



**EL PASO  
INDEPENDENT  
SCHOOL DISTRICT**

**AUDIT COMMITTEE, EL PASO INDEPENDENT SCHOOL DISTRICT  
AUDIT COMMITTEE  
JANUARY 29, 2026  
5:00 PM  
EPISD Administration Building (1014 North Stanton Street, El Paso, Texas)**

**Videoconference Notice:**

A quorum of the Audit Committee will be physically present at the EPISD Administration Building (1014 North Stanton Street, El Paso, Texas), and it is the intent to have a quorum of the Board present at that location. Pursuant to Texas Government Code 551.127, if a quorum of the Board is physically present at the designated location, other Trustees may attend and participate in this meeting via videoconference.

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**Announcement of Meeting/Agenda  
As Directed under the Provisions of the  
Texas Open Meetings Act,  
Texas Government Code, Chapter 551**

If, during the course of the meeting covered by this Notice, the Audit Committee should determine that a closed or executive meeting or session of the Audit Committee is required, then such closed or executive meeting or session as authorized by the Texas Open Meetings Act, Texas Government Code Section 551.001 et seq., or Texas Government Code 418.183 (f), will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed or executive meeting or session concerning any and all purposes permitted by the Act. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

**Subject of Meeting**

1. **Call to Order**
2. **Reports**
  - A. [Presentation and Discussion of Audit Plan Development Process](#)
  - B. [Presentation and Discussion of Internal Audit Activity Report for Quarter 2](#)
3. **Adjournment**

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**Superintendent**

*The district condemns and prohibits discrimination, including harassment, against any employee on the basis of race, color, age, sex, religion, national origin, marital status, citizenship, military status, disability, genetic information, gender stereotyping and perceived sexuality, perceived or actual sexual orientation, gender identity or gender expression, or any other basis prohibited by law. Inquiries concerning the application of Title VI, VII, and IX, and Section 504 may be referred to the District Compliance Officer, Rosa Ramos, at (915) 230-2031; 504 inquiries regarding students may be referred to Kelly Ball at (915) 230-2856.*



***Audit Committee  
Executive Summary of Board Agenda Item***

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**TITLE:**

*Presentation and Discussion of Audit Plan Development Process*

**JUSTIFICATION STATEMENT:**

**PURPOSE OF AGENDA ITEM:** Informational/Report

**TO BE HELD IN:** Open Session

**TEXAS GOVERNMENT CODES:**

**AUTHORITY FOR ACTION:**

**STAFF RESPONSIBLE:** Mayra G. Martinez, Chief Internal Auditor

**DISTRICT IMPROVEMENT PLAN OBJECTIVE, GOAL, OR NEED ADDRESSED:**

Strategic Lever IV: Culture of Accountability - El Paso ISD cultivates a culture of transparency, care, and service.

**SUMMARY:**

The Global Internal Audit Standards and Board Policy CFC (Local) require the Chief Internal Auditor develop an annual risk-based Audit Plan to determine the priorities of the Internal Audit Department. Board Policy CFC (Local) requires the Audit Plan be submitted to the EPISD's Board of Trustees for approval in April. The purpose of this presentation is to provide an overview and seek input on the Audit Plan development process.

**ADMINISTRATIVE RECOMMENDATION/MOTION:**

**FUNDING SOURCE: ACCOUNT NO.:**

**FISCAL IMPACT AND COST:**

**IMPACT ON OTHER FUCTIONS/OPERATIONS:**

**CONSEQUENCES OF NON-APPROVAL:**

**IMPLEMENTATION TIMELINE:**

**COMMENTS RECEIVED, IF ANY:**

**ATTACHMENTS:**

[Item 1 Audit Plan Development 2026.pdf](#)

BOARD AUDIT COMMITTEE | JANUARY 29, 2026



**EL PASO ISD**  
it starts **with us**

# Audit Plan Development

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**MAYRA G. MARTINEZ, CIA, CFE, CGAP, RTSBA**  
Chief Internal Auditor, El Paso Independent School District

# What is an Audit Plan?

The Audit Plan is our roadmap as it defines the assurance (audits) and advisory work Internal Audit will perform during the year. It focuses limited audit resources on the areas of greatest risk and significance to the District, while supporting effective governance, accountability, and stewardship of public resources.

