



Internal Audit Plan
Fiscal Year 2024-2025

Audit Plan Purpose

The Audit Plan establishes the framework for the activity of the Internal Audit Department. It is designed to ensure Internal Audit (IA) examines areas with the greatest exposure to risks that could affect SAISD's ability to accomplish its strategic priorities, goals, and objectives. In developing the Audit Plan, the Chief Internal Auditor obtained input from District leadership and the Board of Trustees.

The 2024-2025 Audit Plan:

- Supports SAISD in achieving the Board's Goals and Guardrails approved on October 11, 2022,
- Is prepared using a risk-based approach, and
- Is designed to be flexible and to account for unexpected issues and changes in SAISD's risks, operations, programs, systems, and controls.

The 2024-2025 Audit Plan covers the period of July 1, 2024, to June 30, 2025.

Overview of Audit Plan Process

To develop the Audit Plan, a systematic process is used that helps us:

- Supports SAISD's success,
- Meet the Board's mandate for Internal Audit,
- Generate buy-in from SAISD management/leadership, and
- Make the best use of Internal Audit resources.

The process is summarized in Exhibit 1 below.

Exhibit 1: Audit Plan Steps



District Risk Assessment

Risks are potential threats that will prevent the organization from meeting its goals and objectives. Internal Audit conducts an annual risk assessment to identify risks across all areas of the District. The process is established by first determining the audit universe and then establishing associated risks (see Appendix A for a complete listing of the audit universe). The audit universe and associated risks were developed through the following:

- Identifying and reviewing the District's organizational chart, Always Learning plan, Board meetings, budget, and other District documents.
- Surveying School Board Members, Superintendent, Chiefs and selected management on organizational risks facing the District.
- Conducting meetings with the Board of Trustees, Audit Committee and Executive Team
- Researching emerging risks/trends from other school districts, news headlines, etc.
- Scoring risks based on standard scoring factors of likelihood and impact.

Twenty auditable units were identified as listed below.

Audit Universe











Order is not intended to reflect a rank.

Internal Audit uses a "risk factor" approach for assessing risks. These factors are not risks but rather attributes that are indicators of risk impact and likelihood. The risk factors are reviewed annually to ensure they are applicable across all auditable units and effective in assessing the operating, financial and compliance risks of SAISD.

Exhibit 2 includes the risk factors used for the 2024 risk assessment.

Exhibit 2: Likelihood and Impact Risk Factors

Likelihood	 Internal Control System	Impact	 Financial Impact
	 Changes in the Unit		 Criticality of Unit
	 Monitoring & Complexity		 Regulatory Compliance
	 Audit History		 Public Sensitivity

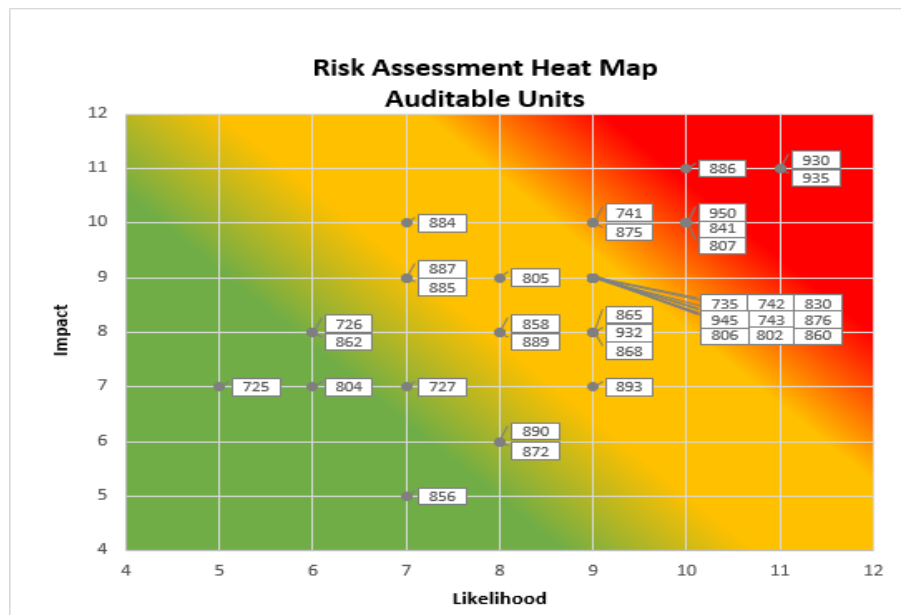
To determine the risk scores, we gather information relevant to the risk factors through surveys, questionnaires and meetings with District leadership, the Board, and staff. The information gathered is then used to measure the risk for each unit. A three-point risk factor scale is used for each factor with 1 being the lowest level of risks and 3 the highest.

Once all the auditable units are scored, they are ranked based on their likelihood and impact ratings. The likelihood and impact ratings are categorized based on the following scores.

Low	4 - 6.9	Medium	7.0 - 9.9	High	10 - 12
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The heat map on Exhibit 3 illustrates the risk rating by auditable units.

