THEDISTRICT

INTERNAL AUDIT OFFICE

Annual Risk Assessment and Audit Plan 2021

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I. Objectives and Overview

The Internal Audit Office was re-established by the District in 2002. Board Policy CFC (Local) states that the internal auditor reports "functionally" to the Board and "administratively" to the Superintendent. It also authorizes the department to have full, free, and unrestricted access to all District activities, records, property, and personnel. Section 11.170 of the Texas Education Code stipulates that the Internal Auditor shall be selected by the Board of Trustees.

The decisive goal of this internal audit plan is to provide the greatest support to the superintendent and the Board of Trustees (BOT), in addition to executing the internal audit function. Through our auditing, we aim to:
A. Provide fair, objective, and value-added audit services;
B. Strengthen internal controls and minimize the potential for abuse, waste, and fraud;
C. Achieve the District's main objective, which is to better serve our students including their academic achievement;
D. Ensure compliance with governing laws, regulations, and District board policies; and
E. Implement and/or maintain effective and efficient operations such as cost savings and/or revenue enhancement.

II. Risk Assessment Process

A. Overview

To develop a sound audit plan for 2021, Internal Audit employed a new risk-based methodology to identify significant risks that would impede the District's overall business goals, structure and operation. Then we defined audit projects that would evaluate those risks. The new risk assessment process is summarized below.

B. Identification of Risks

We first discussed the District's priorities, reviewed the Vision 2025 Strategic Plan, and considered what risks the District has now that would prevent us from accomplishing the Action Plan Items in the Vision 2025. We considered already identified potential risks as well as new risks. We also gathered input from others as appropriate. If it were a non-pandemic year, we would have also met with District executive leadership.

Based on this information, we compiled a list of the identified risks. See Attachment 3 "Identify and Assess Risk". The risks were each then classified under one of four categories: Compliance, Financial, Operational, and Strategic. See Attachment 1 "Risk Definitions: risk category definitions and examples" for risk category definitions and examples.

C. Assessment of Risks - Determining Key Risk Ranking of Significance (High, Medium, Low)

We assigned a significance level per risk. Please refer to Attachment 2 "Definitions and Examples of Key Risk Ranking". The ranking was determined based on how the risk impacts:

1. Our ability to comply with federal/state/local regulations,

2. The materiality of financial statements and solvency,
3. Continuity of operations, and
4. Achievement of District goals and preservation of our reputation.

D. Alignment with Vision 2025 Strategic Plan and budgetary impact

For each potential risk identified, we determined which, if any, Vision 2025 Action Plan Item could be potentially affected. Additionally, we identified the potential budgetary impact. This was based on fund types, departments, or object codes relevant to the risk. Amounts were based on the 2021 Adopted Budget amounts.

E. Audit Plan Activity

For each significant risk identified, we researched and related a potential audit project that would include objective to determine if the risk is adequately managed. Refer to Attachment 4 "Audit Project Listing with Allocated Project Hours".

III. 2021 Audit Plan Summary

After a careful review of risk factors and considering historical observations, the following is a summary of the audits grouped by function. The detailed risk assessment category, related projects and a list of tentative audit activities with estimated audit hours are detailed in Attachment 4 "Audit Project Listing with Allocated Project Hours".

A. Bond: We will resume audit review to ensure the remaining 2015 funds and new 2019 bond expenditures are appropriate, awarded construction contracts are in compliance, and best practices are utilized to provide the best value for the district and taxpayers.

B. District wide student data system including
1. COVID-19: analyze the impact of pandemic from operational and financial setting and practices perspective.
2. ADA & PEIMS verification: our focus will be on student coding accuracy, membership reconciliation accuracy and completeness. Our resources will be allocated to conduct an audit of all high schools, then middle school and two groups of elementary schools.
3. End of course assessment graduation requirements and individual graduation committee (EOC/IGC): since our prior Student Placement and Assessment Procedures Audit (SPAPA), change in school accountability system, and leadership turnover on many campuses, we will update our audit strategy and sampling to ensure compliance to new requirements including student credit redemption and recovery process.