The Audit Plan is developed using a systematic, risk-based process designed to:

- Support the District's strategic priorities and overall success
- Align with EPISD leadership, management, and Board expectations
- Prioritize Internal Audit resources where they add the most value



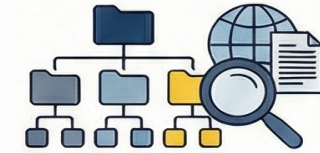
# Audit Plan Methodology – Part 1

## Risk Assessment

1. Understand EPISD's Goals and Strategic Priorities



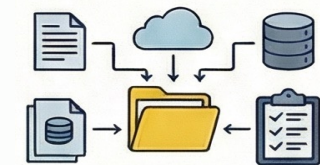
2. Identify EPISD Structure and Audit Universe



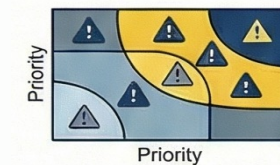
3. Review and Update (if necessary) Risk Factors



4. Gather Relevant Information



5. Assess and Prioritize Risks



# 1. Understand EPISD's Priorities

## Mission

In partnership with our families and community, we will uphold the highest standards to provide inclusive and fair learning experiences that support the whole child.

## Vision

INSPIRE and EMPOWER learners to THRIVE.

## Strategic Plan Levers

**I Whole Child Development**  
El Paso ISD schools foster learning environments for the whole child to thrive.

**II Academic Excellence**  
El Paso ISD empowers all learners to excel in current and future pursuits.

**III Destination District**  
El Paso ISD solidifies its position as El Paso's destination district.

**IV Culture of Accountability**  
El Paso ISD cultivates a culture of transparency, care, and service.

**V Equity by Design**  
El Paso ISD champions a targeted approach to universal access and system equity.

## Core Beliefs & Values



### Whole Child

We champion a well-rounded educational experience to ensure all students are healthy, safe, valued, engaged, and academically challenged.



### Opportunity

We honor and cultivate the unique needs and interests of all learners through relationships and personalization.



### Excellence

We embrace a culture of creativity, exploration, and innovation to sustain our growth and improvement.



### Equity

We commit to removing barriers to ensure our schools and programs are inclusive and equitable.



### Community

We build community through authentic engagement, collaboration, and honoring diversity of thought.



### Accountability

We foster high expectations, continuous growth, and high achievement.



# 2. Audit Universe (Auditable Units)

## Category A: Organizational Units (Departments)

## Category B: Enterprise & Mission-Critical Processes

### Academics & School Leadership

- 1. Advanced Academics
- 2. Career & Technical Education
- 3. Connecting Languages
- 4. Counseling & Advising
- 5. Early Childhood Learning
- 6. Health Services
- 7. Special Education
- 8. Teaching & Learning
- 9. Whole Learner Support & Intervention

### Student Services

- 10. Athletics
- 11. Fine Arts
- 12. Student & Parent Services

### Organizational Transformation & Innovation

- 13. Family & Community Engagement
- 14. Federal & State Programs
- 15. Fund Development & Education Foundation
- 16. Strategic Planning, Analytics, & Accountability

### Business Services

- 17. Budget & External Financial Management
- 18. Financial Services
- 19. Food & Nutrition Services
- 20. Information Security & Technology
- 21. Procurement & School Resources
- 22. Risk Management
- 23. Treasury Services

### Human Capital Management

- 24. Employee Benefits
- 25. Employee Relations
- 26. Leadership & Talent Development
- 27. Talent Acquisition & Personnel Administration

### Operations

- 28. Custodial Operations
- 29. Facilities & Construction
- 30. Maintenance, Buildings & Grounds
- 31. Print Shop Operations
- 32. Transportation Services

### Safety & Support Services

- 33. Police Services

### Student Outcomes & Compliance

- 34. Attendance & ADA Reporting
- 35. Discipline & Behavior Management
- 36. Enrollment & Withdrawal Processes
- 37. Graduation Requirements & Credit Accrual
- 38. Leaver Data Classification & Reporting
- 39. Retention & Truancy Prevention

