Taken" reports are generated timely. This can be done as part of the six weeks' self-audits which are documented in the "Principal's (or Designee's) Daily Attendance File Audit Form."
- 4.4 Ensure the assigned clerk serving as backup for attendance attends training on attendance procedures.

## Finding 5

The attendance clerk was not provided staff development related to her duties

The Attendance Clerk's 1st day of employment was August 29, 2022, and s/he was promoted to Senior Attendance Clerk on January 30, 2023. The Student and Parent Services Department had attendance training on August 30, 2022, and no additional training was provided after August 30<sup>th</sup> during the school year.

The Student and Parent Services Procedures Manual under Section 19.2 Attendance Clerks states, "Attendance clerks shall attend the Beginning of the Year Attendance staff development, each school year, and any subsequent webinars or sessions conducted. Failure to attend or participate shall be reported to the campus principal and/or the assistant superintendent."

**Principal's Response:** "Principal was waiting for Student Parent Service about available dates for training." The Principal accepted our recommendation.

## Recommendation

The Principal should request training from Student and Parent Services and consider requesting additional quarterly or semiannual attendance clerk training dates during the school year.

## Finding 6

The business agent issued two disbursements without complete supporting documentation

See the table below:

Check Number	Amount	Supporting documentation on file	Missing documentation
3260	\$20.00	Disbursement Voucher (DV)	Invoice or receipt
3273	\$500.00	DV, travel request form, invoice without invoice #, flyer of the event, and student travel list.	Lodging invoice

The TEA's Financial Accounting and Reporting Appendices states,

- Section H.2.4.3.2 Activity Fund Disbursement Vouchers, "Permanent original (e.g. not copies) documentation (invoice, etc.) must support the payment and should be attached to the original disbursement voucher."

The EPISD Campus Accounting Manual (CAM) under-

- Section 16.8 Club Disbursements states, "All disbursements (campus checking, petty cash, 1290, budget accounts) require: Original invoice, sales ticket or register receipt. Expenditures without proper documentation may be disallowed. These support documents must be turned in to the campus financial clerk on a timely basis (i.e. no longer than five working days after the activity)."
- Section 11.7 states, "An "Invoice" (Exhibit D) for miscellaneous vendors (available on the Financial Services web page, Documents, and Forms, Accounts Payable) has been created by Accounts Payable to use in instances where the vendor does not have an invoice (i.e., security, presenters, etc.). This invoice does not replace contracts where applicable. The vendor invoice should not be altered, request an invoice from the vendor."
- Section 16.8 Club Disbursements states, "A signed (by a District employee) invoice, receiving slip, packing slip, etc. acknowledging receipt must be submitted before the District or school can process payment to the vendor."

**Principal's Response:** "Business Agent will make sure all receipts are turned in. Multiple checks needed to writing (sic) for the SFO club. Only allowed to write a check up to \$500." The Principal will "ensure the business agent obtains the proper supporting documentation before and when checks are signed."

## Recommendation

The Principal should ensure the business agent obtains the proper supporting documentation before and when checks are signed. In addition, the business agent should revisit the CAM guidelines and inform staff regarding the required supporting documentation to justify the expense and acknowledging receipt of goods.

## Observations, Recommendations, and Principal's/Management's Response

While conducting this audit, we made observations that were not included as findings in the Audit Report as they were instances of low-risk issues. However, we felt the observations were worthy of informing you as the data owner/expert to determine how they should be addressed.

### Observation 1

The start and end times per the school's bell schedule for five (5) periods do not agree with the period times in Frontline (highlighted in blue). See the table below.

Period A day/ B day	A/B Day Campus time frames	Frontline time frames
0 / 0	7:55-8:40	7:30-8:30
1 / 5	8:45-10:18	8:45-10:20
2 / 6	10:23-11:56	10:27-11:57
LUNCH	11:56-12:36	N/A
3 / 7	12:41-2:14	12:43-2:13
4 / 8	2:19-3:55	2:20-3:55
9 / 9	4:00-5:00	4:00-5:00

The EPISD Attendance Procedures Manual - Beginning of the School Year Attendance Procedures states, "Verify campus bell schedule and accounting period in the student system prior to the first day of school."

