



Investigation Report: Allegation Officiating Services Paid Were Not Rendered

ASSURANCE • INSIGHT • OBJECTIVITY

Audit Plan Code: 19-00.01

A local sports association fraudulently billed and was paid for officiating services not rendered by creating and altering electronic records during the 2017-2018 school year.

In addition, unrelated to the allegation, we determined the District was potentially overbilled for scrimmages during the same school year.



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Abbreviations

ACFE	Association of Certified Fraud Examiners
ATF	After-the-fact
CAP	Corrective Action Plan
OCP	Officials Compliance Program (UIL)
TASO	Texas Association of Sports Officials
UIL	University Interscholastic League



Executive Summary

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According to the Institute of Internal Auditors' professional standards and related recommended guidance, Internal Audit should maintain an active role that relates to both promoting and assessing ethics throughout the District. Internal Audit's responsibilities, outlined in Board Policy CFC (Exhibit), include investigating reported alleged occurrences of fraud, theft, waste, and the like, and recommending controls to prevent and/or detect such occurrences (for example, hotline reports).

The Executive Summary provides, on a summarized basis, the findings discussed throughout the body of the investigation report that follows. The investigation report includes background information, detailed findings, recommendations, and an exhibit.

This project was approved by the Board of Trustees as part of the 2017-2018 Internal Audit Plan under the "Contingency" category.

Allegation

The Athletics Department received an anonymous phone call from a sports official who alleged their local sports association (hereinafter referred to as "association" or "vendor") is billing the District for officiating services not rendered during the 2017-2018 school year.

Summary of Results

1. A local sports association game assigner (hereinafter referred to as "assigner") perpetrated an inflated billing fraud scheme against the District by creating and altering electronic records after games were played (hereinafter referred to as "after-the-fact"). For the 2017-2018 school year, the assigner admitted getting paid \$510 for 12 District game assignments for which s/he did not render officiating services. S/he fraudulently added him/herself after-the-fact (in Arbiter software) to these game assignments.
 - a. Twenty-seven additional game assignments were detected using the same pattern as those that were fraudulently billed. The potential negative impact to the District was calculated between \$1,167.50 to \$1,392.50.
 - b. There is a risk the inflated billing scheme affected the District in prior years, private schools, and other local districts.
2. The assigner in question also added two officials after-the-fact to four game assignments. We confirmed both officials received payment for the games (total of \$192.50).
3. Based on discussions with the association's leadership and officials, we noted: (i) deficiencies in the association's governance and operations, (ii) significant segregation of duties risks, and (iii) compliance deficiencies with state level sporting governing bodies.
4. The District was potentially overbilled between \$810 to \$2,610 for scrimmages by the association.

Management's Corrective Action Plan

A Corrective Action Plan (CAP) outlining the activities to be implemented and signed by District management and leadership was submitted to Internal Audit. All five (5) 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 have been implemented.

Conclusion

We substantiated the allegation a member of the local sports association fraudulently billed the District for officiating services not rendered during the 2017-2018 school year. We also determined the District was potentially overbilled for scrimmages for the same year. Our conclusion was based on evidence reviewed, information collected and corroborated by admissions, and statements made by the local sports association officials.

Due to the leadership within the association and the assigner in question being in their roles for at least three years (i.e. same control environment), along with lack of segregation of duties, there is a risk the inflated billing scheme affected the District in prior school years and also affected private schools and other local districts.

The recommendations made in this report are focused on conveying the information to District's management and external governing bodies impacted by the findings to take appropriate and timely corrective actions in accordance with their local and state policies.

Internal Audit will be issuing a subsequent Internal Controls Report, which will address the causes of the findings identified in this report and related recommendations. The goal is to assist the Athletics Director in focusing on improvements to processes and strengthening the District's internal controls related to officiating services to minimize the risk of similar events occurring in the future.



Investigation Report

ASSURANCE • INSIGHT • OBJECTIVITY

Allegation

The Athletics Department received an anonymous phone call from a sports official who alleged a local sports association (hereinafter referred to as the “association” or “vendor”) is billing the District for officiating services not rendered during the 2017-2018 school year.

Based upon initial analysis of game scheduling and District payments to this local sports association, we determined predicate was present to start an investigation.