### Safety, Security, & Well-Being

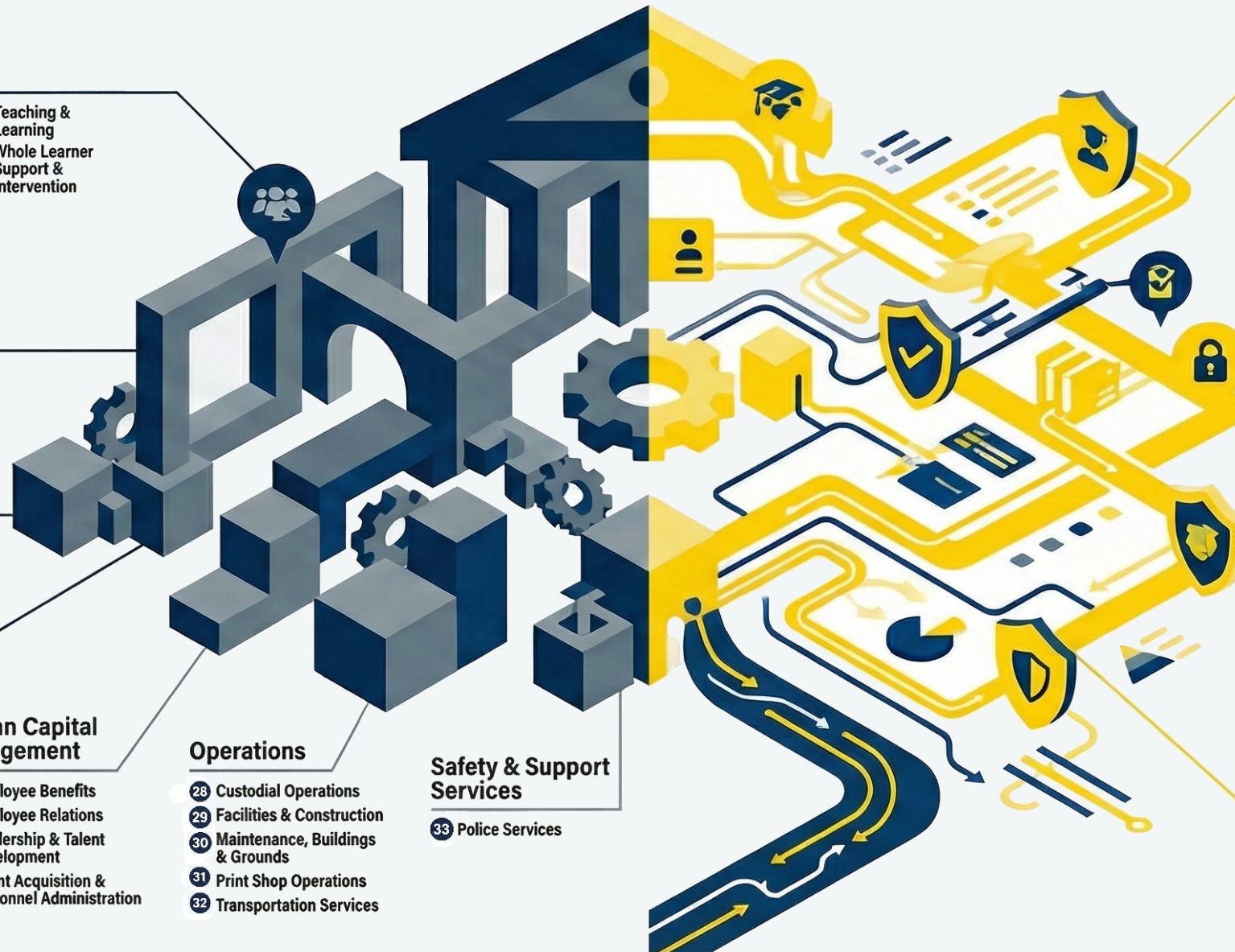
- 40. Emergency Management
- 41. Life Safety Systems & Building Safety
- 42. School Security and Access Controls