C. District wide financial system including:
1. Campus cash-management audit: due to the large amount of cash transactions from fundraising related activities, the risk of mismanagement of funds is considered high. We have completed the review of all high schools and middle schools, will continue to follow up on middle schools, and will review all elementary schools to evaluate the district wide cash management practices.
2. System review including student (eSchoolPlus) and financial (Munis) systems: Deficiencies in IT application or security controls for the student information system may

lead to inaccurate data or reporting affecting funding. Errors to data or key components in the Munis updates may affect the accuracy of our financial records and related financial data reporting.

3. Payroll process: more than 80% of the District budget is payroll related. Our risk assessment indicates the high impact of the payroll process.

4. Purchasing EDGAR compliance: We will continue to provide a verification of EDGAR self-certification process for Purchasing Department for its federal compliance requirement.

D. District wide programs and operations including:

1. Career Technology Education: review to ensure the District complies with 83(R) HB 5 requirements and/or impact on enrollments.

2. Maintenance Services: students and staff rely on maintenance service to provide a safe and secure learning/ working environment.

3. Professional services: The District often contracts certain professional service to ensure our instructional, financial & operational goals are properly and adequately accomplished. Therefore, audit shall review to ensure established service/ requirements were performed as stipulated in contract agreements.

4. Special population funding – meals & buses: the funding for free and reduce meal program and providing transportation for needed students are based on certain criteria and timely reporting. This review will verify the process and if it complies with all required reporting.

E. Department/campus exit audit: we have been auditing campus, department and/or division when there is a change of leadership for principal or director and above positions. This audit does not duplicate the HR's employee separation process. This audit is designed to provide a status report pertaining to topics such as financial, program, and structure, etc., of the entity. It has provided a valuable opportunity to identify the good practices, areas for improvements, and information for the transition. With the associate superintendents assisting school principals, we will perform this audit in conjunction with other audit projects to provide a concise update.

F. Year-end warehouse inventory: This audit is to assist the accounting department in ensuring the district warehouse inventory is properly accounted for.

G. Hotline investigations: The hotline is a venue for concerned employees and taxpayers to voice their concerns anonymously. Our process is to ensure the valid concerns are heard and addressed as much as possible.

H. When special circumstances arise, priority will be adjusted to meet the needs.

IV. Resource Allocation

In addition to some routine activities such as supporting management and administrators at campuses, providing assistance or facilitating any issues to improve our district, and allocating time for staff development, our resources allocation for this coming school year is as follows:

A. Total available working hours are 6,328 hours of our three (3) professionals (there is no bond funded staff) and a half (0.5) part time college student, not including office secretary's hours with following distribution:
1. Auditing hours including some on the job training: 91% (5,767 hours).
2. Non-direct audit hours: 9% (562 hours) for administrative such as in house and external professional training, project time sheet tracking, office organization, 70% utilization of personal and local sick time, etc.

B. Office secretary provides administrative support such as office managing, proofreading, report distributing, scheduling, work paper filing, etc.

C. A list of project with allocated staff hours is attached for your reference (Attachment 4).

Currently our Audit Plan includes over 1,300 hours related to change in administration audits, including audit and follow up. Considering their frequency, we are reviewing our process for follow up which would decrease overall hours spent on these type of audits.

V. Audit Process and Scope

We apply audit processes consistently to all cases. However, sometimes adjustments are made to address specific audit situations and issues. We reviewed the audit strategies and related risk assessment to adjust our priority in auditing operational improvement, compliance reinforcement, cost analysis, and internal controls. We continue to focus on policy, procedure, program intent, data analysis, work process, and system support.

Internal Audit will utilize following auditing strategies.

