

# Internal Audit Risk Assessment Report

Prepared for:  
Austin Independent School  
District

March 2022

Submitted By:

Gibson Consulting Group, Inc.  
1801 South Mopac Expressway, Suite 270  
Austin, Texas 78746  
+512.328.0884  
[www.gibsonconsult.com](http://www.gibsonconsult.com)

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# Chapter 1 – Executive Summary

The Austin Independent School District (Austin ISD, AISD, the District) engaged Gibson Consulting Group, Inc. (Gibson) in November 2021 to conduct a risk assessment to help guide future internal audit efforts. Gibson has provided internal audit services to Texas school systems as the sole affinity partner of the Texas Association of School Boards since 2012, with the overriding objective of continuous improvement.

The Institute of Internal Auditors (IIA) defines internal audit as an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. Internal audit helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. IIA standards also require that internal audit plans must be based on a documented risk assessment.<sup>1</sup>

The primary purpose of a risk assessment is to drive the sequencing of specific internal audit projects, and related follow-up audits, based on their relative risk to the organization. These projects are scheduled through an audit plan over a period of multiple years, depending primarily on the desired annual investment and the internal capacity of the organization to support the internal audit process. Each year, the risk assessment and audit plan should be updated based on events, changing priorities, and other factors. Figure 1 depicts the internal audit life cycle and the relationship of the risk assessment to the audit plan and audit projects.

**Figure 1. Internal Audit Life Cycle**



Source: Gibson Consulting Group, Inc.

<sup>1</sup> Institute of Internal Auditors website: <https://na.theiia.org/standards-guidance/mandatory-guidance/Pages/Definition-of-Internal-Auditing.aspx>.

Gibson established a list of auditable areas – often referred to as the audit universe – for the risk assessment (Table 1). Many organizations view internal audit only through a financial lens, focusing exclusively on financial risks. However, the IIA standards speak of risks in the context of any organizational objective, and include not only internal controls and compliance, but also efficiency and effectiveness of all programs and operations.

**Table 1. Austin ISD Audit Universe**

Administrative	Operational	Programs
Accounts Payable	Construction Management	Academic Program Management
Asset Management	Facilities Management	Bilingual / English as a Second Language (ESL)
Communications Management	Nutrition Services	Career and Technical Education (CTE)
Financial Management	Safety and Security	Co-curricular Activities
Governance	School Activity Funds	Federal Programs
Human Resources	Transportation	Gifted and Talented (G/T)
Payroll		Research and Evaluation
Public Education Information Management System (PEIMS)		Special Education
Procurement / Contracts		Student Services
Risk Management		
Technology		

Source: Gibson Consulting Group, Inc.

Each of the selected areas shown in Table 1 above was evaluated against nine risk factors identified by Gibson. The nine risk factors are:

1. Potential for fraud or theft;
2. Risk of inaccurate data and reporting;
3. Risk of non-compliance;
4. Risk of failing to meet program or project goals and objectives;
5. Health and safety risk;
6. Risk of being inefficient;
7. Management risk;
8. Potential for litigation; and

9. Risk of negative public sentiment.

Each risk factor is described in more detail in *Chapter 3 – Methodology* of this report.

Gibson performed extensive data analysis and conducted interviews to form the foundation of the risk assessment and establish a basis for risk-scoring and ranking each area. Several global themes emerged from this risk assessment:

- Many individuals are new to their leadership positions due to organizational restructuring that occurred less than two years ago.
- Existing processes and procedures in many areas are changing due to implementation of new information systems.
- Financial constraints associated with declining enrollment and growing State recapture payments have increased pressure to reduce expenditures.
- The effects of the COVID-19 pandemic on student learning have increased the risks of not meeting objectives for academic programs.
- The use of performance reporting through Key Performance Indicators varies from department to department.
- Previous internal audit activity and recent consulting work has reduced risk in many areas.

The five audit areas with the highest scaled risk scores are presented below, along with the primary factors driving the assessment of risk for each area.

1. **Special Education** – The inherent risk in Special Education is high due to the nature of the services provided and the complex regulatory requirements that govern them. Specific to Austin ISD, the District has received unfavorable Performance Levels for several Special Education Results Driven Accountability (RDA, formerly PBMAS) indicators in recent years. An ongoing federal lawsuit claiming that a backlog of Special Education evaluations is resulting in students not receiving proper services could indicate process and control issues within the department.
2. **Human Resources** – A highly complex regulatory environment increases the inherent risk of the human resources function. The risk factors within human resources are magnified by the fact that over 80 percent of general fund expenditures are for personnel. Nationally, a labor shortage for education has increased pressures on recruitment and onboarding activities for every school district human resource function. Specific to Austin ISD, the position control process is manual in nature, relying on data entry into spreadsheets which is more prone to error. Further, controls over monitoring time and attendance were highlighted as a concern by many interviewees.
3. **Construction Management** – Construction projects, specifically those funded by bonds, are highly visible to the public and require a substantial investment by the District, increasing inherent risks. Specific to Austin ISD, public comments and media coverage have raised concerns over the equity of facility updates/ construction, heightening the risk of negative public sentiment. High

management turnover within the construction management function has also increased risks for AISD.

4. **Academic Program Management** – Similar to Human Resources and Special Education, the regulatory environment surrounding academic program management is highly complex with many data reporting requirements. Pressures on this audit area can be immense, as districts are ultimately graded by the Texas Education Agency (TEA) based on academic results and progress. Specific to Austin ISD, several academic departments have recently implemented, or are currently in the process of implementing, new data management software and heightening risks around data reliability and integrity. Additionally, recent State of Texas Assessments of Academic Readiness (STAAR) data shows variances in academic performance among student demographic groups.
5. **Financial Management** – Financial Management functions in school districts (1) operate in a strict, complex regulatory environment; and (2) affect every other program and function through the allocation of resources. Specific to Austin ISD, increasing recapture payments have increased financial strain on District resources. Leadership in this area have been in their roles for less than one year, and a significant deficiency in the general ledger closing process was identified in AISD's 2020-21 external audit.

Based on this risk assessment, Gibson has proposed a sequence of internal audit activities in Table 2. This sequence differs slightly from the risk ranking due to the existence of current or recent consulting efforts and Gibson's estimated level of effort to complete the internal audit.

**Table 2. Proposed Sequence of Internal Audit Activities**

Audit Area	Risk Ranking	2022-23	2023-24	2024-25	Comments
Human Resources	2	X			
Construction Management	3	X			
Academic Program Management	4	X			
Procurement/Contracts	11	X			Included in 2022-23 due to a lower estimated level of effort for audit completion.
Special Education	1		X		Proposed for 2023-24 due to ongoing consulting efforts within this area.
Financial Management	5		X		
Federal Programs	14		X		Included in 2023-24 due to a lower estimated level of effort for audit completion and potential synergies with the Financial Management internal audit.

Audit Area	Risk Ranking	2022-23	2023-24	2024-25	Comments
Governance	6		X		Proposed for 2023-24 due to ongoing consulting efforts within this area
Transportation	7			X	
PEIMS	8			X	
Bilingual/ESL Education	9			X	
Safety and Security	10			X	

Source: Gibson Consulting Group, 2022

The suggested next steps for the Board are to incorporate the information contained in this Risk Assessment report, along with any other factors deemed relevant by the Board, into the development of a long-range internal audit plan.

The remainder of this report is organized into the following three chapters:

- Chapter 2 – Austin ISD Historical Profile
- Chapter 3 – Methodology
- Chapter 4 – Risk Assessment Results

Gibson wishes to express its thanks to the Austin ISD Superintendent and management team for their efforts and responsiveness in providing data to support the risk assessment, and for their time – as well as the Board’s – in providing valuable insights through interviews.

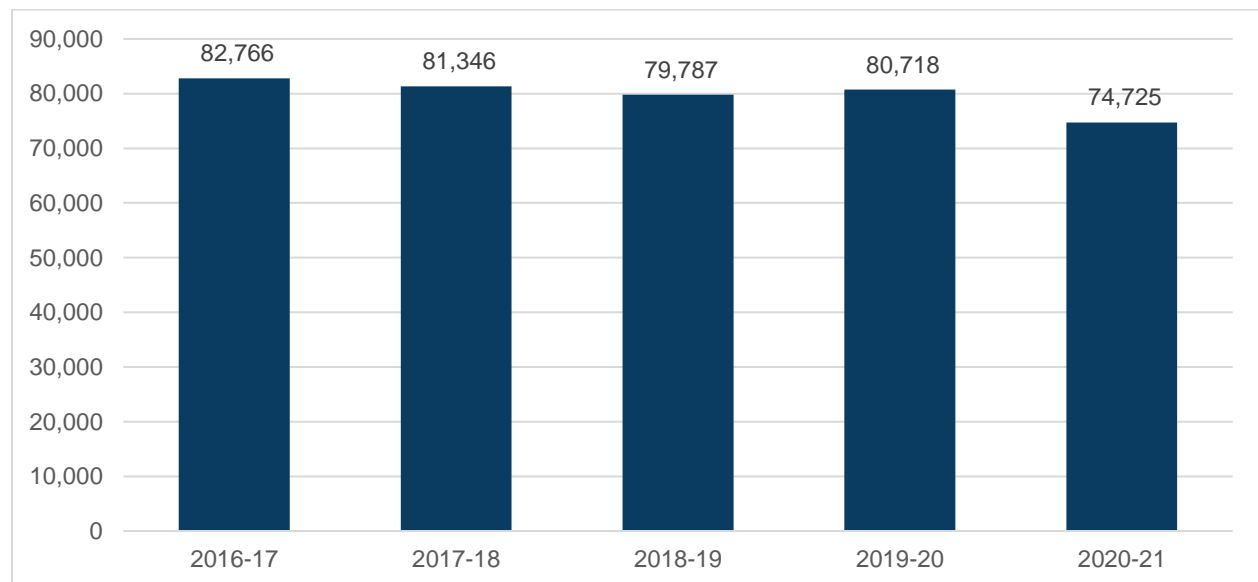
## Chapter 2 – Austin ISD Historical Profile

The Austin Independent School District (Austin ISD, AISD, the District) is based in Austin, Texas and spans a 230 square-mile area. Established in 1881, AISD is the fifth-largest school district in Texas, comprising 79 elementary schools, 18 middle school programs, 13 high school programs, and 3 special school programs.<sup>2</sup>

In 2018-19, AISD received an overall “B” rating in the Texas Education Agency (TEA) accountability system, with an overall scale score of 89 out of 100. “B” ratings were obtained in school progress, closing the gaps, and student achievement, with an 89, 88, and 88, respectively. Due to the COVID-19 pandemic, AISD did not receive accountability ratings in 2019-20 and 2020-21.

Figure 2 presents AISD student enrollment since 2016-17. Student enrollment has declined in recent years, from 82,766 in 2016-17 to 74,725 in 2020-21, a decrease of 9.7 percent. The largest decrease in enrollment occurred between 2019-20 and 2020-21; a reduction of 7.4 percent. Over that same interval, the Statewide enrollment declined by 2.2 percent<sup>3</sup>.