### Data, Technology, & Information Integrity

- 43. Cybersecurity & Information Security
- 44. Data Governance & Data Quality Management
- 45. Public Education Information Management System (PEIMS)
- 46. System Implementations & Technology Changes
- 47. User Access & Privileged Account Management

### Financial Stewardship & Fiduciary Risk

- 48. Asset Management & Inventory Controls
- 49. Contract Management
- 50. Third-Party / Vendor Risk Management



# 3. Risk Factors

Internal Audit uses defined risk factors to identify and assess risks in a structured, consistent, and objective manner across the District.



# 4. Gather Information & 5. Assess / Prioritize

- We gather information relevant to the risk factors through management questionnaires and meetings with senior leadership.
- We use the information gathered to measure the risk for each auditable unit. We use a three-point risk factor scale (for each risk factor). For example:

Audit Universe		Likelihood Risk Factors						Impact Risk Factors				Risk Rank (Likelihood/Impact)
		Governance & Control	Change Velocity	Operational Complexity	Technology & Cyber Practices	Assurance History	Risk Score	Mission & Strategic Impact	Financial Exposure	Legal, Regulatory & Reputational Exposure	Risk Score	
01	Auditable Unit	2	3	3	2	2	12	3	3	3	9	Medium/High
02	Auditable Unit	2	2	2	2	2	10	2	2	2	6	Medium/Medium
03	Auditable Unit	1	2	1	2	2	8	1	2	1	4	Medium/Low



# Audit Plan Methodology – Part 2

## Plan Development & Approval

**6. Determine Resources**



**7. Propose and Solicit Feedback (February – March)**



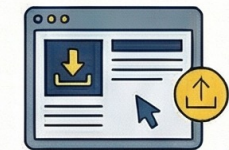
**8. Prepare Proposed Audit Plan (March)**



**9. Communicate Proposed Audit Plan for Approval (April)**



**10. Finalize Audit Plan & Post Online**





MEETING DATE: JANUARY 29, 2026  
REPORTS

***Audit Committee  
Executive Summary of Board Agenda Item***

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**TITLE:**

*Presentation and Discussion of Internal Audit Activity Report for Quarter 2*

**JUSTIFICATION STATEMENT:**

**PURPOSE OF AGENDA ITEM:** Informational/Report

**TO BE HELD IN:** Open Session

**TEXAS GOVERNMENT CODES:**

**AUTHORITY FOR ACTION:** Legal/Local Policy

**STAFF RESPONSIBLE:** Mayra G. Martinez, Chief Internal Auditor

**DISTRICT IMPROVEMENT PLAN OBJECTIVE, GOAL, OR NEED ADDRESSED:**

Strategic Lever IV: Culture of Accountability - El Paso ISD cultivates a culture of transparency, care, and service.

**SUMMARY:**

The Internal Audit Charter (Board Policy CFC Exhibit) states that the Chief Internal Auditor has the responsibility to:

Provide quarterly reports to the Board on Internal Audit's plan and performance relative to its plan. Follow up on engagement findings and corrective actions, and report to the Board and senior management any corrective actions not effectively implemented or delayed. Based on these requirements, this activity report includes the following:

- Status of the Audit Plan
- Status of Corrective Action Plans

The purpose of the Internal Audit quarterly activity report is to provide accountability by demonstrating Internal Audit's evaluation of and contributions to strengthening EPISD's governance, risk management, and control processes, consistent with the Board's mandate.