A. Trust but verify! Transform audit to a valuable opportunity for district improvement.

B. Each audit includes following focus:
1. Gaining and/or updating the general understanding of the auditee;
2. Identifying critical business processes, work flow and internal controls; and
3. Identifying discrepancies or deviations of policy implementations among central office departments or campuses.

C. Conclude the audit result to the assessed the risk.

VI. Fraud, Abuse and Waste Hotline

We will continue to provide additional reporting/communicating venues through the Fraud, Abuse and Waste hotline, telephone number 915-595-4367, for the reporting of illegal or fraudulent acts, misuse or theft of district property or funds, and/or waste of funds. Below is the summary of hotline calls management:
A. Document and analyze the secured phone message.
B. Apply the audit process to verify the reported case with caution not to interrupt regular operations. Consult with the director of security and safety, if needed.

    C. Forward to the related responsible department head for further process. Summarize and notify related Associate Superintendent and Superintendent if it is a major complaint. Expect a notice of results/action taken by the responsible party.

    D. Depending upon the issue, further investigation might be performed by Internal Audit Office.

    E. Provide a periodic summary report to the BOT/Superintendent.

I appreciate the opportunity to briefly present our function including the hotline at the new employee orientation. I will continue to work with all divisions to allow me to present our internal auditing function.

VII. Audit Cycle and Reporting

Texas Education Code §11.170 governs that the internal auditor reports directly to the BOT. All audit reports with appropriate attachment(s) are issued:

    A. On a weekly basis through the Friday (Thursday during summer schedule) package is emailed to the Executive Assistant to Superintendent of Schools who forwards to each BOT member and the Superintendent.

    B. Carbon copy is issued to the head of the auditee and supervising associate superintendent and the three (3) Chief Officers of Academic, Financial & Operational and Human Capital Management.

    C. When the matter requires administration (by either campus administrator or dept. director) to work on the issues, the initial audit report might be issued to the administrator. This will be included in the overall internal audit project tracking that is reported to BOT and the Superintendent on a monthly basis.

During our audit, we apply a prudent, legal, and cost effective philosophy (audit PLC) to ensure that all audit cases are treated fairly. To be diligent in providing accurate and complete audit reports and to comply with the open record requirements (SB1854**), our audit reports will be issued in the timeline and structure detailed in the Attachment 5 "Audit Process and Communication".

** SB1854 – Government Code Section 1, subsection (a), section 552.116: school district internal audit's "audit working papers" that are of board approved audit plan are excepted from open record requests. Section 3: This change in law applies to audit working papers created before, on or after the passage date or September 1, 2007.

VIII. Office of Internal Audit

A properly structured and staffed office of the internal audit is essential for the success of this office. It is greatly appreciated the support provided by our HR in recruiting competent and qualified staff auditors. Internal audit office members adhere to the professional standards including ethics established by the AICPA – American Institute of CPAs and the IIA- the Institute of Internal Auditors.

    A. Staff Members

A list of our current staff is included in Attachment 6 "Internal Audit Staff Listing".

B. Staff Development

With this new team, I plan to build up District knowledge and enhance our audit skills with relevant professional training as following:
1. Schedule refresher service excellent training and regular staff meetings to enhance teamwork and understanding of district policy, procedures, and processes.
2. Provide and/or participate in audit skill and techniques training such as more advanced ACL (Audit Command Language software, a specialized data analysis tool) training. Provide budget to attend relevant TASBO certification courses and other audit and management training seminars.
3. Utilize available online resources to ensure that all members of this office are following Board policy CFC (Local). The Internal Audit Office processes will be aligned with the Institute of Internal Auditor's Standards for the Professional Practice of Internal Auditing and standards of the American Institute of Certified Public Accountants.

We thank all board members and the superintendent for your unconditional support by allowing us to establish and carry out our internal auditing function according to our policy and audit plan. I am especially grateful to staff members of all campuses and divisions participating and cooperating in our audit and review process. Please contact me at 915-434-0041 or email schyi@yisd.net should you have any questions.