Exhibit 3: Risk Assessment Heat Map – Auditable Units



725 Governmental & Community Relations	830 Bilingual/ESL/Migrant Program	885 Transportation
726 Communications	841 Human Capital Management	886 Disability Services
727 Family & Community Engagement	856 Organizational Learning & Support Services	887 Child Nutrition Services
735 Employee Benefits, Risk Management & Safety	858 Fine Arts	889 Athletics
741 Planning & Budget	860 Student & Academic Support Services	890 Student Health Services
742 Financial Services	862 District Grants	893 Medicaid Program
743 Procurement Services	865 College, Career & Military Readiness	930 Facilities Services
802 School Leadership	868 Early Childhood/Headstart	932 Custodial & Grounds Services
804 Office of Continuous Improvement	872 Learning and Compliance Support Services	935 Construction & Development Services
805 Social, Emotional And Academic Development (SEAD)	875 Curriculum, Instruction & Assessment	945 Data Operations & Services
806 Office of Innovation	876 Educational Technology and Extended Learning	950 Information Technology
807 Access & Enrollment	884 Police Department	

Internal Audit Plan

The San Antonio ISD FY 2024 - 2025 Audit Plan summarizes the internal audit activities that will be performed during the year with the audit resources available. The plan is prepared using a risk-based approach to align engagements performed with areas containing the greatest risks. Areas rated high in likelihood and impact that cannot be addressed in the current fiscal year will be planned for audits in future years.

The Audit Plan includes 11 engagements, 10 assurance and 1 outsourced, that supports SAISD's Strategic Priorities:

- Board's Goals & Guardrails
- Always Learning Plan
- Rightsizing Initiative.

Audit Plan Engagements and Activities

FY 2024-2025 Audit Plan

Type	Description	Hours	% of Total
Assurance	HCM – Hiring & Retention	700	11%
	Safety & Security - Campus Access Controls	800	12%
	Student Discipline	425	7%
	Bond 2020 Projects Audit	1336	21%
	Business Continuity/Disaster Recovery Policies & Procedures	425	7%
	Artificial Intelligence – Policies & Procedures	250	4%
	Campus Based Audits	850	13%
	Transportation - Bus Routes & Schedules	425	6%
	Follow up on Outstanding Issues	240	4%
	Cash Counts & Warehouse Inventories	150	2%
Outsource	IT Risk Assessment Audit	80	1%
Advisory	Reserve for Advisory & Changes to Audit Plan	400	6%
Department Operations	Hotline Management & Reviews	150	2%
	Risk Assessment	185	3%
	Quality Review	80	1%
Totals		6496	100%

Audit Plan Approval

In accordance with Board Policy CFC(Local), the Audit Plan is submitted annually to the SAISD's Board of Trustees for approval. The Chief Internal Auditor reviews and adjusts the plan throughout the fiscal year, as necessary, in response to changes in the District's business, risks, operations, programs, systems, and controls. Significant changes required of the plan are presented to the Board for approval. The Chief Internal Auditor at a minimum will provide quarterly reports to the Board on the Audit Plan and performance relative to the plan.

Submitted by:

Lourdes Martinez
Lourdes G. Martinez, Chief Internal Auditor
San Antonio Independent School District

6/24/2024
Date

Approved by the Board of Trustees on 6/24/2024 :

Christina Martinez
Christina Martinez, President Board of Trustees

6/24/2024
Date

Appendix A Audit Universe

FY 2024-2025 Taxonomies, including Sub-taxonomies

1. Governance

2. Financial Services & Business Operations

- Financial Accounting
- Accounts Payable
- Campus Based Controls
- Asset Management
- Cash & Treasury Management
- Funds Management & Special Revenue

3. Procurement

4. Payroll & Time & Attendance

5. Planning & Budget

6. Medicaid Program

7. Information Technology

- Cybersecurity
- Acquisitions
- Project Management
- IT Services Delivery, & Help Desk
- IT Infrastructure & Life Safety
- Systems & Operation Services

8. Child Nutrition Services

9. Construction & Development Services

- Bond Funded Projects
- District Funded Projects
- Capital Improvements

10. Facilities Services

- Facility Maintenance
- HVAC
- MEP and an Energy & Sustainability Program
- Custodial

11. Custodial & Ground Services

12. Transportation

13. Academics & Family & Community Engagement

- Family & Community Engagement
- Access & Enrollment
- Disability Services
- Early Childhood/Headstart
- Fine Arts
- Athletics
- Learning and Compliance Support Services
- Social, Emotional and Academic Development (SEAD)
- Bilingual/ESL/Migrant Program
- Organizational Learning & Support Services

Educational Technology and Extended Learning
Student & Academic Support Services
Curriculum, Instruction & Assessment
College, Career & Military Readiness
Student Health Services

14. School Leadership

School Leadership Teams 1-7 (Campus & District Levels)

15. Office of Innovations

In District Charter Schools
1882 Partnerships
School Performance Framework

16. District Grants

17. Data Operation & Services

School Planning & Evaluation
Accountability & Compliance
Institutional & Community Based Research
Data Research Management
PEIMS
District-wide Testing

18. Human Capital Management

Compensation, Recruiting & Staffing
Employee Services & Relations
HCM Systems & Strategy
Substitutes and Part-time Employees & Applicants
Employee Benefits, Risk Management & Safety
Office of Continuous Improvement

19. Police Department

20. Communications

Marketing/Public Relation
Publications
Social Media & Translator Services
Printing Services

21. Governmental & Community Relations