Background

As a University Interscholastic League (UIL) member school, El Paso Independent School District (hereinafter referred to as the “District”) must comply with UIL rules and regulations affecting sports and officiating services (includes established official game fees). As such, the Athletics Director recommended and the Board approved the use of UIL approved sports officials’ associations.

The District uses the local sports association related to the allegation to provide officiating services for middle and high school games. The association uses over 80 officials to help officiate games for the District, private schools, and other local school districts. The association has two individuals (i.e. assigners), one for high schools and one for middle schools, who are responsible for assigning the required number of officials per game based on game schedules provided by the District’s Athletics Director.

Game Assignment Scheduling Process

The association utilizes Arbiter, a third-party software (managed by ArbiterSports [sic]), to assign officials to District games. After the assigners assign games based on the association’s criteria, officials can accept or decline the assignment if they are unable to officiate the game.

Billing Process

Once an official officiates a game (i.e. at the completion of a game), the head official is responsible for completing a “game report” using Arbiter where s/he attests to relevant information from the game (i.e. game date/time, game scores, the number and name of officials who rendered officiating services, and comments from the game, etc.). The head official then submits the game report, which is routed to the assigner for approval. After approval from the assigner, the local sports association’s president processes each game assignment for electronic invoicing on a periodic basis and submits electronic invoices for payment using Arbiter software. These invoices include fees levied by the association to the official (e.g. assigner and administrative fees per assignment, etc.).

Payment Process

The District’s Athletics Director uses Arbiter to view the submitted electronic invoices and approves electronic transfers from District funds directly to the officials’ Arbiter individual accounts. Officials transfer these funds electronically to their personal bank accounts setup by them in their Arbiter profile.

Objective and Scope

The objective of the investigation was to determine the validity of the allegation. The scope was limited to games assigned to officials by the local sports association from November 11, 2017 to April 5, 2018.

Our investigations seek to obtain facts and evidence to help establish what happened, identify the responsible parties, and provide recommendations where applicable.

Methodology

To achieve the objective of this investigation, we obtained and reviewed relevant records, performed data analysis, contacted related governing bodies, and conducted interviews as outlined below:

- Reviewed local Board policies,
- Reviewed University Interscholastic League (UIL) Guidelines Constitution and Contests Rules relevant to officiating services,
- Contacted UIL Sports Officials Department to obtain clarification regarding the officials' registration process and scrimmage fees,
- Reviewed Texas Association of Sports Officials (TASO) policies,
- Contacted TASO to understand their processes with the local sports association,
- Worked with the District's Athletics Director to obtain documentation and understand related processes,
- Reviewed documentation provided by Athletics and performed analytical procedures,
- Met with the local sports association leadership to understand their administrative and operational processes,
- Interviewed sport officials (both District employees and contracted individuals from the local association) related to the allegations,
- Contacted ArbiterSports to understand the functionality of Arbiter software and the controls in place, and
- Performed data analysis of payment and game assignments provided by ArbiterSports including trend analysis to identify red flags.

Due Professional Care for Internal Auditors

The Institute of Internal Auditors Performance Standard 1220 - Due Professional Care states internal auditors, "must exercise due professional care by considering the:

- Extent of work needed to achieve the engagement's objectives,
- Relative complexity, materiality, or significance of matters to which assurance procedures are applied,
- Adequacy and effectiveness of governance, risk management, and control procedures,
- Probability of significant errors, fraud, or noncompliance, and
- Cost of assurance in relation to potential benefits."

"Due professional care" implies reasonable care and competence, not infallibility, or extraordinary performance. As such, due professional care requires the internal auditor to conduct examinations and verifications to a reasonable extent. Accordingly, internal auditors cannot give absolute assurance that noncompliance or irregularities do not exist.

Scope Limitations

We experienced scope limitations during the investigation related to Internal Audit not having the authority to subpoena the association (an external organization) and its officials to provide records and allowed to be interviewed. The absence of both an agreement/service contract and an audit clause limited our ability to require the association to make related documentation available for review. As such, we cannot determine for certain if “any and all” documents/records we requested as part of our procedures were provided to us. However, these limitations did not significantly impact our ability to achieve our investigation objective.