IX. Attachments:
Attachment 1: Risk Definitions: risk category definitions and examples
Attachment 2: Definitions and examples of key risk level
Attachment 3: Identify and Assess Risks Summary
Attachment 4: Audit Project Listing with Allocated Project Hours
Attachment 5: Audit Process and Communication
Attachment 6: Internal Audit Staff Listing
Attachment 7: Abbreviations

Attachment 1: Risk Definitions, Risk Category Definitions and Examples

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The following definitions are used as a reference to help identify the correct Risk Category.		
Risk Category		**Risk Type/Description Examples**
Compliance Risk Category: These risks arise from failures to comply with various laws, mandates, regulations, and policies.		
Compliance	Federal Regulations	FERPA, HIPAA, 211 funding requirement, child nutrition guidelines, etc.
Compliance	State Regulations	Texas Education Code, Texas Administrative Code, TEA's Financial Accountability Resource Guide, Texas Procurement and Contract Management Guide
Compliance	Academic Compliance	Inability to adhere to academic requirement and regulations or instructional sound policies and practices in program/product design, engineering, and manufacturing.
Compliance	YISD local and Board Policies	Absence of or failure to comply with internal organizational processes, policies, or procedures.
Financial Risk Category: These risks arise from activities that affect business operations, financial reporting, and impacting the achievement of the organization's objectives.		
Financial	Accuracy	Payroll, financial reporting, payment to vendors
Financial	Budgeting	Inadequate budget processes or lack of alignment or agreement on funding.
Financial	Conflicts of Interest	Engaging in behavior that creates or promotes conflicts of interest, including those related to hiring, job promotions, capital and resource expenditures, information sharing, and accepting gifts and favors. This includes inappropriate lobbying and offering gifts or bribes to government officials.
Financial	Federal & State funding	Low enrollment, not filing report timely
Financial	Timely payment	Loss of discounts from vendors, interest imposed on delay of debt service payment,

Attachment 1: Risk Definitions, Risk Category Definitions and Examples   Page 2 of 2

Risk Category		Risk Type/Description Examples
Operational Risk Category: These risks arise from ongoing operations impacting the District's ability to manage bond projects and the utilization and improvement of facilities and learning environments.		
Operational	Asset Protection	Inability to appropriately protect tangible or intangible assets. This includes securing physical locations and protecting intellectual assets including bond related activities.
Operational	Business Interruption	Inability to operate due to disruptions (e.g. natural disasters, computer viruses, or other significant events) to information systems, utilities, workforce, suppliers, or other resources. This includes lack of resumption plans or capabilities.
Operational	Information Systems	Information technology systems (e.g. hardware, networks, or software) that do not effectively support user requirements.
Operational	Inventory Management	Inability of facilities or Administrators to manage inventory (equipment, parts, food, supplies) to desired targets.
Operational	Safety & Security	failure to provide a safe and secure environment for students and employees.
Operational	Unfair Competition	Fair bid, engaging in activities that violate antitrust or unfair competition laws (e.g. monopolization, collusion, price fixing). Includes bond related activities.
Strategic Risk Category: These risks arise from activities to determine and support the future direction of the District, impacting the achievement of the District's strategies.		
Strategic	Enrollment	Failure to meet student performance requirements leading to decreased enrollment.
Strategic	Metrics/Measurements	Unreliable, unrealistic, irrelevant, or non-existent performance metrics or measures. This includes conflicting or opposing metrics.
Strategic	Resource Allocation	Inability to efficiently allocate resources (e.g. time, assets, or people) or insufficient levels of these resources across learning communities.