**ADMINISTRATIVE RECOMMENDATION/MOTION:**

**FUNDING SOURCE: ACCOUNT NO.:**

**FISCAL IMPACT AND COST:**

**IMPACT ON OTHER FUCTIONS/OPERATIONS:**

**CONSEQUENCES OF NON-APPROVAL:**

**IMPLEMENTATION TIMELINE:**

**COMMENTS RECEIVED, IF ANY:**

**ATTACHMENTS:**

[Item 2 IA Activity Report January 2026.pdf](#)

BOARD AUDIT COMMITTEE MEETING | JANUARY 29, 2026



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# Internal Audit Activity Report

Fiscal Year 2025-2026 through January 15, 2026

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**MAYRA G. MARTINEZ, CIA, CFE, CGAP, RTSBA**  
Chief Internal Auditor, El Paso Independent School District

# 2025-2026 Audit Plan

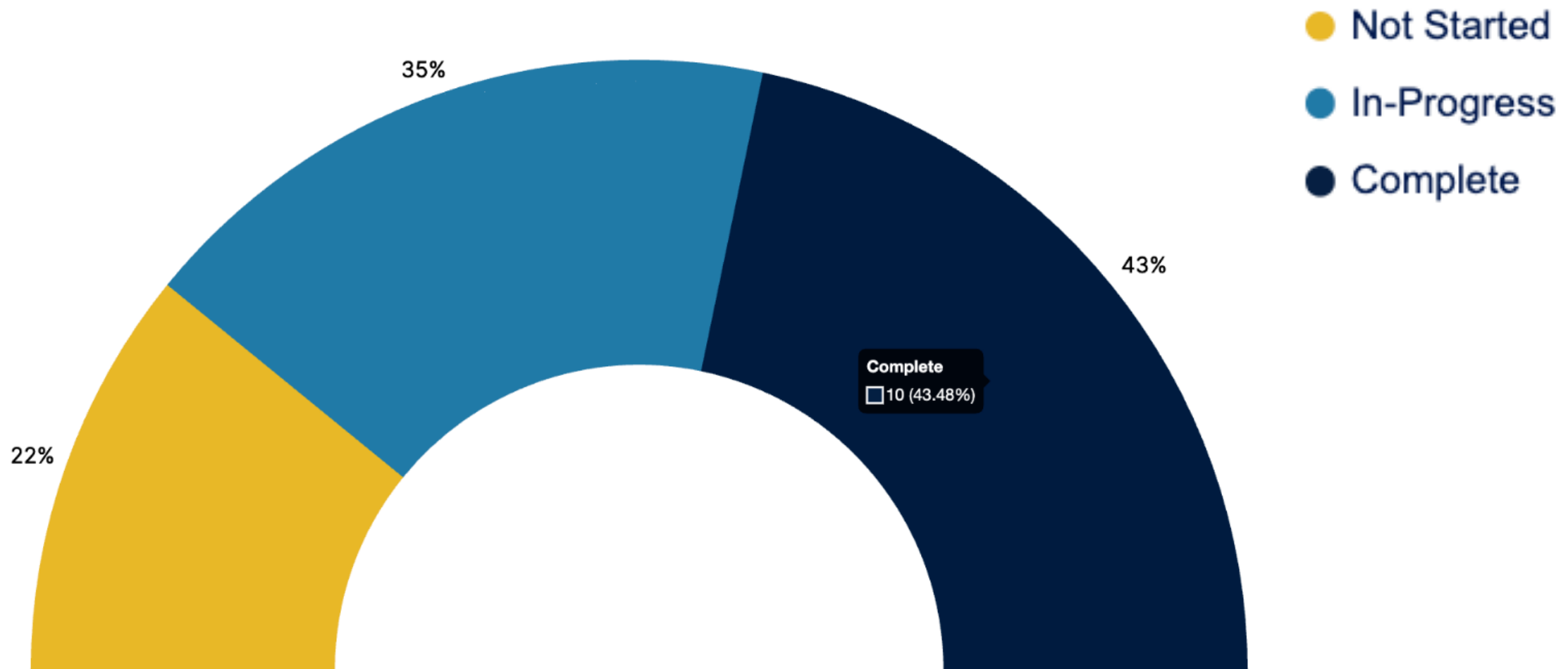
The 2025-2026 Audit Plan covers the period from July 1, 2025, to June 30, 2026. The Board approved the Audit Plan with 15 engagements on April 15, 2025. Since approval, adjustments have been made to the Audit Plan (from the budgeted contingency hours). This Activity Report reflects the reporting period from July 1, 2025, to January 15, 2026.