Findings

Did the investigation substantiate if a local sports association, a vendor, billed the District for officiating services not rendered during the 2017-2018 school year? Yes. Allegation was substantiated.

Finding 1

A local sports association assigner perpetrated an inflated billing fraud scheme against the District by creating and altering electronic records after games were played (hereinafter referred to as “after-the-fact”).

- a. For the 2017-2018 school year, one of the assigners admitted getting paid \$510 for 12 District game assignments for which s/he did not render officiating services. S/he fraudulently added him/herself after-the-fact (in Arbiter) to these game assignments.
- b. There is a risk the District may have potentially paid up to \$1,392.50 in inflated billings during the 2017-2018 school year. During our interview, the assigner stated s/he did not believe there were additional fraudulent game assignments for him/herself. However, when asked what to look for, in our review of additional game data, s/he confirmed the main triggers of potential inflated billings would be after-the-fact game assignments for him/herself and alterations in scheduled game times. Please note this assigner has been assigning games since 2015.

Based on the assigner’s statements during our interview regarding triggers, statements from other officials interviewed, and based on our professional skepticism, it appeared to us inflated billings were not limited to only 12 game assignments. As such, we analyzed all 57 after-the-fact assignments made by the assigner during the 2017-2018 school year to determine additional risk to the District. The assigner declined a second interview to discuss further findings from our analysis. The results of our analysis are summarized in Table 1.

- c. There is a risk a similar inflated billing scheme affected the District in prior years, but due to the lump sum method the association was using to bill the District such scheme would have been difficult to detect.
- d. There is a risk the inflated billing scheme that affected our District also affected private schools and other local districts due to the following reasons: (i) they use the same association; (ii) the same assigner assigns games for the aforementioned schools/districts for the sport in question; and (iii) during our interviews, one official stated the assigner in question was not present in several non-District games they were assigned to work together.

Table 1: 2017-2018 Summary Analysis of all (57) After-the-Fact (ATF) Game Assignments by Assigner

		Number of ATF assignments	Negative Financial Impact to the District		Notes
			District Paid	Potential	
SERVICES NOT RENDERED	Fraudulently assigned	12	\$510.00	N/A	Game assignments made to him/herself for which s/he admitted s/he <u>did not</u> render officiating services. See Finding 1 for details.
	Games assigned to other officials using same pattern	4	\$192.50	N/A	These officials confirmed they did not render officiating services. See Finding 2 for details.
SERVICES POTENTIALLY NOT RENDERED	Games assigned to household member	4	N/A	\$150 to \$190	Game assignments made to official who shares same home address as assigner. Official did not return our phone calls. See Ancillary Finding 2 for details.
	Games assigned to other officials using same pattern	27	N/A	\$1,017.50 to \$1,202.50	Game assignments similar to those that were fraudulently assigned. These officials were not interviewed.
SERVICES NOT QUESTIONABLE	Game assignments not questionable	10	N/A		These game assignments do not appear questionable or were not paid (labeled "not assigned" in Arbiter). No contradicting evidence was identified.
Total After-the-Fact Assignments		57	\$702.50	\$1,167.50 to \$1,392.50	

Finding 2

The assigner in question added two officials after-the-fact to four game assignments for which they did not render officiating services. We confirmed both officials received payment for the games (total of \$192.50). See Table 1. The assigner could not provide reason(s) for why s/he added the officials to the game assignments.

When we asked the officials what had occurred, one official stated s/he was assigned to these two game assignments by the assigner in lieu of two other game assignments s/he had previously worked but had not been paid. The other official stated s/he did not know exactly why the assigner had assigned him/her to these games. Both officials did not present evidence they returned these payments to the District.

Ancillary Findings

To comply with Board Policy CAA (Local), vendors seeking or having a business relationship with the District are expected to act with integrity and diligence in duties involving the District's fiscal resources.

Based on feedback received from the association's leadership and officials, we noted governance and operational concerns within the local sports association that do not align with the District's expectations from a vendor. As such, we question the effectiveness of the association's governance and operations.

The Association of Certified Fraud Examiners defines corporate governance as a term "broadly used to describe the oversight responsibilities of different parties for an organization's direction, operations, and performance." During the investigation, we met with the association's leadership to understand their administrative and operational processes, including the president, treasurer, and one of the assigners.