**Figure 2. AISD Student Enrollment, 2016-17 to 2020-21**



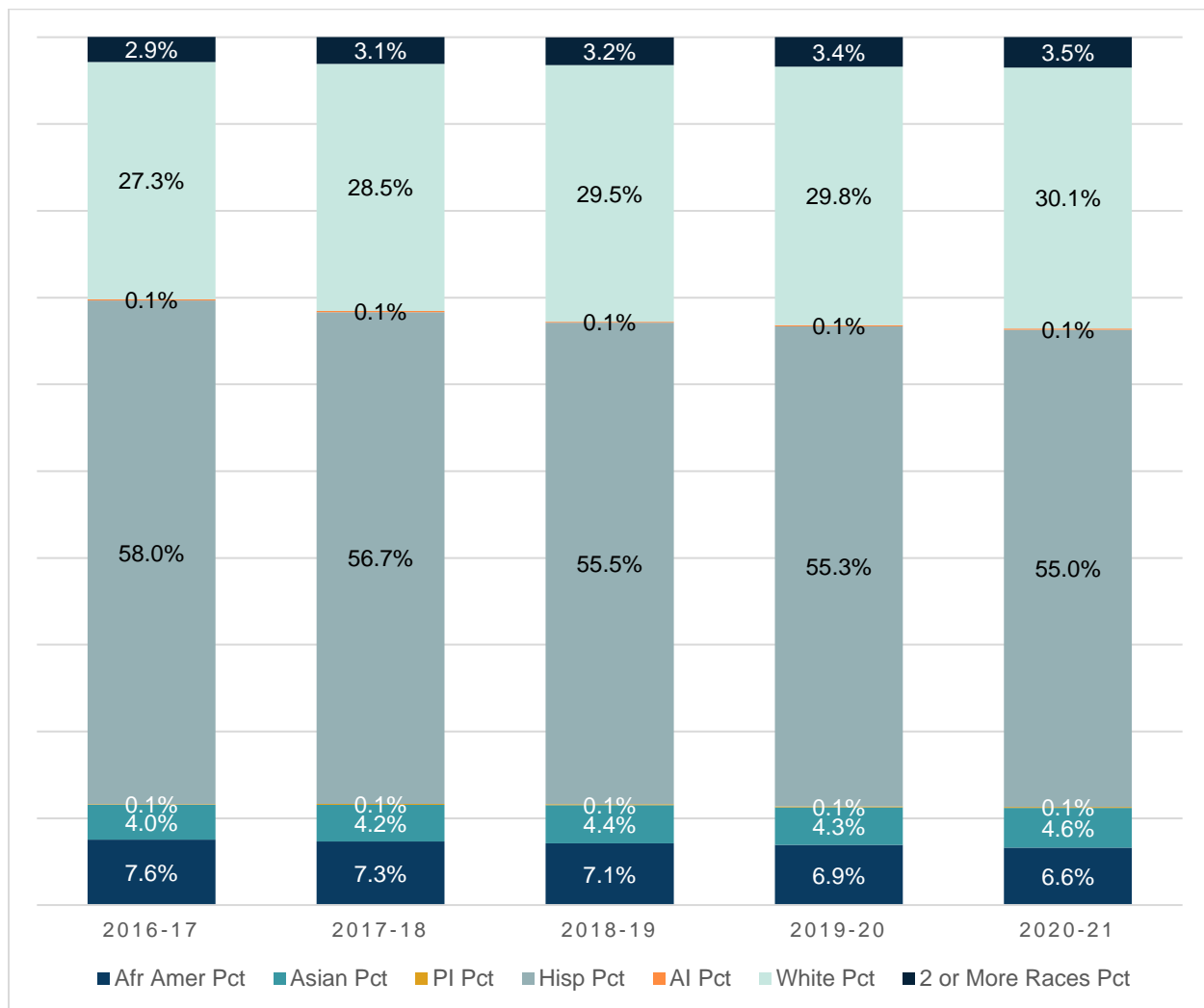
Source: Texas Education Agency (TEA) Texas Academic Performance Reports, 2016-17 to 2020-21

Over the last five years, AISD’s student demographics have notably shifted. Figure 3 presents the distribution of AISD students by ethnicity since 2016-17. The District has experienced an increase in White and Asian students, as well as those who identify with two or more races while seeing decreases in African American and Hispanic students.

<sup>2</sup> <https://www.austinisd.org>.

<sup>3</sup> Calculated by Gibson using data obtained from 2019-2020 Student Enrollment ‘Statewide Totals’ and 2020-2021 Student Enrollment ‘Statewide Totals’ published by TEA.

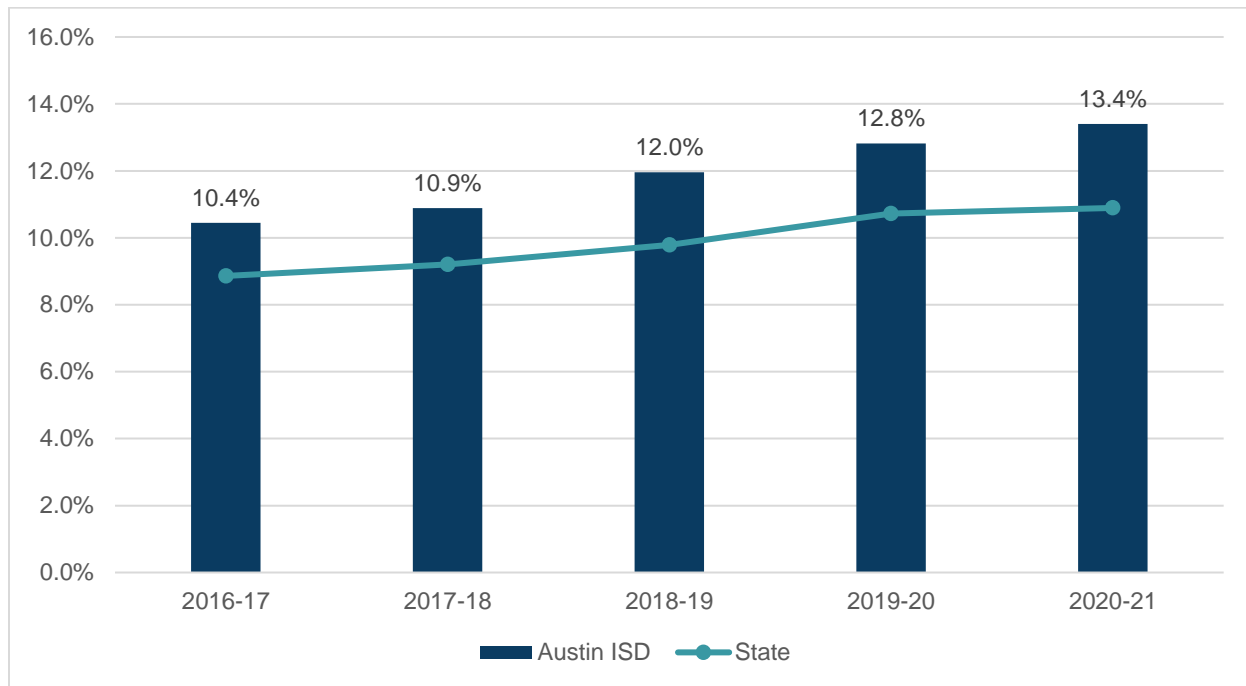


**Figure 3. Percentages of Students by Ethnicity, AISD, 2016-17 to 2020-21**

Source: TEA Texas Academic Performance Reports, 2016-17 to 2020-21

Figure 4 shows the steady rise in the percentage of students enrolled in Special Education at AISD since 2016-17, a growth rate which outpaces the State average.

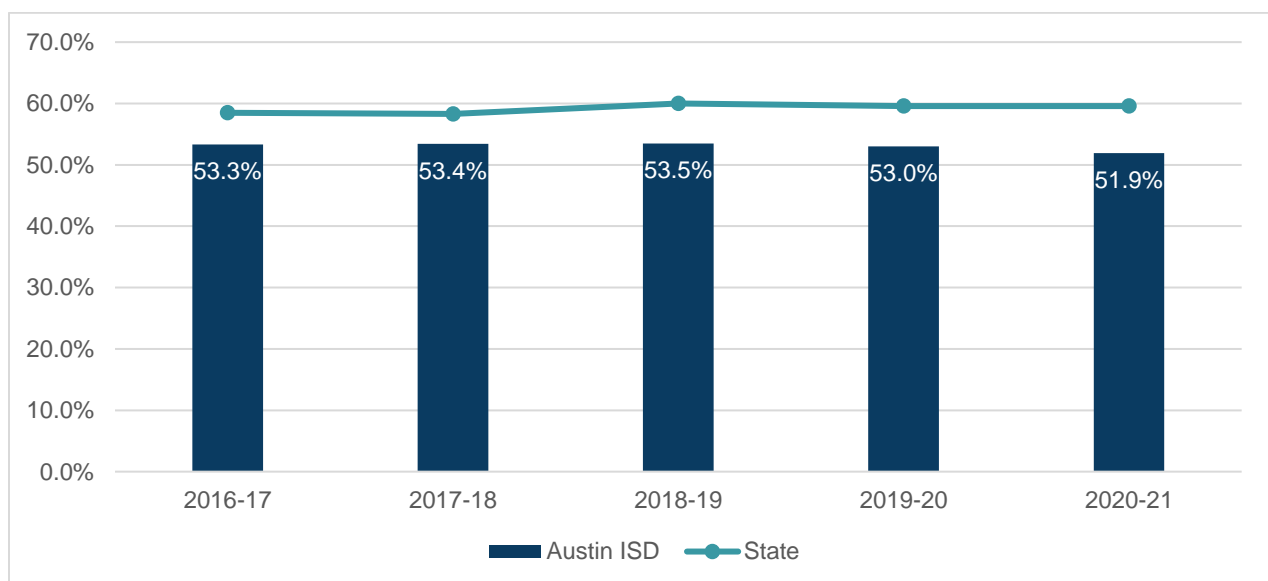
**Figure 4. Percentage of Students Enrolled in Special Education, AISD and State Average, 2016-17 to 2020-21**



Source: TEA Texas Academic Performance Reports, 2016-17 to 2020-21

Figure 5 presents the percentage of economically disadvantaged AISD students, compared to the State average, from 2016-17 to 2020-21. The District consistently falls below the State average and, since 2018-19, has seen its percentage of economically disadvantaged students decrease by nearly two percentage points.

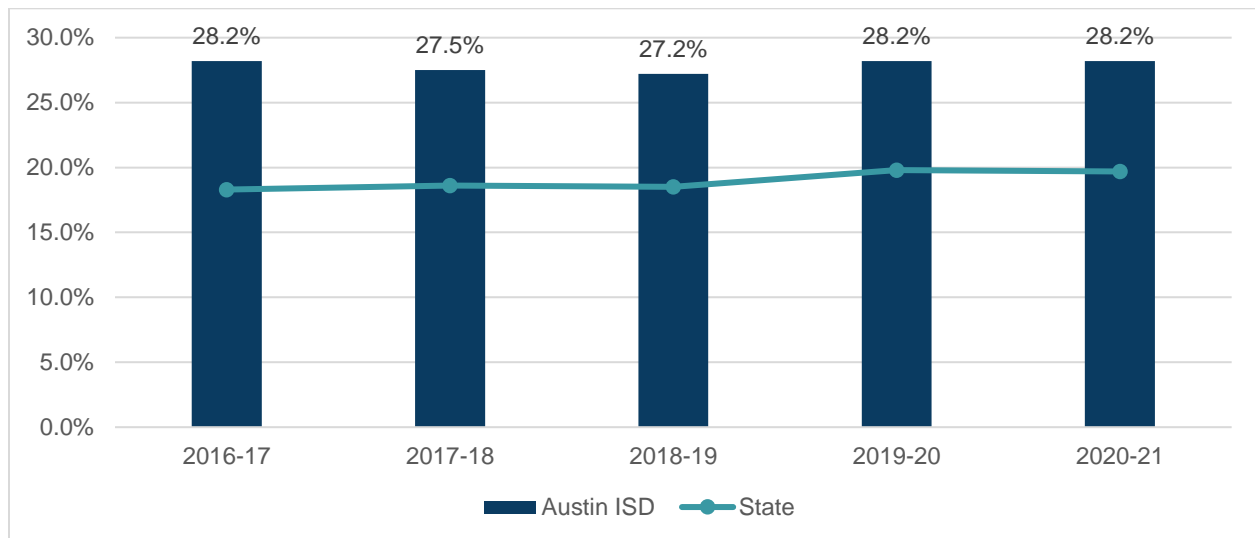
**Figure 5. Percentage of Students Identified as Economically Disadvantaged, AISD and State Average, 2016-17 to 2020-21**



Source: TEA Texas Academic Performance Reports, 2016-17 to 2020-21

Figure 6 provides the percentages of students identified as Limited English Proficient (LEP). Over the past five years, AISD's LEP percentage has stayed relatively constant while remaining significantly higher than the State average.