<b>15</b>		<b>1</b>		<b>9</b>		<b>23</b>
<b>Planned Engagements</b>	<b>-</b>	<b>Engagement Removed</b>	<b>+</b>	<b>Added/Rolled Forward</b>	<b>=</b>	<b>Total Engagements</b>



We also budgeted hours in the Audit Plan for administrative duties, professional development, employee leave, managing the Fraud, Waste, and Abuse Hotline, and contingency hours for unplanned activities/engagements.



# Audit Plan Completion





# Status of Engagements

	Engagement Code	Engagement Name	Engagement Type
 <b>Complete</b>	25.08.C	IT Data Classification Advisory	Advisory
	25.00-04.C	Leaver/Dropouts Data Integrity Advisory Engagement	Advisory
	25.00-10.F1	Dyslexia CAP Follow-up Review *	CAP Follow-up Review
	24.07.F1	Special Education Discipline Audit CAP Follow-up Review	CAP Follow-up Review
	26.00-01.N	Review of Missing Activity Funds at an Elementary School	Review
	26.00-02.N	Review of Evaluations Completion	Review
	26.00-03.N	Review of Temporary Professional Pay and Work Arrangements	Review
	26.00-06.C	Verification of Elevated Access Removal for IT Personnel (Advisory Engagement)	Advisory
	26.FH-02.N	Review of CTE Equipment/Inventory Concerns	Review
	26.00-00.N	Public Information Requests (5 responsive requests completed year-to-date)	Other
 <b>Reporting</b>	25.04.A	Activity Funds Audit	Audit
	26.03.A	Average Daily Attendance Audit	Audit
	25.00-08.N	Review of Concerns Related to Technology Projects (Servers and IFPs)	Review

\* Will need to perform a second follow-up review in late Spring



# Status of Engagements

Engagement Code	Engagement Name	Engagement Type
	26.07.A Special Education Audit	Audit
	26.04.A Inventory/Surplus Audit	Audit
	24.04.F Maintenance Audit CAP Follow-up Review	CAP Follow-up Review
	25.03.F Leavers Audit CAP Follow-up Review	CAP Follow-up Review
	26.00-05.N Review of Alleged Recruiting at a High School	Review
	26.01.A Attendance Audit	Audit
	26.08.A Risk Management Audit	Audit
	26.02.A Truancy Audit **	Audit
	26.05.A DDR Student Tracking Advisory **	Advisory
	26.06.A IST Incident Response Plan Advisory **	Advisory

\*\* Will be recommending changes to these engagements in the Audit Plan



# Corrective Action Plans (CAPs)

District management and leadership are responsible for developing and implementing CAPs to address Internal Audit findings and recommendations.