Attachment 2: Definitions and Examples of Key Risk Level

Attachment 2: Definitions and Examples of Key Risk Level				Page 1 of 1
Definitions and Examples of Significance Key Risk Level:				
Level	**Compliance**	**Financial**	**Operational**	**Strategic**
	Legal, regulatory, contractual, UIL or other requirements	Resources, financial structure, ability to meet future financial needs, financial reporting	Continuity of activities, safety and security, IT operations, physical infrastructure, process efficiency, program effectiveness	Organizational reputation, constituent relationships, ability to generate funds, goal achievement
1 Minor	Minor incidental compliance violations	Insignificant financial impact	Negligible interruption to activities. Minor info tech event. No loss of infrastructure. Negligible affect on efficiency and effectiveness.	No discernable negative impact to reputation and/or goal achievement. Minor media coverage. Negative affect on constituent satisfaction or relationships.
2 Moderate	Repetitive compliance violations	Notable financial impact	Brief or limited interruption of activities. Notable info tech event. Minor loss of infrastructure. Moderate loss of process efficiency and/or program effectiveness.	Notable temporary negative impact to reputation and/or goal achievement. Some media coverage. Constituent dissastifaction or strain on relationships.
3 Major	Systemic compliance violations	Material financial impact	Major interruption of activities. Major info tech event. Localized loss of infrastructure. Moderate safety or security concerns.	Major negative impact to reputation and/or goal achievement. National media coverage. Constituent dissatisfaction and loss of relationships.
4 Severe	Significant, chronic, and/or pervasive noncompliance	Financial impact threatens solvency or ability to continue operations	Extensive interruption of activities. Significant info tech event. Significant loss of infrastructure. Significant safety or security concerns.	Significant negative impact to reputation and/or goal achievement. Persistent national/international media coverage. Significant loss of workforce and/or students.

Attachment 3: Identify and Assess Risks Summary

Attachment 3: Identify and Assess Risks Summary					**Page 1 of 2**

#	*Risk Summary*	*Vision 2025 Item Related to Risk*	*Affected Funds*	**Key Risk Ranking**	*Audit Project to Review Risk*
1	Deficiencies in IT application/security controls for the Student Information System may lead to inaccurate data or reporting affecting funding	F.I: Fiscal Resilience Action Plan	adopted budget	High	TIS - Student System
2	Errors to data or key components in the Munis updates may affect the accuracy of our financial records and related financial data reporting	F.I: Fiscal Resilience Action Plan	all funds	High	TIS - Munis System
3	Inability to retain existing or attract new students	A. Our Future Action Plans	199, 2xx,	High	Graduation & EOC/IGC; CTE
4	Inability to provide a safe and secure environment for students and employees	O.II. Facilities Master Plan Action Plan	199, 6xx	Medium	Maintenance Services
5	Insufficient business continuity planning to address pandemic causing loss of funding, non-compliance with new regulations, or long-term student/staffing decreases	Vision 2025 Action Plans	all funds	Medium	COVID-19
6	Funding loss due to inaccurate ADA coding and membership reconciliation	F.I: Fiscal Resilience Action Plan	199, 2xx,	Medium	ADA - all schools
7	Failure to provide services due to inaccurate special population coding	A.II: Dual Language Program Action Plan	199, 2xx,	Medium	PEIMS - all schools
8	Inability to adhere to Fed & State regulations e.g. HB5, Board policies and practices in District operation	A. XI: HB5 Endorsements & A. XII: Industry Certs	199, 2xx,	Medium	CTE
9	Risk of inaccurate and/or inappropriate payroll transactions	F.I: Fiscal Resilience Action Plan	199, 2xx,	Medium	Payroll process