**Principal's Response:** "In October, the bell schedule was changed from two lunches to one. Principal noticed that students took multiple lunches and reducing to one lunch would increase attendance. Once campus went to one lunch, attendance improved." The Principal said he "will verify that Frontline and bell schedule are aligned."

## Recommendation

The Principal, in collaboration with school leadership, should determine if the 2023-2024 Frontline bell schedule should align with the school's bell schedule and make corrections as needed.

### Observation 2

The supporting documentation for an absence that took place on December 5, 2022, was misfiled.



The EPISD Attendance Procedures Manual, under Daily Attendance Procedures, states, “Retain all sign-in/sign-out sheets, absence notes, physician notes, and substitute class rosters. File in the appropriate daily folder... Example: On Monday, you received a note for last Thursday. File the note in the Thursday folder.”

**Principal’s Response:** “Attendance Clerk didn’t follow the attendance procedure by not filing the note in the proper folder.” The Principal accepted our recommendation.

## Recommendation

The attendance clerks should perform the procedures stipulated in the EPISD Attendance Procedures Manual.

## Observation 3

The supporting documentation on file for 10 of the 17 absences tested was not date-stamped. Without date stamps, it is difficult for principals to make a determination if documentation was posted within the required five days. See the table below.

Absent Date	Support on file	Date Stamped
10/31/2022	EPISD Daily Attendance Memo	No
11/15/2022 (2)	ISS Attendance and Instructor Rosters	No
2/9/2023	Dentist Note	No
2/9/2023	ISS Attendance and Instructor Roster	No
2/14/2023	Physicians Note	No
4/20/2023	Extracurricular Activities Absence Report	No
4/20/2023	Physicians Note	No
5/1/2023	ISS Attendance and Instructor Roster	No
5/1/2023	Field Trip/ Activity Request Form	No

The EPISD Attendance Procedures Manual under–

- Daily Attendance Procedures, states, “All documents must be date stamped.” AND “Post corrections and absence reasons in the student system. All posting must occur within five days of receiving the absence documentation.”
- The Role of Special Program Designees states, the principals should “Ensure attendance clerks are posting documentation within five days of receiving documentation.”

**Principal’s Response:** “Attendance Clerk didn’t follow the attendance procedure of date stamping all documentations (sic).” The Principal accepted our recommendation.

## Recommendation

The attendance clerks should date stamp all attendance documentation as outlined in the EPISD Attendance Procedures Manual. The Principal can then monitor if the documentation is being posted within five days of receipt.

## Observation 4

The original “Daily Attendance by Student” report that included the marking changes was not filed in the daily file folders for October 31, 2022, December 5, 2022, and May 1, 2023. Without the original report, there are no written notes or corrections in place to show the modification of attendance reason codes. Per the Executive Director of Administrative Services and Assistant Superintendent Student Services, the current practice is for the original daily attendance by

student report with markings to be included in the daily file folders; however, the EPISD Attendance Procedures Manual does not outline this practice.

The TEA's Student Attendance Accounting Handbook (SAAH) under Section 3.6.1 Manual Entries or Corrections to Student Attendance Data states, "District staff members must always use ink to make manual entries or corrections in the attendance records, and on daily absence slips, six-week absence reports, and daily summary sheets. Staff members must never record manual entries in pencil, use liquid correction fluid, or use a signature stamp. If errors are made on any official attendance document, the staff member making the correction must strike through the error, enter corrections nearby, and initial.

The EPISD Attendance Procedures Manual indicates that the attendance clerk's procedures include the following:

- Daily Attendance Procedures states,
  - "Running the daily attendance report each morning for the previous day. Verify all postings are correct. You can either run the daily attendance by student (recommended) or the student attendance detail."
  - "Post any changes to the daily attendance report (draw a line through the absence code, initial, and date with a different color of ink preferred)."
- Six Week Procedures states, "Attendance must be maintained for each day within a six week period and placed in a daily manila file folder. The following items must be included in the following order:...Daily Attendance Report (all day and Accounting Period)...."