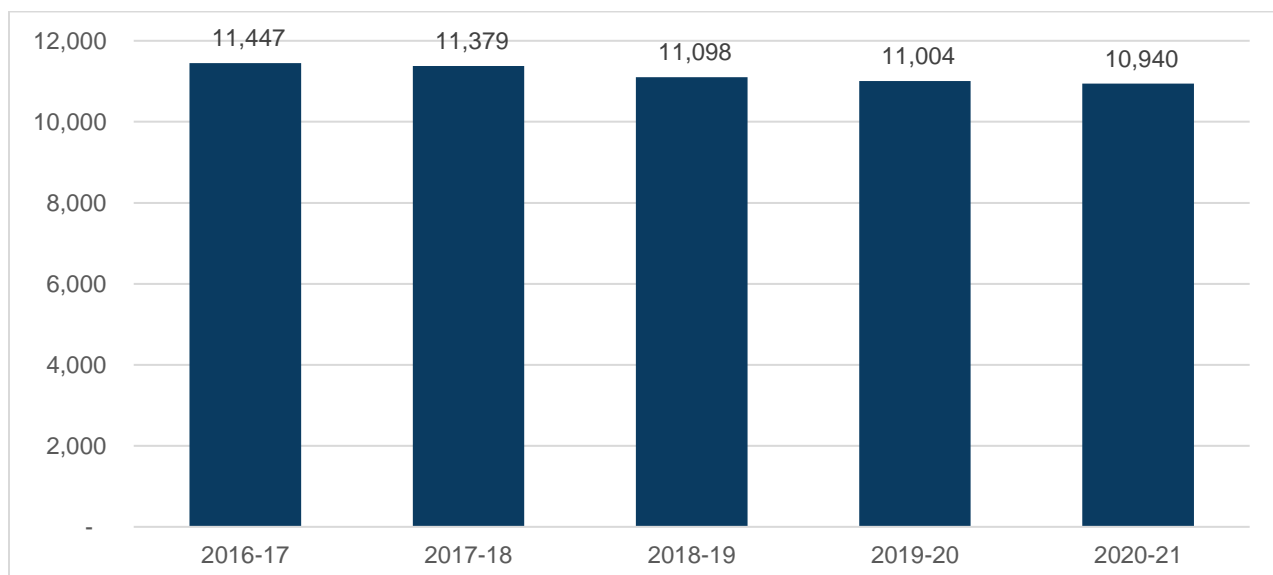
**Figure 6. Percentage of Students Identified as LEP, AISD and State Average, 2016-17 to 2020-21**



Source: TEA Texas Academic Performance Reports, 2016-17 to 2020-21

AISD has seen its overall Full-Time Equivalent (FTE) count reduced in recent years. Figure 7 shows the District's FTE count since 2016-17, which reflects a 4.4 percent reduction over five years. The FTE count has decreased annually during that period, declining by an average of 1.1 percent each year. The COVID-19 pandemic has resulted in staffing shortages in districts across the country, which likely contributes to the reduction shown in Figure 7.

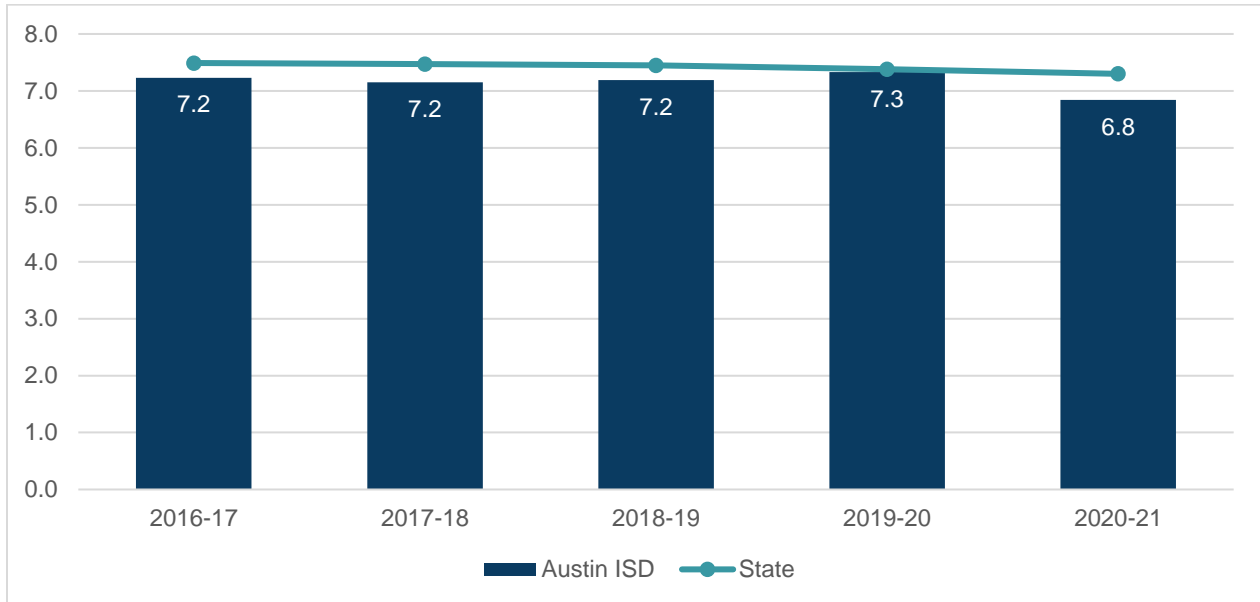
**Figure 7. AISD FTE Count, 2016-17 to 2020-21**



Source: TEA Texas Academic Performance Reports, 2016-17 to 2020-21

Staffing efficiency at the District has trailed State averages since 2016-17. Figure 8 presents the ratio of total students to total staff, an indicator of overall staffing efficiency, from 2016-17 to 2020-21. The ratio is calculated by dividing total enrollment by the number of staff FTEs. A higher ratio indicates fewer staff relative to the student population. A lower ratio indicates more staff relative to the student population. AISD's student-staff ratio was mostly steady between 2016-17 and 2019-20. This ratio dropped significantly in 2020-21, caused primarily by a 7 percent enrollment decline (due to the COVID-19 pandemic) and a one percent FTE reduction.

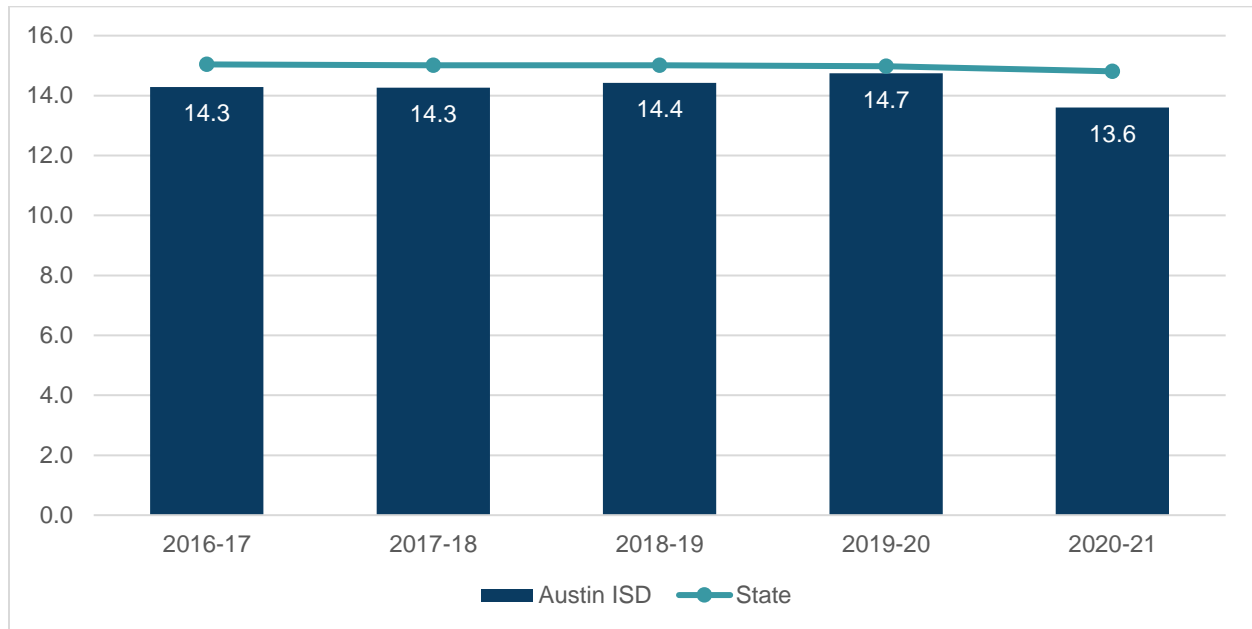
**Figure 8. Student-Staff Ratio, AISD and State Average, 2016-17 to 2020-21**



Source: TEA Texas Academic Performance Reports, 2016-17 to 2020-21

The above ratio based on total staff can be broken down into teaching and non-teaching staff counts relative to the student population. Figure 9 compares the AISD student-teacher ratio to the State average since 2016-17. Similar to the overall student-staff ratio, AISD's student-teacher ratio falls below the State average, indicating more teachers relative to the student population.

**Figure 9. Student-Teacher Ratio, AISD and State Average, 2016-17 to 2020-21**



Source: TEA Texas Academic Performance Reports, 2016-17 to 2020-21

Table 3 provides the change in enrollment and teacher FTEs (in percentages) for AISD and the State between 2019-20 and 2020-21. Relative to the State, AISD experienced a significantly larger decline in enrollment and a smaller increase in teachers. As a result, AISD’s Student-Teacher ratio decreased by a much higher value than the State, as shown above in Figure 9.

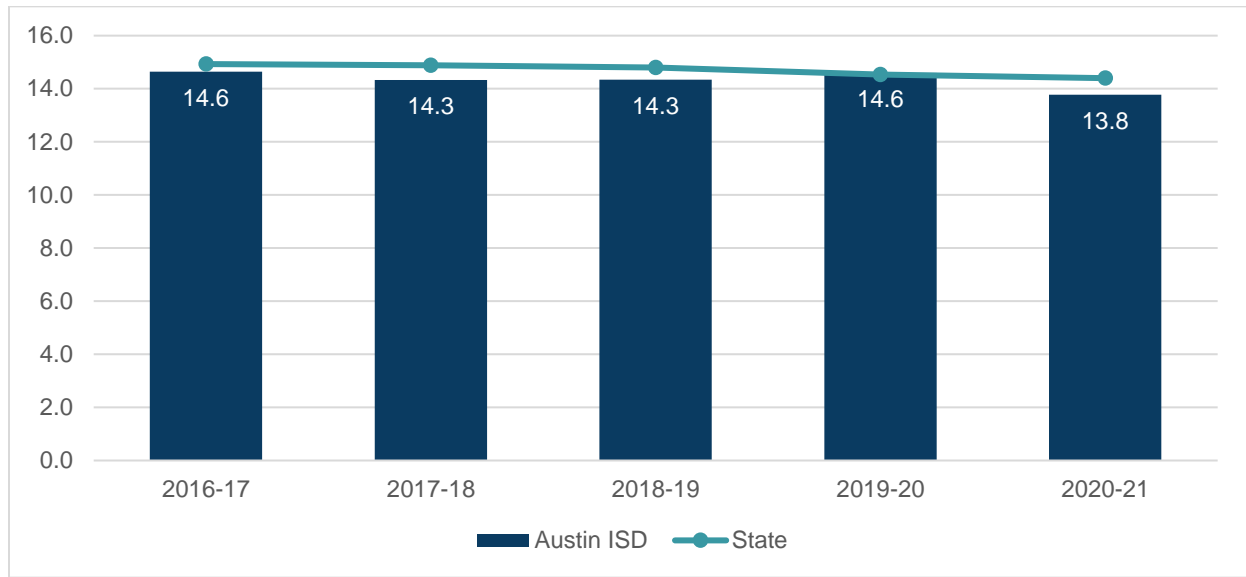
**Table 3. Change in Enrollment and Teacher FTE between 2019-20 and 2020-21, Austin ISD and State Average**

	Enrollment	Teacher FTE
Austin ISD	-7.4%	0.5%
State	-2.2%	1.7%

Source: Calculated by Gibson using data obtained from TEA Texas Academic Performance Reports, 2019-20 and 2020-21

Figure 10 shows AISD’s student-to-non-teacher ratio since 2016-17. Consistent with the overall student-staff ratio and student-teacher ratio, AISD’s student-to-non-teacher ratio has been consistently below the state average since 2016-17, excluding 2019-20.