There is a risk the ancillary findings below may also apply to private schools and other local districts during the 2017-2018 school year since they use the same association and use the same pool of officials.

Ancillary Finding 1

We noted issues that represent significant risks due to segregation of duties, with minimal to no oversight, concentrated around the president of the association. Segregation of duties is the means by which no one person has sole control over the life cycle of a transaction. No one person should be able to initiate, record, authorize, and reconcile a transaction. For example, the individual reconciling the bank statement and preparing the monthly financial statements should not have the authority to sign checks or have access to cash.

1. The treasurer stated s/he does not perform duties normally assigned to treasurers (i.e. billing the District, paying officials, bank reconciliations, control of checkbook). S/he confirmed the president performs these duties. The treasurer stated s/he does not know what bank is used by the association and has not seen the association's financials in three to four years. S/he has held the treasurer position for five to eight years.
2. The president stated s/he does not review electronic invoices (for completeness or accuracy) before s/he submits them for payment to the District. S/he is and has been responsible for processing game assignments to invoices after the assigners finalize the game reports in Arbiter.
3. The president of the local sports association did not provide a copy of their chapter bylaws for review. Without bylaws, an organization does not have structure and its members and officers' have no defined roles and responsibilities. According to the TASO Bylaws, "All Chapters must have a copy of their bylaws on file in the TASO office". We followed up with TASO and they confirmed they did not have the association's bylaws on file.
4. At least one member of the association's leadership team stated the association has not held elections [to elect officers/board members] or conducted board meetings for the past four years.

Ancillary Finding 2

Our analysis shows the association assigned 12 officials without a TASO membership to officiate 246 District middle and high school game assignments (208 game assignments paid by the District) during the 2017-2018 school year. There is a risk these officials may not have undergone a criminal background check and/or possess the sufficient knowledge to officiate games.

- One of the 12 officials is a household member of the assigner in question (i.e. shares same home address), according to the Arbiter software.
- This official was assigned to 39 District games (four after-the fact game assignments by the assigner in question; \$150 to \$190). Attempts at contacting this official to verify if s/he performed these services were not successful; phone calls were not returned.

According to the TASO Bylaws, "Anyone assigned as an official... to a junior high, middle school, or high school game by a local TASO chapter must be a TASO member in ACTIVE status." As a local TASO chapter, the association is required to comply with the TASO Bylaws. An active TASO member is an individual who: (i) is current with his/her membership, (ii) passes a criminal background check, (iii) and completes the UIL Officials Compliance Program (OCP) managed by TASO.

Ancillary Finding 3

The association assigned 12 non-UIL registered officials to 246 game assignments during the 2017-2018 school year. See Table 2 below for further analysis.

According to the University Interscholastic League (UIL) Sports Officials Department, the autonomy for UIL registered officials rests with TASO. As such, an official who becomes a TASO member automatically becomes a UIL registered official. TASO is the only UIL approved organization for the sport in question.

The UIL Athletics Contest Rules - Section 1204 Officials states:

- (b) "UIL member schools shall use only sports officials registered with the UIL in all varsity contests including playoffs."
- (b) (3) "Unless mutually decided otherwise UIL member schools shall use UIL registered officials for non-varsity games."

Table 2: Analysis of 246 Game Assignments by Governing Body

Governing Body	Level	Game Assignments	Paid	Other	Not Owed	Notes
TASO	All (middle to high school)	246	208	19	19	Other: Based on information available to us, we could not determine if these game assignments had been paid.
UIL	Varsity	95	67	9	19	Not Owed: Based on feedback from the Athletics Director, other local districts and private schools are responsible for these payments.
	Non-Varsity	151	141	10	0	

Ancillary Finding 4

The District was potentially overbilled between \$810 to \$2,610 for scrimmages by the association based on UIL criteria mentioned below and the interpretation of the fee schedule for scrimmages by the UIL Sports Officials Department.

- Evidence shows the District paid a total of \$3,510 for scrimmages (\$810 in travel fees and \$2,700 in game fees).
- The UIL Sports Officials Department interpretation of “\$75 per three-hour scrimmage” is a \$75 fee for however many scrimmages can be played in a three-hour slot. Based on this interpretation, we performed an analysis and summarized results in Table 3.