Attachment 3: Identify and Assess Risks Summary   Page 2 of 2

#	*Risk Summary*	*Vision 2025 Item Related to Risk*	*Affected Funds*	*Key Risk Ranking*	*Audit Project to Review Risk*
10	Inaccurate or inappropriate procurement selection or vendor payments due to actual or perceived conflicts of interest; scope of work vs payment terms; timeliness of payment, etc.	F.I: Fiscal Resilience Action Plan	all funds	Medium	Prof services - Academics, Finance & Operations, HR
11	Inability to operate due to unfair competition, business interruption, etc.	F.I: Fiscal Resilience Action Plan	all funds	Medium	EDGAR self certification
12	Delayed completion of bond projects	O.III: Bond Program Action Plan	Bond amount	Medium	Bond
13	Inaccurate accounting or inappropriate use of campus and/or student activity funds	F.I: Fiscal Resilience Action Plan	461, 865	Medium	Cash Management - MS follow up; all ES
14	Inaccurate or inadequate knowledge of campus/department operations and management	Vision 2025 Action Plans	199, 2xx, 461, 865	Medium	Administrator exit audit
15	Exceeding budget on bond projects	O.III: Bond Program Action Plan	Bond amount	Medium	Bond
16	Loss of funding due to noncompliance with special population coding related to school meals and transportation	F.I: Fiscal Resilience Action Plan	240, 199	Medium	Special Population Funding - Meals & Buses
17	Inability to appropriately safeguard or record assets leading to inventory inaccuracies	F.I: Fiscal Resilience Action Plan	all funds	Medium	Year end inventory; Administrators exit audit

Attachment 4: Audit Project Listing with Allocated Project Hours

Attachment 4: Audit Project Listing with Allocated Project Hours		Page 1 of 1
Audit #	*Audit Name*	*Est Hours*
	Carry Forward Audit Projects:	
12, 15	Construction & Facilities: Bond Project Audits	330
	Prior Year Exit Audits	740
	Follow Up - Exit Audits	400
	Follow up - Cash Management MS/HS	120
	New Audit Projects	
1	Technology Information Systems - Student System	240
2	Technology Information Systems - Finance System	180
3	Graduation & EOC / IGC process	250
4	Maintenance Services	120
5	COVID-19 Impact - ADA, health fund, accounting process	240
6.1	ADA - HS & MS	350
6.2	ADA - ES	500
7.1	PEIMS - HS & MS	350
7.2	PEIMS - ES	500
8	Career and Technical Education	75
9	Payroll process	75
10.1	Professional Service - Academics	60
10.2	Professional Service - Finance & Operations	60
10.3	Professional Service - HR Management	60
11	Purchasing EDGAR Self Certification	60
13	Cash Management - ES	300
14	Change in administrator exit audits and special audit requests (addition as needed)	500
16.1	Child Nutrition Service/ Special population - Meals funding	75
16.2	Transportation - Funding	75
17	Assist Accounting Dept. in year end - warehouse inventories	48
18	Special investigation and fraud hotline	120
	Non audit hours (training, admin, etc.)	500
	Total audit project hours (excludes non-audit)	5,828.0
	Total available staff working hours	6,328.00

Attachment 5: Audit Process and Communication

Ysleta Independent School District

9600 Sims Drive • El Paso, Texas 79925 • 915-434-0040

THE DISTRICT

Internal Audit Office

DATE: 2/10/2020

TO: BOT, Superintendent of Schools

FROM: Shinping "Champagne" Chyi, CPA, CIA, Internal Auditor 祁沁萍

SUBJECT: Audit Process and Communication

Following is the summary of our audit process:

1. **Initial audit communication:** when an audit begins, the audit objectives with records request, if any, will be emailed to the auditee, the supervising associate superintendent and three chief officers.
2. **During the audit:** Internal Auditor and staff will work with auditee and seek assistance from their supervisor, if needed. Audit findings will be communicated as well.
3. **Audit report**: The audit report will be issued when the review is completed.
4. **Communication:** Once report is issued, the internal audit secretary will call the following secretaries to set up a meeting for me to go over the audit with:
   a. The campus principal and/or dept./ program director;
   b. The supervising associate superintendent; then,
   c. The superintendent, if needed.
5. **Corrective Action Plan (CAP):** should be submitted from principal/director to internal auditor and copy supervising associate superintendent within three (3) weeks from the report date. The CAP shall address each audit observation/finding with proof of items that have been corrected or actions that will prevent the reoccurrence of the same findings.
   CAP audit report will be issued within a week after the corrective action plan is reviewed. <u>The internal audit secretary will contact the secretary of the campus/department if CAP has not been received by the Wednesday of the due week.</u> I will contact supervising associate when the situation is serious and needs immediate attention.
6. **Follow up audit:** will be carried out within 6 months after CAP is issued.
7. **Audit report distribution (for item 3, 5, 6):** Reports are issued on Thursday of the week, if not earlier, to all board members and superintendent and cc to audited administrator, supervising associate superintendent and chief officers of academic, human capital management, finance and operations.

Following are descriptions of our audit report formats:

A. **Initial Audit report format:** includes the following sections:
   1. Table of contents
   2. Audit objective, procedures, summary of audit results, CAP due date with a template.
   3. Details of the audit process, findings and recommendations.
   4. Attachments including abbreviations.

B. **CAP audit report format** includes the following sections:
   1. Background information and dates the audit report was issued and the corrective action plan was received.
   2. The date for the scheduled follow up review in yyyy format.
   3. A matrix with summary of audit observations on the left side; corrective action on the right hand side with the following results –
      a. Addressed: if the exception(s) has been resolved and verified.
      b. Addressed or partially addressed pending verification: evidence of resolution is fully or partially provided however needs to be verified in follow up audit.
      c. Not addressed: if the corrective action plan did not mention or provide evidence of resolution.

C. **Follow up audit report format** includes the following sections:
   1. Audit objectives**;**
   2. Follow up audit summary (addressed and/or any exception noted from new samples reviewed):
      a. Addressed – no reoccurrence of similar transaction of prior finding or
      b. Partially Addressed – some area(s) still have exception(s), or
      c. Not Addressed – the CAP implementation showed no improvement.
   3. Sample size and area reviewed will be described in this section.
   4. Conclusion: if process changes have been implemented or not**;**
   5. Former CAP summary: recap of former CAP audit report**;**
   6. Closing the audit or not statement.

Cc: Dr. Brenda Chacon-Robles, Chief Academic Officer
       Lynly G. Leeper, Chief Financial and Operational Officer
       Bobbi Russel-Garcia, Chief Human Capital Management Officer

Attachment 6: Internal Audit Staff Listing

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Internal Audit Staff Members includes the following:

Shinping "Champagne" Chyi, **CPA, CIA, RTSBA, Internal Auditor**
- Joined and re-established the internal audit office in March 2002

Education
- B.C. in Accounting from Soochow University, Taipei, Taiwan, Republic of China (R.O.C.)
- M.S. Information Systems from Northeastern University, Boston, Massachusetts
- Master of Science from Northeastern University, Boston, Massachusetts
- Completed courses for a Ph. D. degree program and passed the doctoral qualifying examination in both Operations Research and Computer Information Systems in 1991

Experience - Industry
- Auditor, PricewaterhouseCoopers L.L.P. Computer Assurance Services, Boston, MA.
- Internal Auditor, El Paso Energy Corp., El Paso, TX
- Private business consulting, tax return services since 1997 (limited CPA practice)
- Program Financial Manager, Model Institutions for Excellence (MIE), UTEP
- Accounting Manager, Finance Department, E & A Technology Inc., El Paso, TX (US subsidiary of a Taiwanese company, manufacturing computer cases)
- Chief Financial Officer, Southwestern General Hospital, El Paso, TX

Experience - Teaching
- Teaching & Administrative Assistant, Soochow University, Taipei, Taiwan, R.O.C.
- Lecturer & Teaching Assistant, Northeastern University, Boston, MA
- Part-time Lecturer, UTEP, EPCC
- Principal and Teacher, Chinese for Kinder and up, "El Paso" Ai-Hwa Chinese Language School, El Paso TX (Courses are offered through UTEP Professional and Public Programs)