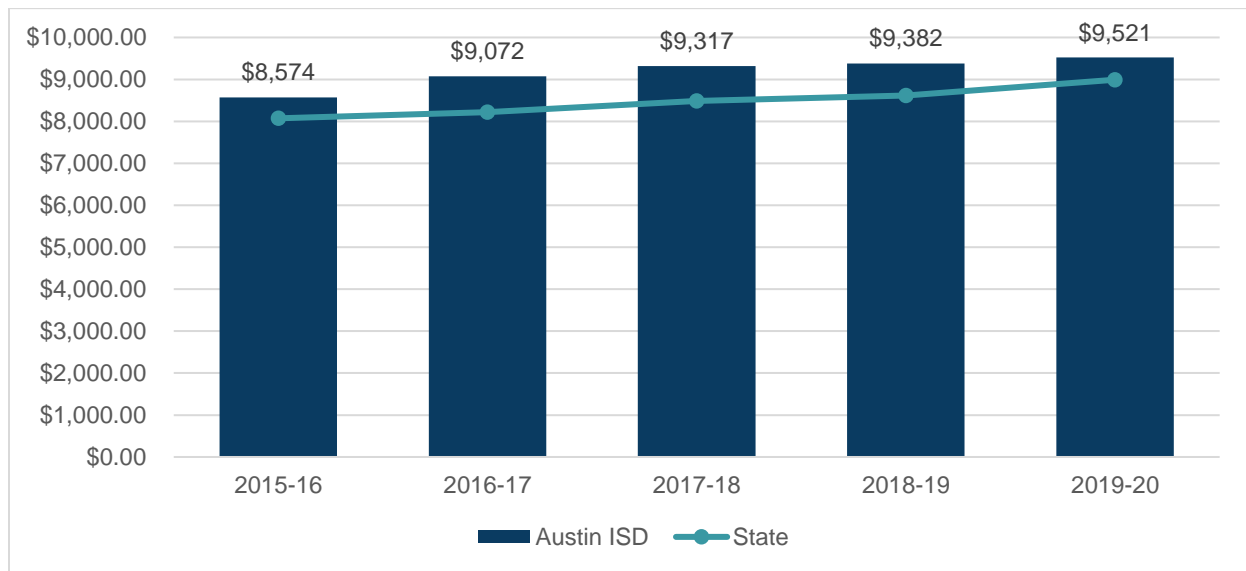
**Figure 10. Student-to-Non-Teacher Ratio, AISD and State Average, 2016-17 to 2020-21**



Source: TEA Texas Academic Performance Reports, 2016-17 to 2020-21

AISD General Fund operating expenditures per student have exceeded State averages every year since 2015-16, which aligns with the higher staffing levels relative to the student population. The steady annual increase shown in Figure 11 mirrors State trends and represents an overall increase of 11 percent.

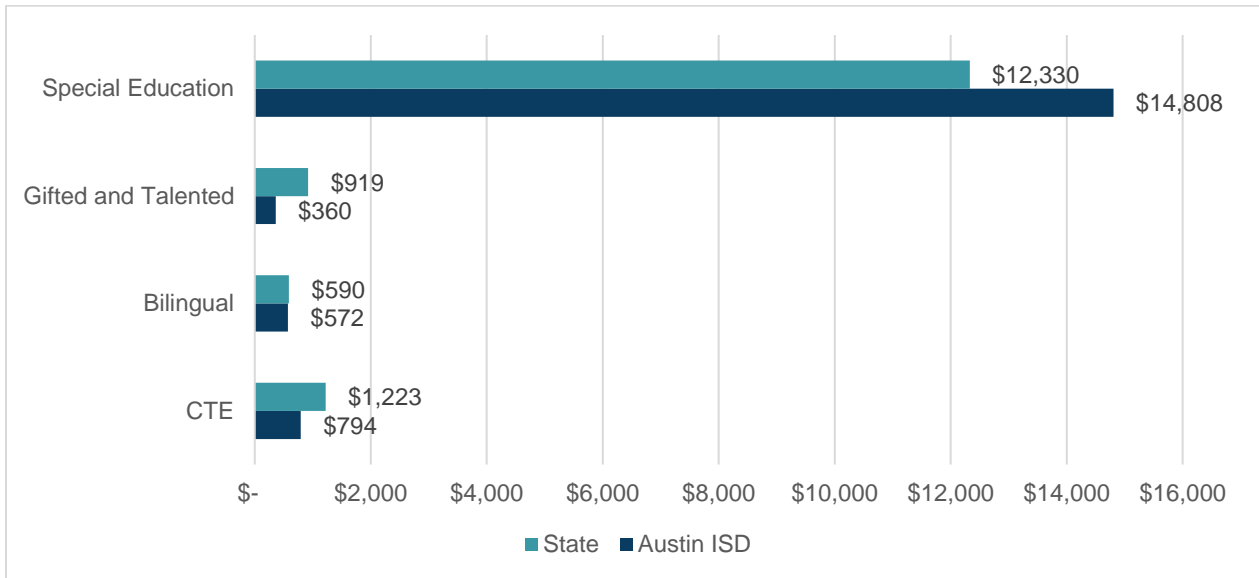
**Figure 11. Operating Expenditures per Student, General Fund, AISD and State Average, 2015-16 to 2019-20**



Source: TEA Texas Academic Performance Reports, 2015-16 to 2019-20

Figure 12 provides a comparison of operating expenditures per student served, across all funds, for four categorical programs. This was calculated by dividing the operating expenditures for each program by that program’s enrollment. In 2019-20, AISD exceeded the State average in Special Education while trailing in Gifted and Talented, Bilingual, and Career and Technical Education (CTE).

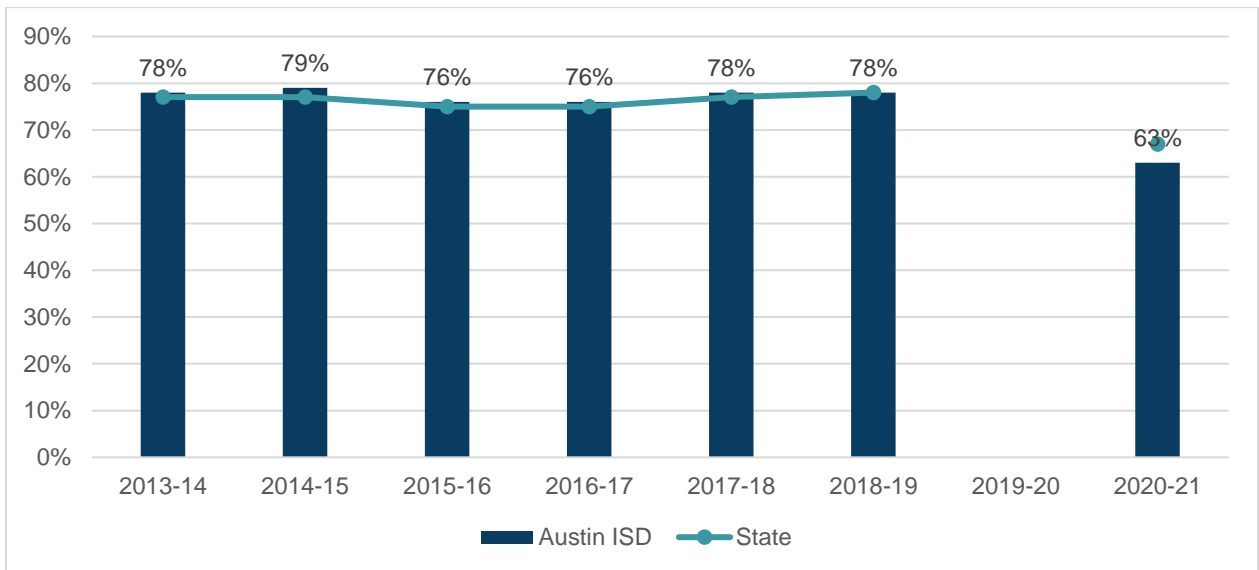
**Figure 12. Operating Expenditures per Student Served by Program, All Funds, AISD and State Average, 2019-20**



Source: TEA PEIMS Financial Actual Reports, 2019-20; TEA Texas Academic Performance Reports, 2019-20

Figure 13 presents the percentage of students across all grade levels and subjects that met the “approaches grade level or above” standard on the State of Texas Assessments of Academic Readiness (STAAR) exams. Overall, AISD students performed at levels similar to the State average between 2013-14 and 2018-19. However, after a year in which the STAAR exam was canceled due to the COVID-19 pandemic, the 2020-21 performance results show AISD falling below State averages.

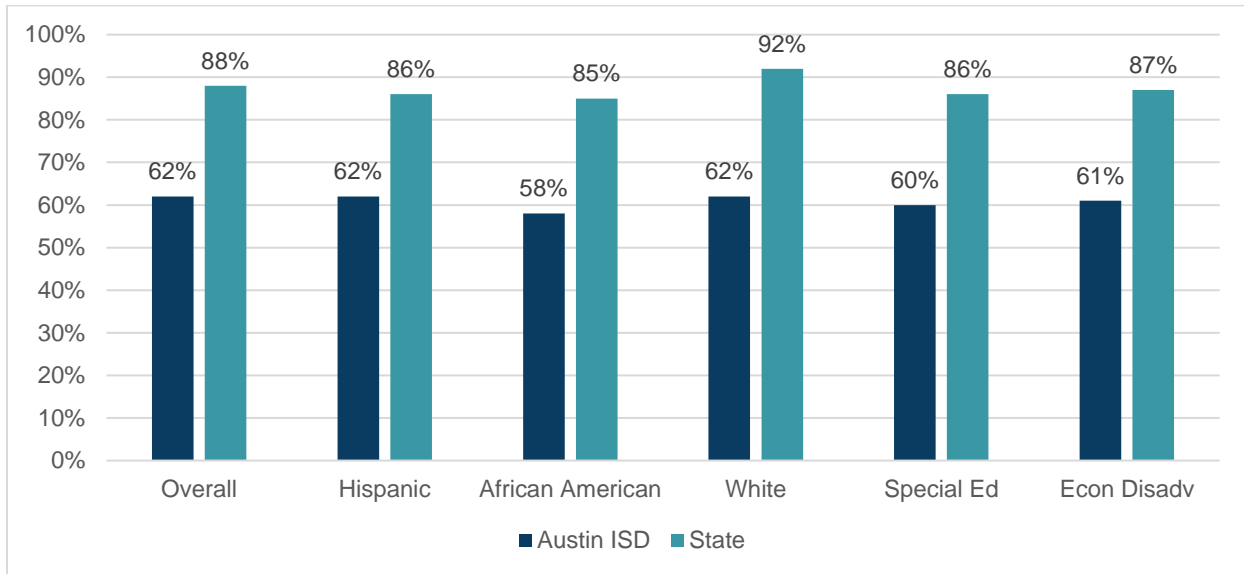
**Figure 13. STAAR Approaches Grade Level or Above – All Grades, All Subjects, AISD and State Averages, 2013-14 to 2018-19, 2020-21**



Source: TEA Texas Academic Performance Reports, 2013-14 to 2020-21

It is important to view 2020-21 STAAR results within the unique context they occurred. Due to the COVID-19 pandemic, many students did not participate in the STAAR exam which significantly impairs AISD's ability to analyze performance trends. Figure 14 compares overall and select student population STAAR participation rates between AISD and the State. Across all groups, AISD experienced notably lower participation rates.

**Figure 14. STAAR Participation Rates by Select Student Population and Overall, AISD and State Averages, 2020-21**

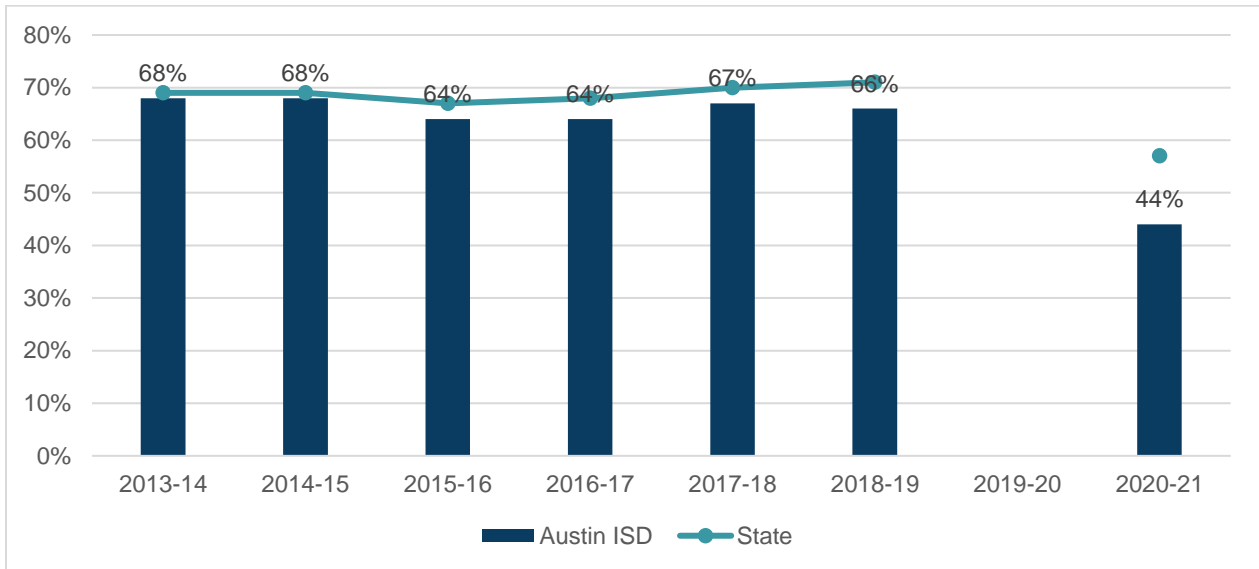


Source: TEA Texas Academic Performance Reports, 2020-21

Figure 15 presents the academic performance of AISD students identified as economically disadvantaged since 2013-14 compared to the State average. District scores have consistently trailed State averages, with the gap increasing from one percentage point in 2014-15, to five percentage points in 2018-19, to 13 percentage points in 2020-21. Similar to the overall STAAR passing rates, exam participation may be a major factor explaining this variance.