The UIL Athletics Contest Rules - Section 1204 Officials states:

- (m) (9) “Scrimmages. Chapters shall be paid for scrimmages using the following fee schedule... [Sport redacted] \$75.00... (Fees are based on a three-hour scrimmage).”
- (m) (9) NOTE “After three hours, each additional hour is \$50... The fee will be paid to the local chapter and not to the individual officials, to be used in place of assignment or service fees.”

Table 3: Analysis of Fees for 36 Scrimmages

	Scrimmage Games Invoiced by Association for the 2017-2018 School Year	Rate	Total Cost of Scrimmages	Other (Billed as Travel)	Total Billed to and Paid by the District	
Invoiced	36	\$75	\$2,700	\$810	\$3,510	
Analysis: Potentially overbilled amounts						
Scenario	Scheduled (Based on 36 games)	3-Hour Slots	Rate	Total Cost of Scrimmages	Travel	Potential Overbilled Amount
1	1 Game per 3 Hour Slot	36	\$75	\$2,700	n/a^	+ \$810
2	2 Games per 3 Hour Slot	18	\$75	\$1,350	n/a^	+ \$2,160
3	3 Games per 3 Hour Slot	12	\$75	\$900	n/a^	+ \$2,610

[^] UIL Athletics Contest Rules - Section 1204 Officials (m) (9) Does not include/reference travel fees for scrimmages.

Recommendations and Management's Response

The recommendations below are focused on conveying the information to District's management and external governing bodies impacted by the findings to take appropriate and timely corrective actions in accordance with their local and state policies.

A Corrective Action Plan (CAP) outlining the activities to be implemented and signed by District management and leadership was submitted to Internal Audit. All five (5) 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 be issuing a subsequent Internal Controls Report, which will address the causes of the findings identified in this report and related recommendations. The goal is to assist the Athletics Director in focusing on improvements to processes and strengthening the District's internal controls related to officiating services to minimize the risk of similar events occurring in the future.

1

We recommend the District's Athletics Director, in consultation with the Deputy Superintendent of Administration, Deputy Superintendent of Finance and Operations, General Counsel, refer the matter regarding the activities of the local sports association assigner in question to the District's Chief of Police for law enforcement involvement.

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

Person Responsible: Athletics Director

Implementation Date: October 31, 2018

The District's Athletics Director, in consultation with the Deputy Superintendent of Administration, Deputy Superintendent of Finance and Operations, and General Counsel should evaluate whether the District should continue conducting business with the local sports association in question.

2

We recommend an agreement be developed between the local sports association selected for officiating services and the District, whether or not the District decides to continue conducting business with the local sports association. The agreement should convey the District's expectations for the local sports association (vendor) to act with integrity and diligence in duties involving the District's fiscal resources. Furthermore, the agreement should outline significant elements of the business relationship such as: audit clause, agreed-upon fees for games/scrimmages, required timelines for billing, and the District's expectations regarding the sports association's governance (e.g. bylaws, elections, etc.). Additional recommendations in regard to billing will be made in the Internal Controls Report.

Management and Leadership Response: Agreed with recommendation and incorporated into the CAP as activities two (2) and three (3).

Person Responsible: Athletics Director

Implementation Date: October 31, 2018

3

We recommend the District's Athletics Director share a copy of the final Internal Audit investigation report with the Texas Association of Sports Officials (an external governing body) for them to (i) determine if the local sports association and TASO members acted in accordance with TASO's Bylaws and Code of Ethical Conduct and (ii) address consequences (if any) for games where non-TASO officials were assigned.

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

Person Responsible: Athletics Director

Implementation Date: October 31, 2018

4

We recommend the District's Athletics Director share a copy of the final Internal Audit investigation report with the University Interscholastic League (an external governing body) for them to (i) determine if the local sports association officials acted in accordance with UIL policies and (ii) address consequences (if any) for games where non-registered UIL officials were assigned.

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

Person Responsible: Athletics Director

Implementation Date: October 31, 2018

5

We recommend the District's Athletics Director discuss the findings in the final Internal Audit investigation report with private schools and other local districts that use the same local sports association for them to determine if they were affected by the same inflated billing scheme.

