MINUTES OF MEETING OF BOARD OF TRUSTEES AUDIT COMMITTEE
EL PASO INDEPENDENT SCHOOL DISTRICT
EPISD ADMINISTRATION BUILDING
1014 NORTH STANTON STREET
AUGUST 9, 2023, 4:00 P.M.

PRESENT: Dr. Josh Acevedo, Trustee and Committee Chair
Ms. Isabel Hernandez, Board Secretary
Mr. Alex Cuellar, Trustee
Ms. Leah Hanany, Trustee arrived at 4:31PM
Ms. Diana Sayavedra, Superintendent

OTHERS: Ms. Mayra Martinez, Chief Internal Auditor
Ms. Cezy Collins, General Counsel
Ms. Myrna Rodriguez, Audit Supervisor
Ms. Areli Carrillo, Audit Manager

The meeting was called to order at 4:00 P.M. by Audit Committee Chair Dr. Acevedo.

1. Presentation and Discussion of the Internal Audit 2022-2023 Annual Report

Mayra Martinez, Chief Internal Auditor, introduced the annual report and informed the committee that the report is a look back at fiscal year 2022-2023. The presentation is a summary of the annual report document provided to the Board as an item in the regular August 2023 Board meeting agenda. The annual report is intended to demonstrate Internal Audit's efforts to evaluate and contribute to improving the EPISD's processes related to governance, risk management, and control. The report also includes disclosures and confirmations required or recommended by the Institute of Internal Auditors' (IIA) Standards. Ultimately, the purpose of the quarterly and annual reports is for accountability purposes, to demonstrate that Internal Audit is meeting the Board's mandate.

Ms. Martinez reminded Trustees about the mission of Internal Audit. Ms. Martinez covered the importance of Internal Audit's organizational independence and provided examples that demonstrate functional reporting. Internal Audit has restrictions and controls in place to ensure auditors maintain objectivity. Ms. Martinez reported that there were no impairments to objectivity during the 2022-2023 fiscal year. Ms. Martinez provided a summary of Internal Audit staff proficiency.

Ms. Martinez presented the Audit Plan completion. The 2022-2023 Audit Plan covered the period of July 1, 2022, to June 30, 2023. The Audit Plan included 21 projects. Internal Audit completed, through the reporting phase, 90% (19 of 21) of the project in the Audit Plan. Twelve of the 19 projects (63%) completed directly support three of the Strategic Levers in the EPISD's 2022-2025 Strategic Blueprint adopted in December 2022. Internal Audit visited 47 schools during the performance of projects. Ten Corrective Action Plans (CAPs) with 129 activities were open/monitored during the fiscal year. Seven CAPs were closed, and 83% (107 of 129) of these activities were implemented.

Ms. Martinez presented the final section on the Fraud, Waste, and Abuse Hotline reports for July 1, 2022, through June 30, 2023. Ms. Martinez stated she worked with the Community Engagement Department to update the website.

Meeting Adjourned: The meeting was adjourned at 4:48 P.M.

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President

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Secretary

Date Approved: _____

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