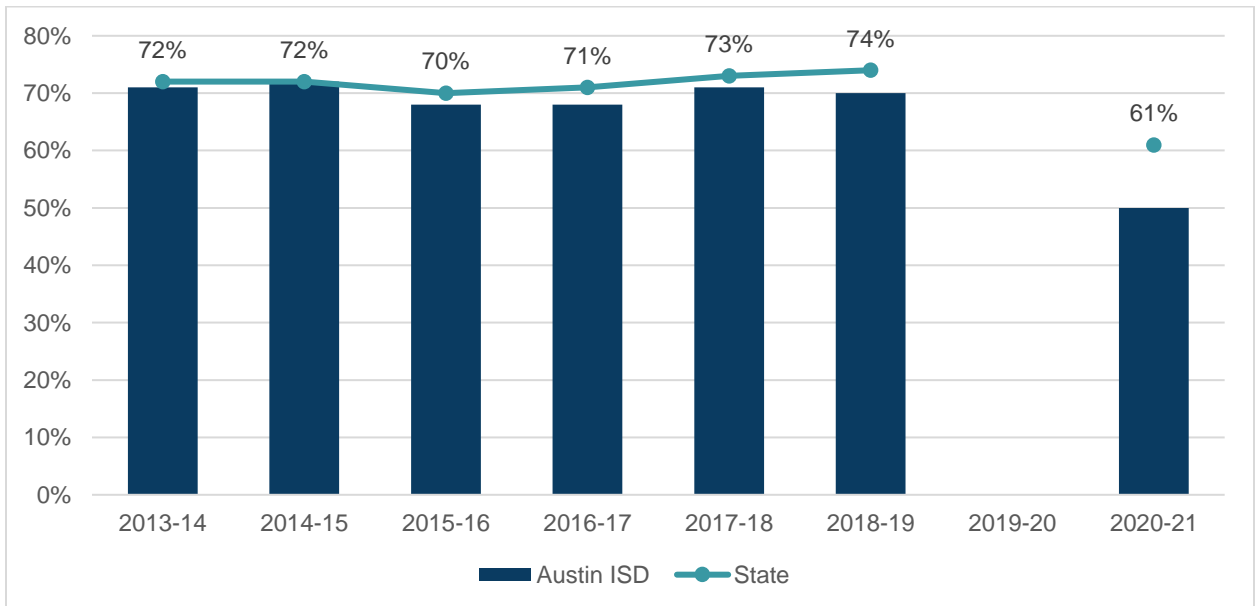
**Figure 15. Economically Disadvantaged STAAR Approaches Grade Level or Above – All Grades, All Subjects, AISD and State Averages, 2013-14 to 2018-19, 2020-21**



Source: TEA Texas Academic Performance Reports, 2013-14 to 2020-21

Figure 16 presents the academic performance of Hispanic students since 2013-14, showing that – excluding 2014-15 – AISD’s has been below the State average each year. The lower participation rates due to COVID-19 should be taken into consideration when looking at the performance in 2020-21.

**Figure 16. STAAR Approaches Level – Hispanic Students, All Grades, All Subjects, AISD and State Averages, 2013-14 to 2020-21**

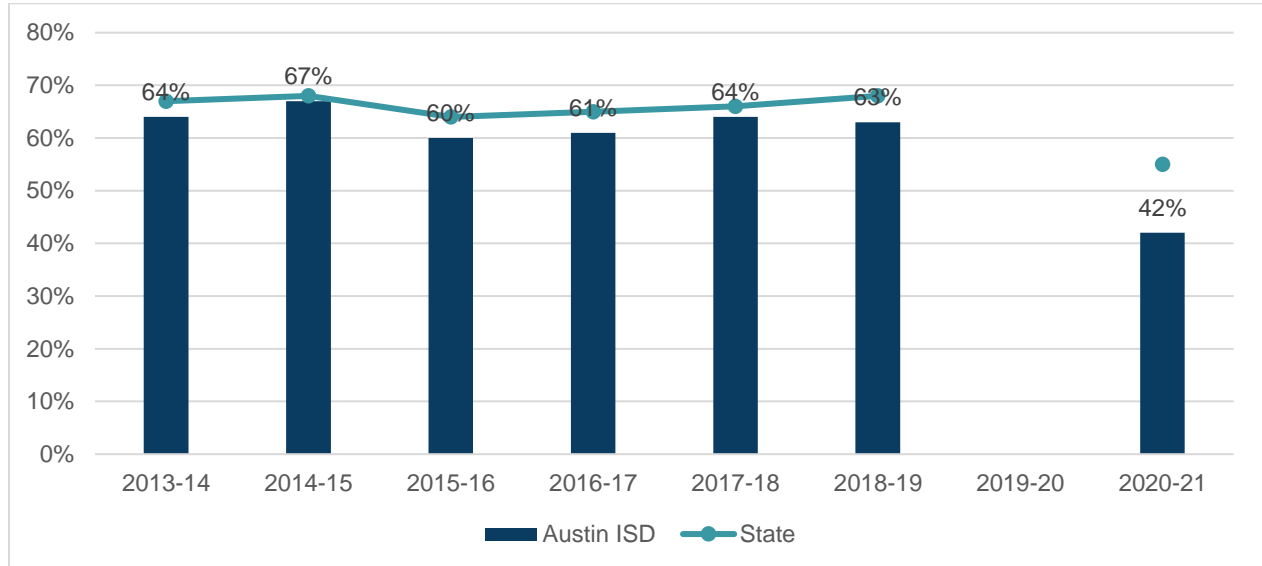


Source: TEA Texas Academic Performance Reports, 2013-14 to 2020-21

Figure 17 presents the academic performance of African American students since 2013-14. The District has trailed the State average each year since 2013-14. The variance between AISD performance levels

and State performance levels has fluctuated almost each year. The gap was most narrow during 2014-15 and widest at 2020-21 (potentially exacerbated by poor participation rates).

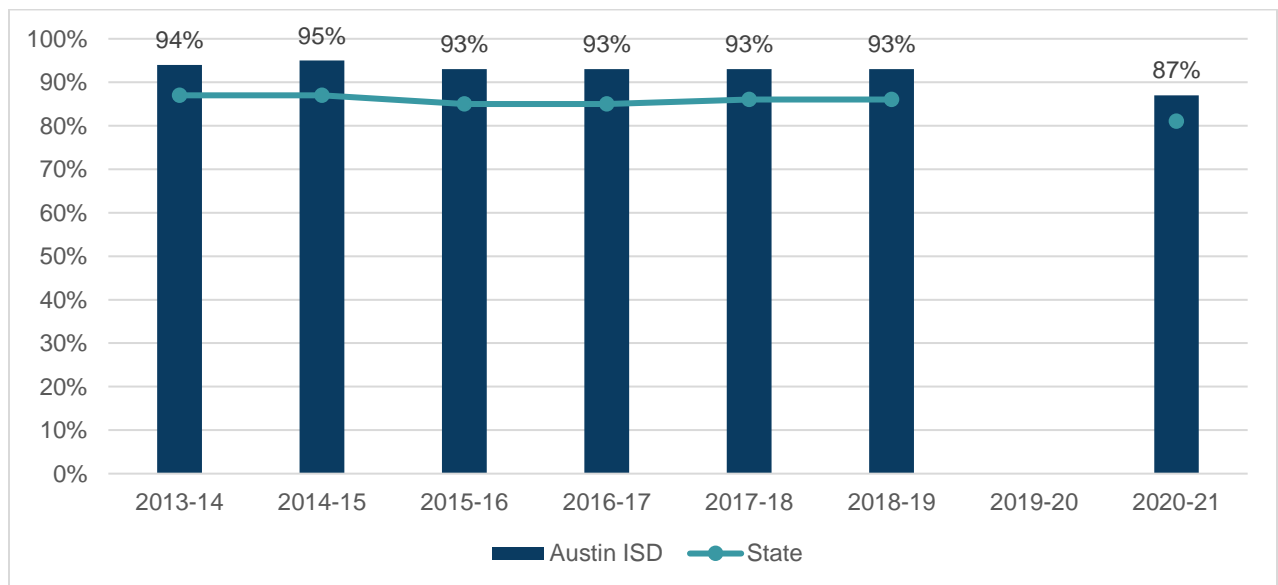
**Figure 17. STAAR Approaches Level – African American Students, All Grades, All Subjects, AISD and State Averages, 2013-14 to 2020-21**



Source: TEA Texas Academic Performance Reports, 2013-14 to 2020-21

Figure 18 shows the academic performance of White students since 2013-14. AISD has exceeded state averages every year. The variance between AISD and State performance levels experienced slight fluctuations between 2013-14 and 2018-19, equaling either seven or eight percentage points. The variance between AISD and State decreased slightly in 2020-21, reducing to six percentage points.

**Figure 18. STAAR Approaches Level – White Students, All Grades, All Subjects, AISD and State Averages, 2013-14 to 2020-21**



Source: TEA Texas Academic Performance Reports, 2013-14 to 2020-21

Below is a summary of the key takeaways from this historical profile:

- Overall student enrollment at AISD experienced a much smaller rate of decline between 2016-17 and 2019-20 (2.5 percent) than what was experienced in 2020-21 (7.4 percent). The decline in 2020-21, likely due to the COVID-19 pandemic, exceeded the State average decline of 2.2 percent.
- The percentage of students enrolled in Special Education and students identified as LEP have increased over the past five years and have consistently exceeded State averages.
- Staffing efficiency across all categories – overall, teacher, and non-teacher – annually trail State averages, suggesting that FTE counts have not decreased at a rate consistent with declining enrollment. The gap between AISD and State staffing efficiency measures widened in 2020-21 likely due to the larger than State average enrollment decline experienced in AISD.
- AISD's operating expenditures per student have consistently exceeded State averages. Programmatically, the District outspends State per student averages in Special Education and trails in Gifted and Talented, Bilingual, and CTE.
- AISD's overall STAAR performance has largely mirrored State averages since 2013-14 but performance varies between student demographic groups. Additionally, AISD experienced a notably low participation rate on the 2021 STAAR exam – this should be considered when viewing the District's performance results from that year which significantly trail State averages.

## Chapter 3 – Methodology

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The methodology for conducting an internal audit risk assessment involves three primary activities: collection and analysis of data, conducting interviews with district administrators and Board members, and risk scoring each audit area based on the analysis and corroboration of information from all sources. These three phases of work are discussed in greater detail below.

### Phase 1: Data Collection and Analysis

Risk assessments require the analysis of a broad spectrum of school district data, including organizational charts, historical financial and staffing data, budget and staffing formulas, operating statistics, performance reports, prior external and internal audit reports and management letters, prior consulting reports, Board policies, Board meeting minutes, lists of major software applications, and descriptions of project initiatives for each applicable area, among others. Much of the information was available through the District website, the Texas Education Agency (TEA) website, or other publicly available sources. News articles about the District were independently obtained by Gibson from multiple sources.

Gibson Consulting Group, Inc. (Gibson) analyzed these data, made preliminary observations, and used these observations to generate questions for Phase 2 of the project.

### Phase 2: Interviews

Gibson conducted interviews between December 9, 2021 and January 13, 2022. Gibson interviewed Board members, the Superintendent, the Executive Leadership Team, and departmental leaders who are involved in the AISD audit universe areas. A complete list of interviewees appears in *Appendix A – List of Interviews*.

Interview questions included general background information of the interviewee, history of their involvement with the District and applicable audit area, specific areas of interest generated by the data request, and specific risk factors applicable to the audit area(s).