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

Person Responsible: Athletics Director

Implementation Date: October 31, 2018

Exhibit A – Criteria

Criteria No.	Criteria Source	Criteria Details	Finding No.
1.	ACFE 2016 Fraud Examiners Manual	<p>Separation of Duties</p> <ul style="list-style-type: none"> Whenever one individual has control over the entire accounting transaction (e.g., authorization, recording, and custody), the opportunity is present for ... fraud. Ideally, each of the following duties and responsibilities should be separated: <ul style="list-style-type: none"> Cash receipts Cash counts Bank deposits Deposit receipt reconciliation Bank reconciliations Posting of deposits Cash disbursements If any one person has the authority to collect the cash, deposit the receipts, record that collection, and disburse company funds, the risk of fraud is high. 	AF1
2.	Board Policy CAA (Local)	<ul style="list-style-type: none"> All Trustees, employees, vendors, contractors, agents, consultants, volunteers, and any other parties who are involved in the District's financial transactions shall act with integrity and diligence in duties involving the District's fiscal resources. If a contractor or vendor is found to have committed fraud or financial impropriety, the District shall take appropriate action, which may include cancellation of the District's relationship with the contractor or vendor. When circumstances warrant, the Board, Superintendent, or designee may refer matters to appropriate law enforcement or regulatory authorities. In cases involving monetary loss to the District, the District may seek to recover lost or misappropriated funds. The final disposition of the matter and any decision to file a criminal complaint or to refer the matter to the appropriate law enforcement or regulatory agency for independent investigation shall be made in consultation with legal counsel. 	1,2
3.	Board Policy CHE (Local)	<ul style="list-style-type: none"> The District shall investigate theft of property, theft of service, theft of anything of value, fraud, and misappropriation claims in accordance with policy CAA(Local). In addition to the examples listed in CAA(Local), activities constituting inappropriate conduct include, but are not limited to, the following: <ul style="list-style-type: none"> Receiving payment as a result of the submittal of fictitious billing for work not actually performed; Receiving payment as a result of intentional over-billing for work performed; 	1, 2, AF4

Criteria No.	Criteria Source	Criteria Details	Finding No.
4.	TASO Bylaws Article 3 Members and Directors	<ul style="list-style-type: none"> Official Capacity as an ACTIVE Member <ul style="list-style-type: none"> Anyone assigned as an official, linesperson, chain crewmember, clock operator, observer or any other official capacity to a junior high, middle school, or high school game by a local TASO chapter must be a TASO member in ACTIVE status. 	AF2
5.	TASO Bylaws Article 14 Miscellaneous Provisions	<ul style="list-style-type: none"> Administrative <ul style="list-style-type: none"> All Chapters must have a copy of their bylaws on file in the TASO office. Chapter shall have a copy of a current monthly chapter report, including bank statements, on file at the chapter level and presented to the chapter's board of directors each month. The financial reports and bank statements must be made available to the Chapter's members upon request. A Division may require Chapters to submit their Chapter financial reports to the TASO Division Board. 	AF1
6.	Texas Association of Sports Officials (TASO) Code of Ethical Conduct	<ul style="list-style-type: none"> Each member of TASO must avoid any action, whether or not specifically prohibited by this code, which might result in or create the appearance of a violation of these standards of conduct which include but are not restricted to: <ul style="list-style-type: none"> Affecting adversely the confidence of the public, schools, and universities in the integrity of TASO. No member will engage in criminal, dishonest, notoriously disgraceful, or immoral conduct or other conduct prejudicial to TASO. No official shall falsify records or reports. 	1, 2
7.	UIL Policy Subchapter C - Section 1204 Officials	<ul style="list-style-type: none"> Scrimmages. Chapters shall be paid for scrimmages using the following fee schedule... [Sport redacted] \$75.00... (Fees are based on a three-hour scrimmage)." NOTE After three hours, each additional hour is \$50...The fee will be paid to the local chapter and not to the individual officials, to be used in place of assignment or service fees. 	AF4
8.	UIL Policy Subchapter C - Section 1204 Officials	<ul style="list-style-type: none"> UIL member schools shall use only sports officials registered with the UIL in all varsity contests including playoffs. Unless mutually decided otherwise UIL member schools shall use UIL registered officials for non-varsity games. 	AF3



EL PASO INDEPENDENT SCHOOL DISTRICT

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