**Management's Response:** "Such practice will continue and will be added to the Attendance Procedures Manual during the fiscal year 2023-2024."

## Recommendation

Student and Parent Services, in collaboration with District Leadership, should document the current practice in the EPISD Attendance Procedures Manual.

## Observation 5

Five (5) out of the eight (8) disbursement vouchers (DV) tested did not include the "Check #" at the top of the form.

Check #	Date	Amount
3200	8/1/2022	\$310.94
3201	8/23/2022	\$625.00
3211	9/7/2022	\$501.34
3219	9/20/2022	\$3,240.00
3247	11/3/2022	\$626.00

The EPISD Campus Accounting Manual under Section 11.4 Campus Disbursement Voucher (DV) states, "Approval Section – The top section of the DV is considered the approval section. This section is prepared by the employee requesting the goods or services and should be filled out completely."

**Principal's Response:** "Business agent was not aware of placing the check # on top of the form." The Principal accepted our recommendation.

## Recommendation

The business agent should review DVs to ensure the form is complete before filing the DV and supporting documentation.

## Observation 6

A check for \$1,000 was issued on October 25, 2022, based on an estimate dated September 23, 2022. The check cleared the bank on November 1, 2022. The invoice, dated October 28, 2022, totaled \$720. The vendor reimbursed the difference of \$280 to the campus via check. The reimbursement was posted in School Funds Online (SFO) on November 18, 2022, and deposited to the bank on December 2, 2022.

The payment to the vendor was processed; however, the invoice was not signed to acknowledge the goods were received.

Check Date	Check Number	Amount	Supporting documentation on file	Missing documentation
10/25/2022	3241	\$1,000.00	DV, Invoice totaling \$720.00 and estimate totaling \$1,000.00	Memo or note stating vendor reimbursed campus \$280.00 and acknowledgment of goods received.

The TEA Financial Accounting and Reporting Appendices under–

- Section H.2.3 Responsibility for Activity Funds states, “Designated school district staff, which also includes campus administrators and staff members, must know and apply applicable statutes, rules, laws, and guidance when administering activity funds. In addition to knowing applicable regulations, designated school district and campus staff are also responsible for: ensuring activity fund purchases comply with the school district’s purchasing procedures and applicable statutes and laws.”

The EPISD Campus Accounting Manual (CAM) under–

- Section 16.8 Club Disbursements states, “A signed (by a District employee) invoice, receiving slip, packing slip, etc. acknowledging receipt must be submitted before the District or school can process payment to the vendor.”

**Principal’s Response:** “The business agent paid the estimate of \$1,000. A check was issued, then the invoice was changed to \$720 once the invoice was paid. A journal entry was created.” The Principal accepted our recommendation.

## Recommendation

The Principal should direct campus staff to revisit the CAM guidelines before a payment can be processed to a vendor.

## Observation 7

The business agent comingled the petty cash and change fund monies. During the visit, the business agent mentioned she had a total of \$80 in petty cash; however, based on the Internal Audit count, the total was \$120. The business agent transferred \$40 from the petty cash box to the change fund box. After the transfer, the change fund box totaled \$50, and the petty cash \$80.

The EPISD Campus Accounting Manual under Section 12.2 Establishing the Petty Cash Fund (1112) states, “The campus petty cash fund is accounted for in the petty cash account. Change funds are accounted for separately.”

**Principal’s Response:** “Business agent placed the start-up cash in the wrong box.” The Principal accepted our recommendation.

## Recommendation

The Business Agent should revisit the Campus Accounting guidelines for Petty Cash and Change Funds.

## Observation 8

The seven (7) deposits tested did not include a tally sheet. See the table below.

Date of Deposit	Total Deposit
8/18/2022	\$975.00
9/6/2022	\$3,832.00
9/23/2022	\$200.00
10/25/2022	\$5,381.35
11/15/2022	\$370.00
12/15/2022	\$274.00
3/27/2023	\$3,123.00

The EPISD Campus Accounting Manual (CAM) under Section 8.2 Bank Deposit Preparation states, “A tally sheet must be prepared prior to making the deposit. Preparation of said form prevents math errors and is used to verify overages or shortages in the deposit. Attach the tally sheet to the deposit analysis.”