### Phase 3: Data Analysis and Risk Scoring

All of the information collected through the data request and interviews was analyzed and corroborated for each audit area. The observations from this analysis were used to assign risk scores based on a defined framework. This framework involved two types of risk across nine different risk factors. The two types of risk that were assessed are inherent risk and district-specific risk. Inherent risk is the innate risk that exists in each auditable area in the absence of controls and district practices. District-specific risks, also referred to as residual risks, are those risks that remain after the district's controls and practices are taken into account.

Each type of risk was evaluated for each audit area included in the audit universe (see Table 1) across nine categories of risk. Below are examples of inherent and district-specific risks for each risk factor:

1. Potential for fraud or theft
  - a. Inherent Risk – areas that handle cash or that purchase movable goods and assets are subject to higher levels of risk than other areas under this risk category.
  - b. District-Specific Risk – areas that have actually reported stolen property have higher district-specific risk than those that do not.
2. Risk of inaccurate data and reporting
  - a. Inherent Risk – areas that have state or other external reporting requirements are higher risk than those that do not. Where state reporting drives funding, the risks are the highest.
  - b. District-Specific Risk – areas that have been cited for data quality issues by external agencies or internal reviews receive a higher score under this risk factor.
3. Risk of non-compliance
  - a. Inherent Risk – areas that have more state and federal regulatory complexity have higher risk than those that are driven more by local policy and administrative regulations.
  - b. District-Specific Risk – areas that have been cited by regulatory bodies for non-compliance have higher scores under this risk factor.
4. Risk of failing to meet program or project goals and objectives
  - a. Inherent Risk – every audit area has this risk, but the impact of not achieving stated goals or objectives in some areas, such as in Academic Program Management, Financial Management, and Construction Management, presents higher risks than others.
  - b. District-Specific Risk – areas that do not have stated goals or objectives or have consistently fallen short of stated goals and objectives receive higher risk scores.
5. Health and safety risk
  - a. Inherent Risk – operational areas that involve riskier activities in terms of health and safety, such as maintenance or transportation, tend to have higher risk than a central office or school-based position.
  - b. District-Specific Risk – areas that have reported staff injuries beyond what is actuarially expected would receive higher risk scores.

6. Risk of being inefficient
  - a. Inherent Risk – each area has this risk, but the impact of being inefficient is greater in some areas due to their size and their corresponding impact on the budget.
  - b. District-Specific Risk – areas that either cannot demonstrate efficiency (through metrics) or that fall below industry standards or other benchmarks receive a higher risk rating under this category.
7. Management risk
  - a. Inherent Risk – generally the larger the area in terms of the number of positions, levels of supervision, and complexity of information management, the higher the risk.
  - b. District-Specific Risk – areas that have higher management or staff turnover generally receive higher risk scores, as well as those areas that recently implemented major information systems.
8. Potential for litigation
  - a. Inherent Risk – some areas have higher litigation risks than others, such as human resources, purchasing, and construction.
  - b. District-Specific Risk – areas with recurring lawsuits and/or lawsuits with sizeable judgments against the district have higher risk scores.
9. Risk of negative public sentiment
  - a. Inherent Risk – those areas that are more visible to the community tend to have higher publicity risk.
  - b. District-Specific Risk – those areas receiving unfavorable publicity have higher risk scores than those that do not.

There were several elements used to calculate a risk score for each audit area. Scores and weight factors were developed separately for risk impact or significance, and audit area impact or significance. The “risk” weight factor is based on the significance of the risk relative to other risks, meaning the magnitude of impact on the District if something were to occur. Accordingly, individual risk weight factors do not vary across the audit areas. For example, risk factor one, “Potential for fraud or theft,” is weighted lower than the “Health and Safety” risk, but has the same weight factor across all audit areas. The “audit area” weight factor is based on the impact each individual audit area has on the District, relative to other areas. The audit area weight factor is the same across all risk factors in an individual audit area. For example, the weight factor for Communications is lower than Academic Program Management due to its smaller operating budget and staff levels.

Gibson assessed and scored the inherent risk for each risk factor within each audit area. Gibson then assessed the District-specific or residual risk for each risk factor within each audit area. Data analysis and observations made through interviews drove the scoring of each risk factor's residual risk.

## Risk Assessment Report

The audit team developed this risk assessment report that shows risk scores for each audit area, and includes observations made by the audit team for the higher risk areas. A draft report was presented to the District administration for review and comment, and a final report was presented to the AISD Board of Trustees.

## Chapter 4 – Risk Assessment Results

The risk assessment results presented in this Chapter evaluate relative levels risk, not performance. This project was not an audit of any function or program area; consequently, there are no findings or recommendations. Audit areas that received higher risk scores should not be viewed as lower performing or less efficient areas, only that they have areas with higher risks than others based on data provided by the District and input received from interviews. It is important that the risk assessment results be viewed in this context.

The risk assessment scored each of the 26 audit areas on a 100-point scale score based on the methodology defined in *Chapter 3 – Methodology*. Scale scores ranged from 46 for Research and Evaluation (lowest risk) to 97 for Special Education (highest risk). The average scale score was 70.

A narrative discussion of the top 10 audit areas and the key factors influencing its risk assessment is provided first, followed by a brief discussion on the remaining 16 audit areas. The Chapter concludes with the Risk Assessment Summary Matrix. Please note that some audit areas include a discussion of positive factors that mitigate risk.

### Special Education – Risk Score: 97

The Special Education audit area focuses on the academic performance of students enrolled in Special Education, related data entry and verification, and overall programmatic compliance. An Executive Director position leads the Special Education Department at AISD, reporting to the Assistant Superintendent for Student Programs who reports to the Chief Academic Officer.

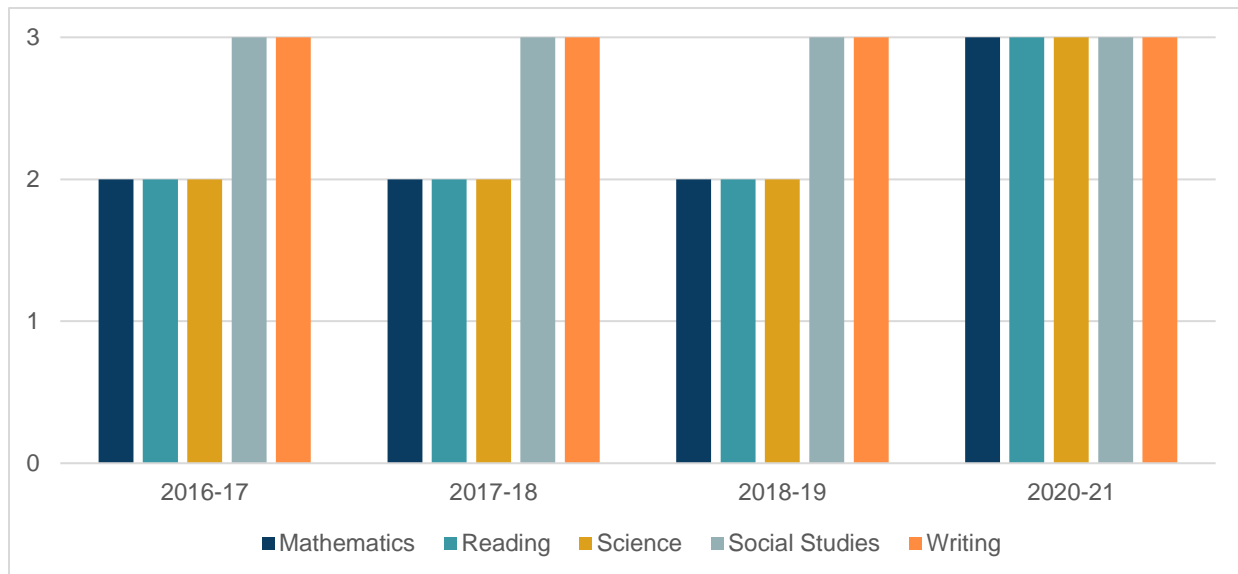
Inherent risk accounted for 48 percent of the raw risk score and District-specific risk accounted for 52 percent of the raw risk score. The primary factors driving the risk score for Special Education are as follows:

- According to interviews, the District's Special Education data management software does not reliably produce accurate data and reports which has necessitated the manual logging and tracking of the Admission, Review, and Dismissal (ARD) process, as well as other critical Special Education data elements.
- The District currently faces a federal lawsuit claiming that a backlog of Special Education evaluations is resulting in students not receiving proper services. A part of the plaintiff's allegations center around systemic issues within the Special Education Department.
- The Special Education Department recently underwent significant staffing changes at all levels of the Department, including management which has been in the role for less than one year.
- AISD's recent Results Driven Accountability (RDA) reports show Performance Levels (PLs) which indicate low academic performance by students enrolled in Special Education. PLs on the RDA range from 0 to 4, with 0 being the highest performance level and 4 being the lowest. Figure 19 presents AISD's Special Education STAAR 3-8 Passing Rate PLs by content area since 2016-17.



PLs of 3 were earned in Social Studies and Writing from 2017-2021 and all content areas received PL3 ratings in 2020-21.

**Figure 19. AISD Special Education STAAR 3-8 Passing Rate Performance Levels, 2017-2021**



Source: TEA Results Driven Accountability Report, 2017-2021

- Third-party consultants have been engaged to perform many tasks within Special Education, such as auditing Individualized Education Plan (IEP) files, identifying efficiencies within the student evaluation process, and completing a performance audit of the Department. These activities have reduced the District-specific risk within the Department.

## Human Resources – Risk Score: 94

Austin ISD's human resource functions fall under the responsibility of the Chief Human Capital Officer, who reports to the Superintendent. The Chief Human Capital Officer is supported by an Executive Director of Accountability and Assessment, an Assistant Superintendent of Human Capital Systems, an Assistant Superintendent of Talent Acquisition and Development, a Special Assistant to the Chief, and a Human Capital Support Partner. This unit is responsible for recruiting and hiring employees, processing employee changes (positions, locations), compensation planning, training, employee relations, and accountability and assessment (assessed separately in this risk assessment).

This audit area also received the second highest risk score, 94. Inherent risk accounted for 53 percent of the raw risk score and District-specific risk accounted for 47 percent of the raw risk score. The primary factors driving the risk score for Human Resources are as follows:

- The impact Human Resources has on the District is substantial, in spite of the Department's small size. Over 80 percent of general fund expenditures relate to personnel costs, which are directly impacted by departmental operations.
- The legal and regulatory environment that Human Resources operates within is complex.

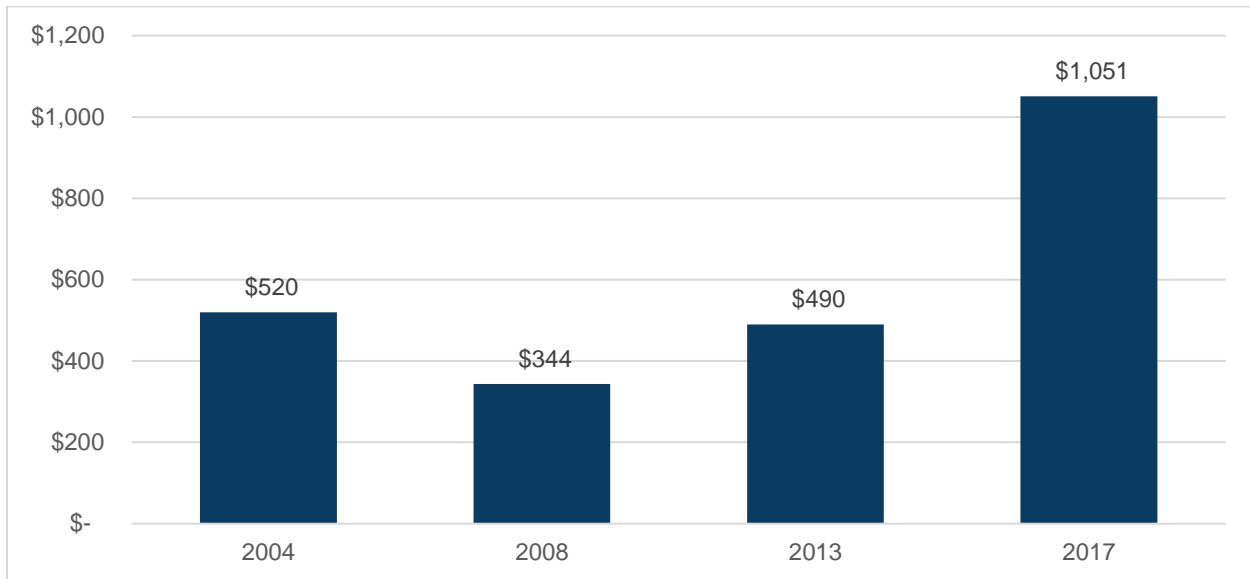
- Nationwide staff shortages for multiple education positions, such as teachers, special education diagnosticians, and bus drivers, has increased the stress and importance placed on talent acquisition departments. Systems must be in place for quickly hiring and onboarding talent when identified.
- The Chief Human Capital Officer and both Assistant Superintendents in the Human Capital Department have been in their current roles for less than two years.
- Position control processes, such as recording employee transfers and allocating staff to locations, are reliant upon spreadsheets and manual data entry. This increases the risk of inefficiency and inaccurate data.
- Multiple interviewees expressed concerns regarding the sufficiency of internal controls over time reporting and leave reporting. Individuals highlighted “time theft” as a significant concern.