Amy Sanchez, Senior Staff Auditor
- Joined the department: August 2020
- BBA in Accounting, University of Notre Dame; MBA
- 7 years Audit Director for Texas Tech University Health Sciences Center El Paso and 4 years as Chief of Staff
- 3 years Assistant Audit Director for University of Texas at El Paso
- 2.5 years Staff Auditor at YISD
- 2.5 years External Auditor KPMG

Fernando Ramirez, Staff Auditor II
- Joined the department: October 2018
- BBA in Finance, UTEP
- About three years auditing experience with US Dept. of Agriculture, Dallas, TX

Rebecca Garcia, Staff Auditor I
- Joined the department: September 2020
- BBA in Accountancy, UTEP
- About 7 years of auditing experience with City of the El Paso, TX

Attachment 6: Internal Audit Staff Listing   Page 2 of 2

- About 2 years of accounting experience with Otero County Prison Facility, Chaparral, NM

Student Interns (Part Time Auditor): Marcela Castañeda
- Student of Accounting Dept., UTEP

Secretary: Flor "Cristal" Arguelles
- Joined the department: October 2019
- 15 years of Business Administrative Support in private sectors, with some Bookkeeping/ Accounting experience

Attachment 7: Abbreviations

This project's abbreviations are as follows:

Abbreviation	Full Name / Definition	page 1 of 2
ACL	Audit Command Language: a data analysis softare	
ADA	Average Daily Attendance: This number indicates the average number of students who attend a particular school district in a school year. This figure is used by Texas Education Agency (TEA) to calculate school funding.	
BOT	Board of Trustees	
CFC (Local)	Board Policy for Accounting-Audits: "The District shall support and maintain the internal auditing function to provide the Board and the Superintendent with independent analyses, appraisals, and recommendations …"	
CTE	Career and Technical Education	
EDGAR	Education Department General Administrative Regulations: the federal regulations that govern all federal grants awarded by the US Dept of Ed to local districts.	
EOC	End of Course assessments: STAAR EOC assessments measure students' academic performance in core high school courses. These became part of the graduation requirements beginning with freshman class of 2011-12.	
ES	Elementary School	
FERPA	Family Educational Rights and Privacy Act: federal law that affords parents the right to have access to their children's education records, the right to seek to have the records amended, and the right to have some control over the disclosure of personally identifiable information from the education records. When a student turns 18 years old, or enters a postsecondary institution at any age, the rights under FERPA transfer from the parents to the student ("eligible student"). The FERPA statute is found at 20 U.S.C. § 1232g and the FERPA regulations are found at 34 CFR Part 99.	
83(R) HB 5	House Bill 5 is a law passed during the Texas 83rd Legislative session that changed graduation requirements for students entering 9th grade (current 8th grade students) during 2014-15 school year.	
HIPAA	Health Insurance Portability and Accountability Act: A set of national standards for the protection of certain health information. The U.S. Department of Health and Human Services ("HHS") issued the Privacy Rule to implement the requirement of the Health Insurance Portability and Accountability Act of 1996 ("HIPAA").	
HS	High School	

Abbreviation	Full Name / Definition page 2 of 2
IGC	Individual Graduation Committee - purpose of the IGC is to determine whehter a student who has taken but failed to achiefe the end of course (EOC) assessment graduation requirements may qualify to graduate.
IT	Information Technology
MS	Middle School
Munis	District's financial system
PEIMS	Public Education Information Management System: It encompasses all data requested and received by TEA about public education, including student demographic and academic performance, personnel, financial, and organizational information.
PLC	Professional Learning Community
TAC	Texas Administrative Code: compilation of state agency rules in Texas.
TEA	Texas Education Agency
TIS	Technology Information System department