**Principal’s Response:** “Business agent was unaware of the tally sheets.” The Principal accepted our recommendation.

## Recommendation

The Business Agent must revisit the guidelines in the Campus Accounting Manual related to preparing deposits.



# Appendix A: Background and Methodology

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## Background

The Campus Systems Audit was approved by the Board of Trustees as part of the 2022-2023 Internal Audit Plan. The audit supports Levers I and IV of the District's Strategic Blueprint.



The Campus Systems Audit provides an independent and objective risk-based assessment of Irvin High School compliance with procedures for (i) student attendance and (ii) activity funds. The specific audit objectives are included in the [Objective and Scope](#) section of this report.

### Student Attendance

Attendance reporting and validation occur daily at each EPISD campus. Elementary teachers must take attendance at 10:00 a.m. at the official accounting period. Middle and high school teachers take attendance within the first ten minutes of a class period each day. The campus Attendance Clerk (i) confirms that daily attendance entries are complete and correct each day and (ii) verifies the submission of attendance for each period or the attendance accounting period as required by the District. The campus principal must review and attest to the accuracy and completeness of attendance data for the campus.

The accuracy of attendance data is critical for identifying students who have excessive absences and for funding purposes.

- According to the US Department of Education's Report on Chronic Absenteeism, "Education can only fulfill its promise as the great equalizer - a force that can overcome differences in privilege and background - when we work to ensure that students are in school every day and receive the supports they need to learn and thrive...Students who are chronically absent—meaning they miss at least 15 days of school in a year—are at serious risk of falling behind in school."
- The Texas Education Agency (TEA) uses student attendance data to allocate Foundation School Program (FSP) funds to Texas Public schools. The TEA's 2022-2023 Student Attendance Accounting Handbook Section 1 Overview states, "Under state law, every Texas school district is required to adopt an attendance accounting system...that includes procedures that ensure the accurate taking, recording, and reporting of attendance accounting data."



## Activity Funds

Activity funds are established to direct and account for monies used to support co-curricular and extra-curricular student activities. Cocurricular activities are school-sponsored activities that directly add value to classroom instruction and curriculum. Extracurricular activities include a variety of other district-directed activities, like athletic and other nonacademic competitions. <sup>1</sup> According to the TEA's Financial Accountability System Resource Guide Appendix H, "These funds are to be used to promote the general welfare of the school district and the educational development and morale of all students."

At EPISD, there are student and campus activity funds. Student activity funds belong to students and are used to support the activities of student-led organizations and clubs and for purposes authorized by the student club or organization. The sponsor for the student organization/club and the principal manage and approve all disbursements. Campus activity funds belong to EPISD and can be expended for the benefit of the District or its students and shall be related to the District's educational purpose.<sup>2</sup> The financial clerk and principal are responsible for managing campus activity funds. The principal is responsible for approving disbursements from campus activity funds.

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## Methodology

To achieve our audit objective(s), we:

1. Researched relevant federal/state laws and regulations, Board policies, and the departments' manual/guidelines.
2. Interviewed key personnel, attended training provided by Student and Parent Services and Campus Accounting, and performed walkthroughs to understand attendance, truancy, and campus activity fund management functions, processes, and controls in place.
3. Obtained attendance change logs from the Information Technology Department.
4. Performed a risk assessment based on our understanding of the processes and controls in place for attendance, truancy, and campus activity fund management.
5. Performed a risk-based analysis to select the campuses to audit. The analysis was performed based on (i) information gathered from key personnel, (ii) the external auditor's management letter, (iii) the number of unverified absences, (iv) attendance rates, (v) changes in attendance and financial clerks, and (vi) changes in campus activity balance totals.
6. Conducted a campus visit, inquired about the attendance, truancy, and campus activity fund management processes, and performed audit procedures related to the audit objectives.

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 federal, state, local policies, and guidelines.

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<sup>1</sup> Texas Association of School Boards School Legal Services, Activity Funds

<sup>2</sup> Board Policy CFD (Local) Accounting: Activity Funds Management



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