## Construction Management – Risk Score: 90

The Construction Management audit area focuses on the planning, executing, and controlling of renovation projects and new construction projects. Construction Management is led by two Executive Director positions – an Executive Director of Construction Management for Secondary Campuses and Facilities Management and an Executive Director of Construction Management for Primary Campuses and Construction Service. Both positions report to the Chief Operations Officer.

Inherent risk accounted for 61 percent of the raw risk score and district-specific risk accounted for 39 percent of the raw risk score. The primary factors driving the risk score for Construction Management are as follows:

- Construction projects, specifically those funded by bonds, are highly visible to the public and require a substantial investment financial and human capital by the District, increasing inherent risks.
- Public concerns raised regarding the equity of the investments in the bond passed in 2017 raise the risk involved in a potential 2022 bond proposal.
- Construction Management has seen high management turnover in recent years. The Executive Director position has been held by four individuals in the last five years, prior to the role being split into Primary and Secondary campuses. Current management has been in their roles for less than one year.
- The \$1.05 billion bond passed in 2017 represented the largest bond package ever to pass in Central Texas. Figure 20 presents total amounts approved by AISD voters through bond elections in 2004, 2008, 2013, and 2017. The sheer magnitude of the 2017 bond as well as risks raised in the most recent Community Board Oversight Committee (CBOC) Report – largely related to the COVID-19 pandemic and supply chain issues – raise the District-specific risk of the Construction Management audit area.

**Figure 20. AISD Voter-Approved Bond Program Totals, in Millions, 2004, 2008, 2013, and 2017**

Source: Austin ISD Bond Program Website

## Academic Program Management – Risk Score: 84

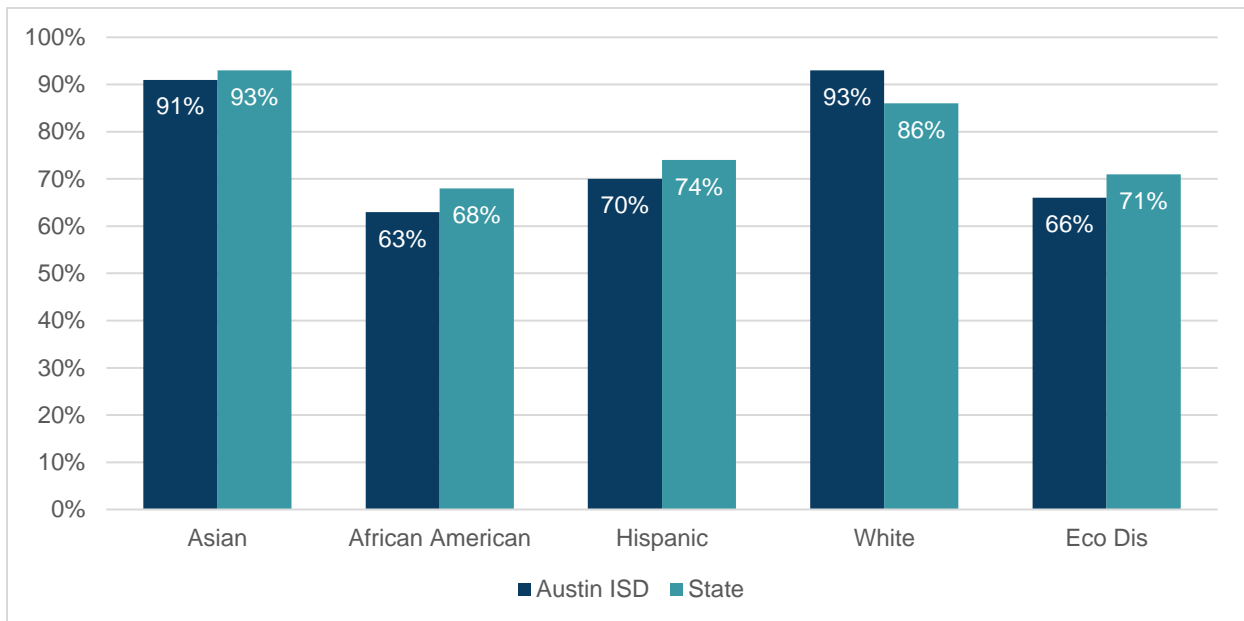
Academic program management is defined as the systems and processes that are applied to establish educational goals, provide leadership and direction in achieving those goals, and ensure that leadership is held accountable for attaining them. Program management also serves to identify, prioritize, and address academic needs through the use of effective information, decision-making, and communication systems. For the purpose of this risk assessment, academic program management is restricted to general education, as special programs are captured in other audit areas. At AISD, the Chief Academic Officer and the Chief Officer of Schools are responsible for academic program management and implementation. The Chief Academic Officer is supported by an Assistant Superintendent of Academics and an Assistant Superintendent for Student Programs, and the Chief Officer of Schools is supported by an Associate Superintendent of Elementary Schools, an Associate Superintendent of Secondary Schools, and an Assistant Superintendent of Student Support Services.

Inherent risk accounted for 57 percent of the raw risk score and district-specific risk accounted for 43 percent of the raw risk score. The primary factors driving the risk score for Academic Program Management are as follows:

- The regulatory environment surrounding academic program management is highly complex with many data reporting requirements, increasing inherent risks.
- Districts are ultimately graded by TEA based on academic results and progress. This increases the inherent risk of meeting program objectives.
- Several academic departments have recently implemented, or are currently in the process of implementing, new data management software, heightening risks around student data reliability and integrity.

- In interviews, District staff stated that recent changes to accountability structures, specifically campus scorecards and management frameworks, have been inconsistently implemented due to change management issues.
- Recent STAAR data (pre-COVID) shows unfavorable variances in academic performance across student demographic groups when compared to the state average. Figure 21 presents a comparison of the percentage of students who scored “Approaches” on the 2018-19 STAAR exam across select demographics.

**Figure 21. STAAR Approaches Level – Student Demographic Groups, AISD and State Average, 2018-19**



Source: TEA Texas Academic Performance Reports, 2018-19

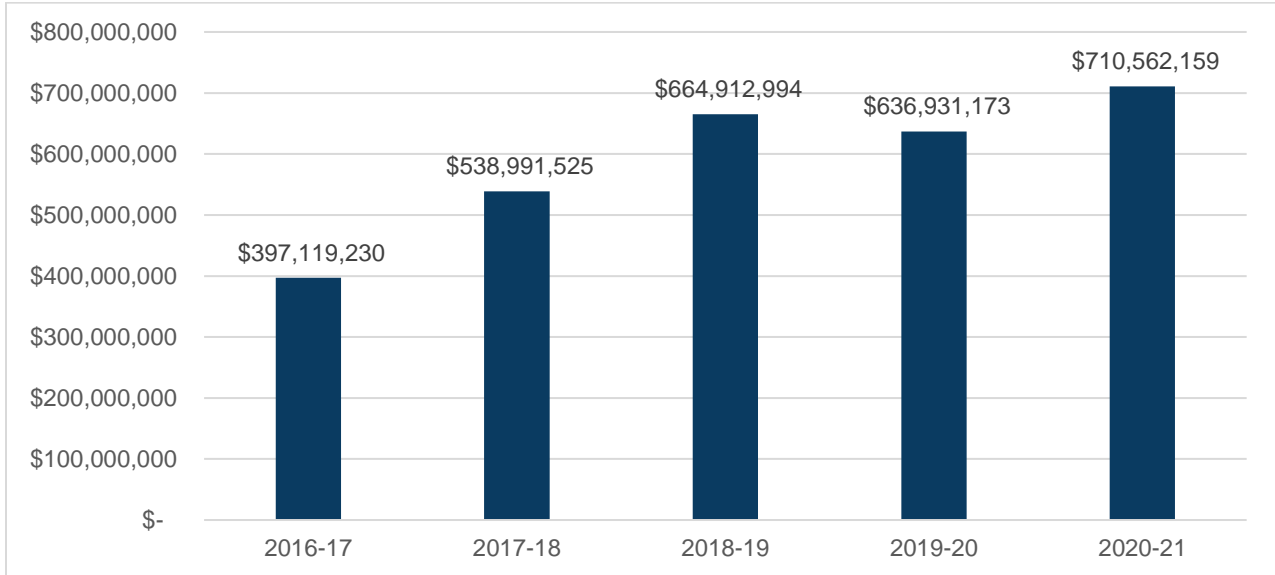
## Financial Management – Risk Score: 82

The Financial Management audit area falls under the responsibility of the Chief Financial Officer and Assistant Superintendent of Financial Services. For purposes of this risk assessment, financial management includes general accounting and budgeting functions. The Financial Services Department is responsible for preparing financial statements, reconciling general ledger accounts, ensuring transactions are appropriately recorded in *Infor*, and controlling the cash held by the District. Additionally, this Department is tasked with preparing the annual budget and any necessary amendments, forecasting revenue, and analyzing financial data. The Department is also responsible for the accounts payable function and payroll function, though these functions are included separately in this risk assessment. There are 37 FTE employees in the Financial Services Department responsible for financial management, a further nine FTE employees responsible for accounts payable, and 13 FTE employees responsible for payroll.

Inherent risk accounted for 59 percent of the raw risk score and residual risk accounted for 41 percent of the raw risk score. The primary factors driving the risk score for Financial Management are as follows:

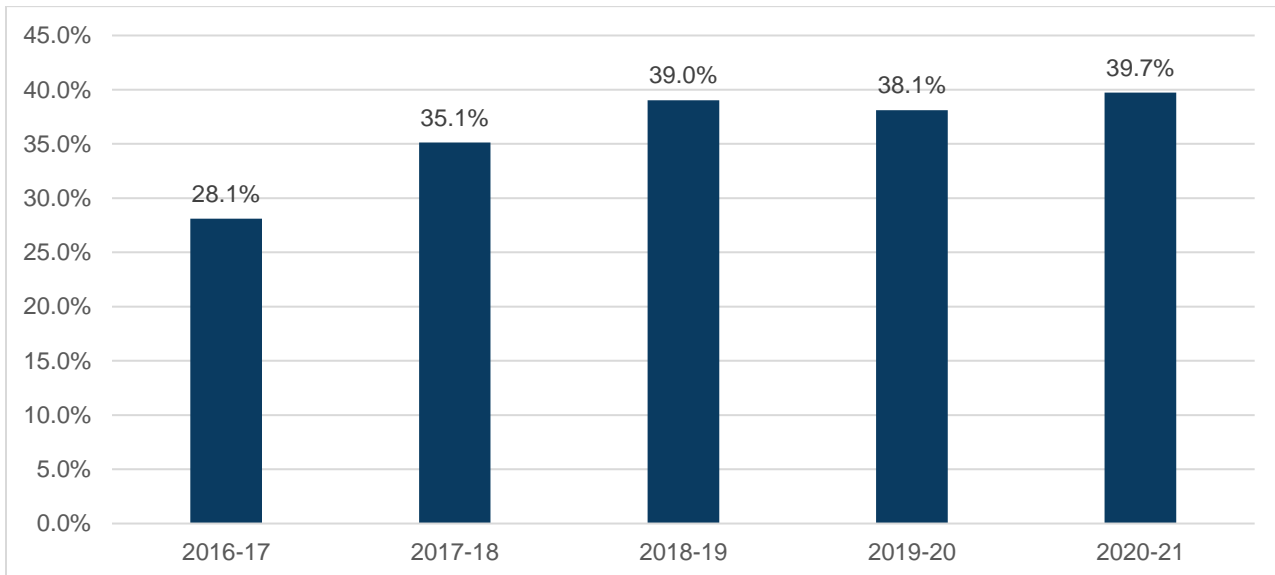
- Chapter 49 Recapture provisions (Chapter 41 until 2019) have increased nearly annually for AISD, as provided in Figure 22 below. As a percentage of total revenues, Recapture has increased from 28.1 percent in 2016-17 to 39.7 percent in 2020-21, presented in Figure 23. While the amount of money being remitted to the State has increased, enrollment has declined in AISD nearly annually from 2016-17 to 2020-21, which was provided earlier in Figure 2 on page 6. The combination of declining enrollment and increased Recapture payments is expected to create significant financial challenges and risks for the District over the coming years.