## Internal Audit:

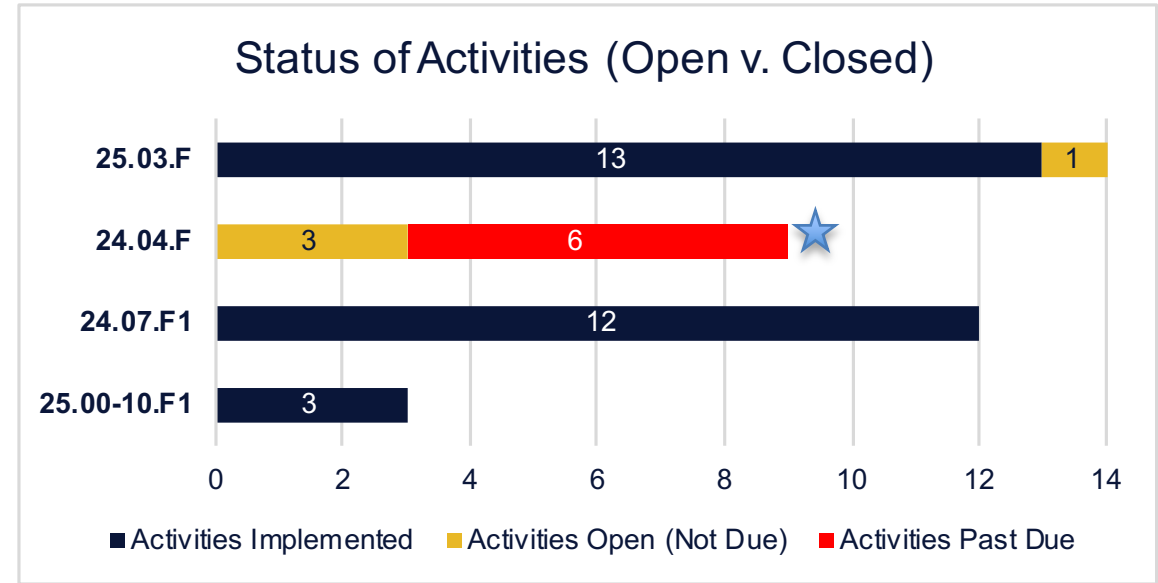
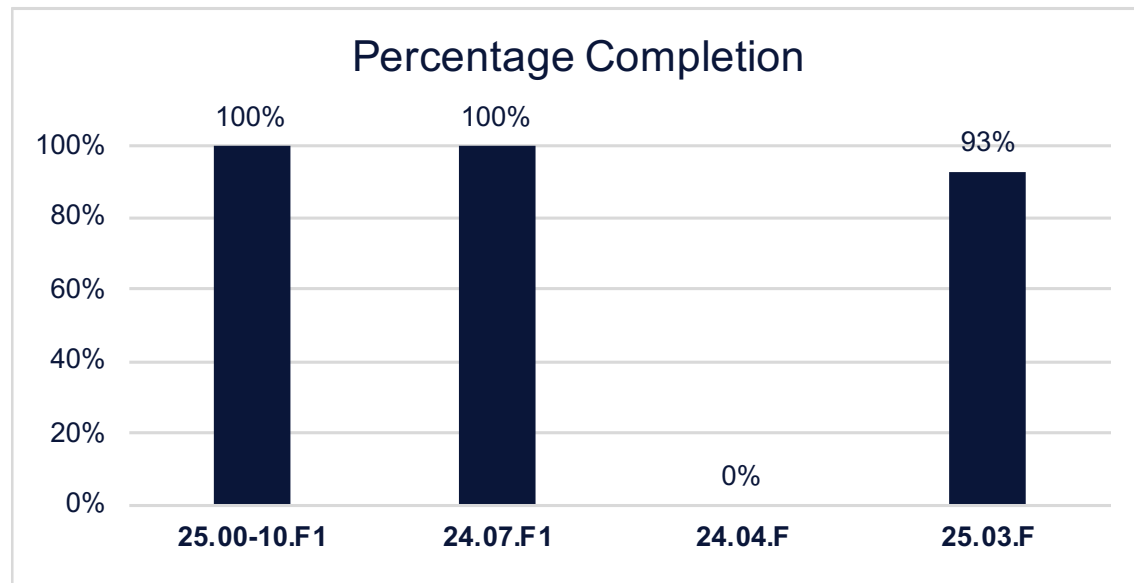
- Conducts follow-up reviews to monitor the implementation of CAPs.
- Provides the Board with quarterly reports on the status of CAPs.
- Issues periodic CAP Follow-up reports to document and report the results of our reviews.

CAP follow-up reviews are not merely administrative; they are an integral part of risk management and accountability. They provide the Board with confidence that the District is taking proactive, measurable steps to correct deficiencies, strengthen internal controls, and safeguard public resources.



# Status of CAPs

CAP Code	CAP Name	Status of CAP
25.00-10.F1	Dyslexia CAP Follow-up Review	Closed
24.07.F1	Special Education Discipline Audit CAP Follow-up Review	Closed
24.04.F	Maintenance Audit CAP Follow-up Review	Open
25.03.F	Leavers Audit CAP Follow-up Review	Open





# Internal Audit

**Assurance | Insight | Objectivity**

1014 N. Stanton | El Paso, TX 79902

Phone: 915-230-2743 | Email: [audit@episd.org](mailto:audit@episd.org)

**Fraud, Waste, and Abuse Hotline:**

<https://www.reportlineweb.com/EPISD> or (800) 620-8591