**Figure 22. Cost of Recapture, AISD, 2016-17 to 2020-21**



Source: *Cost of Recapture*, Texas Education Agency, 2016-17 to 2020-21

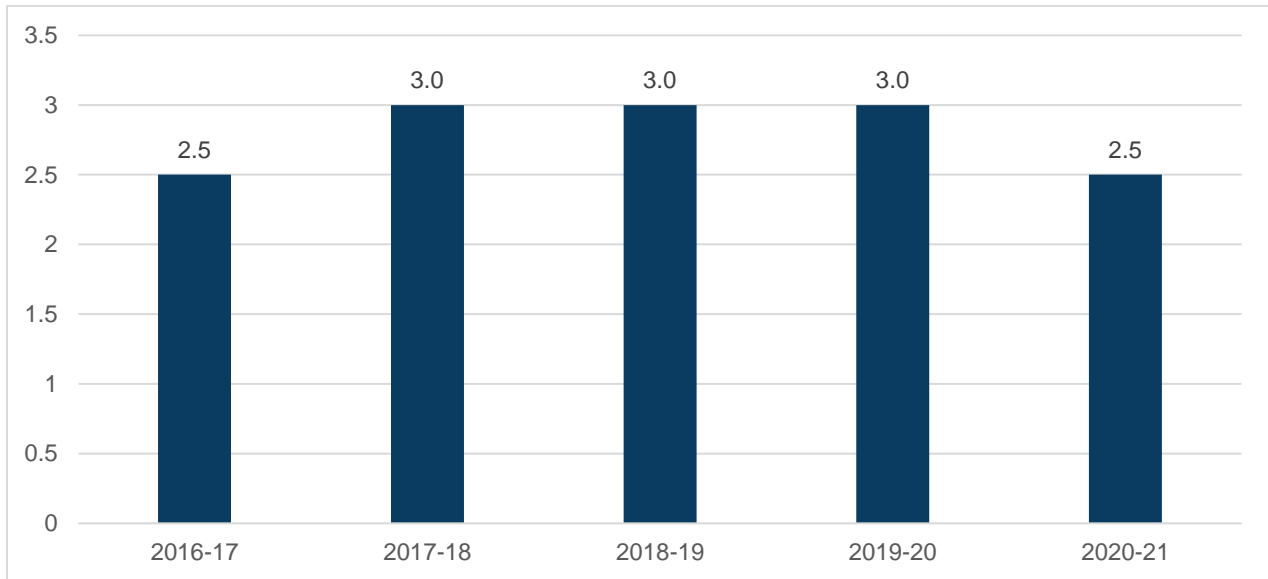
**Figure 23. Cost of Recapture as Percentage of Total Revenues, AISD, 2016-17 to 2020-21**



Source: *Cost of Recapture*, Texas Education Agency, 2016-17 to 2020-21; Comprehensive Annual Financial Report, 2016-17 to 2020-21

- The CFO and Assistant Superintendent of Financial Services positions have both turned over during the past year, increasing district-specific risk.
- The District’s external auditors identified a significant deficiency in the year-end general ledger closing process in 2021.
- The Texas Smart Schools (TSS) Smart Score has indicated average academic progress with high spending when compared to AISD’s fiscal peers (as defined by TSS). Figure 24 below includes the Smart Scores for AISD since 2016-17. Figure 25 includes an explanation of the scoring used by TSS.

**Figure 24. TSS Smart Scores, AISD, 2016-17 to 2020-21**



Source: <https://txsmartschools.tamu.edu/>

**Figure 25. TSS Score Definitions**

Composite Academic Progress Percentile	Spending Index				
	Very High	High	Average	Low	Very Low
80-99	3 stars ★★★★☆	3½ stars ★★★★☆	4 stars ★★★★☆	4½ stars ★★★★☆	5 stars ★★★★★
60-79	2½ stars ★★★☆☆	3 stars ★★★★☆	3½ stars ★★★★☆	4 stars ★★★★☆	4½ stars ★★★★☆
40-59	2 stars ★★★☆☆	2½ stars ★★★☆☆	3 stars ★★★★☆	3½ stars ★★★★☆	4 stars ★★★★☆
20-39	1½ stars ★★☆☆☆	2 stars ★★★☆☆	2½ stars ★★★☆☆	3 stars ★★★★☆	3½ stars ★★★★☆
Less than 20	1 star ★★☆☆☆	1½ stars ★★★☆☆	2 stars ★★★☆☆	2½ stars ★★★☆☆	3 stars ★★★★☆

Source: <https://txsmartschools.tamu.edu/pdf/Methodology/TXSmartSchools%20Methodology%20Executive%20Summary%202019.pdf>.

- Key performance indicators and formal goals are not used by the Department to measure and monitor performance.

## Governance – Risk Score: 80

The Governance audit area focuses on Board and District-level governance, including Board operations, District organizational structure, accountability, Board policies, administrative regulations, and information provided to the Board of Trustees to support decision-making.

Inherent risk accounted for 57 percent of the raw risk score and residual risk accounted for 43 percent of the raw risk score. The primary factors driving the risk score for Governance are as follows:

- Board operating procedures do not exist. Codified procedures can improve Trustee knowledge and result in more consistent application of governing practices across Board members by clearly outlining meeting protocols and purposes, processes for requesting information from administration, and defining responsibilities for various governance activities.
- 11 out of 14 Executive Leadership Team (inclusive of the Superintendent) positions have experienced turnover during the past two years.
- Inherent risks of negative public sentiment are significant for school boards across the country due to polarized political environments and the impact of the COVID-19 pandemic.

## Transportation – Risk Score: 79

The Transportation function is responsible for all student transportation and the maintenance of all vehicles. The Executive Director of Transportation and Vehicle Services leads this function at AISD, reporting to the Chief Operations Officer.

Inherent risk accounted for 64 percent of the raw risk score and district-specific risk accounted for 36 percent of the raw risk score. The primary factors driving the risk score for Transportation are as follows:

- Transporting students, whether from home to campus or off-campus for special programs or field trips, is inherently a higher risk than other operations due to the potential of safety incidents that can occur.
- Transportation requires a significant investment of resources by school systems, from bus purchases, maintenance costs, and payroll for a typically large group of employees. The size of this investment increases the inherent risks of Transportation for AISD.
- A recent reorganization – the dissolution of the Chief Business and Operations Officer position and creation of the Chief Financial Officer and Chief Operations Officer positions - consolidated all operational areas under the Chief Operations Officer, which represents a change in the Transportation Department's reporting structure.

- Like many school districts, AISD has experienced significant issues filling bus driver vacancies during the COVID-19 pandemic.
- A recent initiative to expand transportation options to families living within a 2-mile radius of certain schools – a zone not funded by the State – represents a significant reallocation of District funds.

## PEIMS – Risk Score: 75

The Public Education Information Management System (PEIMS) function is primarily fulfilled by the Accountability and Assessment Department. The Executive Director reports to the Chief Human Capital Officer and is supported by a PEIMS Coordinator and three Data Processing Assistants. The PEIMS function is responsible for submitting complete and accurate student, staff, and financial data to TEA.

Inherent risk accounted for 53 percent of the raw risk score and district-specific risk accounted for 47 percent of the raw risk score. The primary factors driving the risk score for PEIMS are as follows:

- The regulatory environment surrounding PEIMS is complex and changes frequently, and PEIMS data drives funding and accountability scores.
- The District has used an on-premise version of *Frontline* as their student information system (SIS) for over the past ten years. However, the District is anticipating a migration to *Frontline's* cloud-based Student Information System (SIS). There is a risk that custom coding within the SIS will not completely carry-over during this migration, which could impact data quality of elements submitted by the PEIMS function.
- The PEIMS function has not been subjected to internal audit activities over the past five years.
- There have been no attendance desk audits performed by TEA over AISD data during the past five years. TEA will perform targeted audits of districts if their data validation procedures flag irregularities or anomalies. The absence of these audits for AISD could indicate effective internal controls over student attendance data collection and reporting, reducing the risk within the PEIMS function.

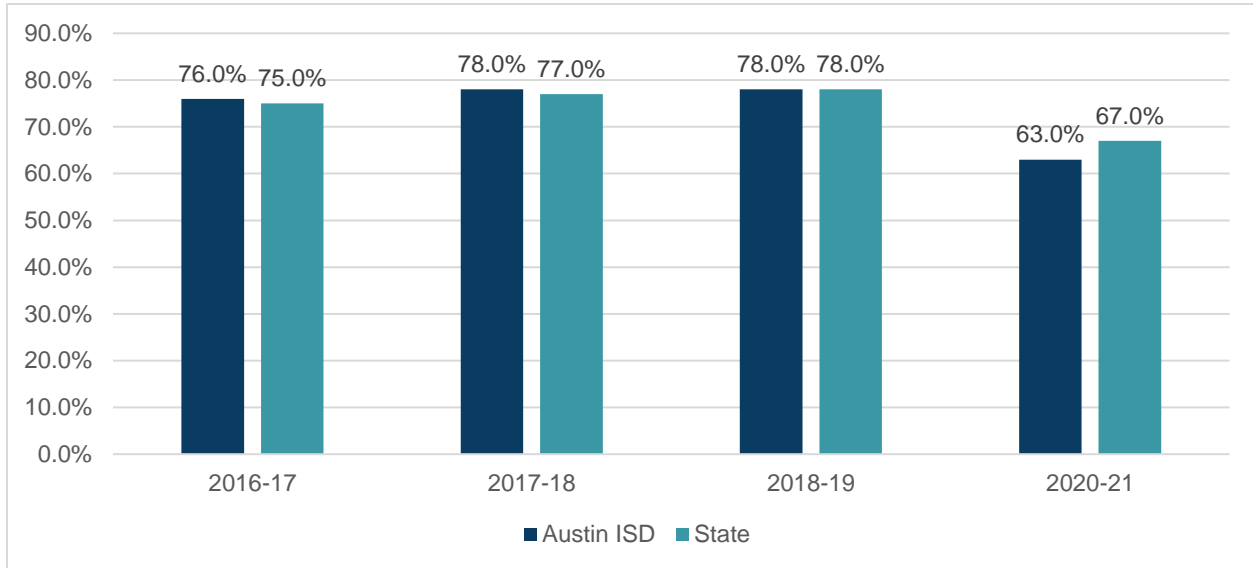
## Bilingual/ESL Education – Risk Score: 75

The Bilingual/English as a Second Language (ESL) Education audit area – classified by Austin ISD as Multilingual Education – focuses on the academic performance of Bilingual/ESL students, related data entry and verification, PEIMS reporting, and overall programmatic compliance. Bilingual/ESL education is led by an Executive Director position, reporting to the Assistant Superintendent of Multilingual Education and Special Programs who reports to the Chief Academic Officer.

Figure 26 compares AISD and State Bilingual/ESL academic performance trends since 2016-17. The District's scores have largely been in line with region and state averages with the largest gap (six percentage points below the regional average) occurring in 2020-21.



**Figure 26. STAAR Approaches Level – Bilingual/ESL Students, All Grades, All Subjects – AISD and State Averages, 2016-17 to 2020-21**



Source: TEA Texas Academic Performance Reports, 2016-17 to 2020-21

Inherent risk accounted for 53 percent of the raw risk score and district-specific risk accounted for 47 percent of the raw risk score. The primary factors driving the risk score for Bilingual/ESL Education are as follows:

- The Department is currently in the process of implementing a new data management system, developed in-district. According to interviews, the rollout has included a number of challenges, including inaccurate data and reports.
- There has been turnover in leadership positions within the Multilingual Education Department during the past year.
- According to interviews, the implementation of ESL and Dual Language programming has been inconsistent across schools. Several noted contributing factors are issues with staff certification, program design differences between Elementary and Secondary, and curriculum accessibility. These challenges heighten the risk of being able to meet program objectives.
- Data management issues have increased the risks around programmatic compliance – namely, ensuring that campuses are coding students properly and that they are enrolled in the appropriate classes. In addition to the academic importance of accurate student placement, there are financial implications as well – the District receives an additional 10 percent of the normal per student State allotment for all students receiving Bilingual or ESL services. If a student of Limited English Proficiency (LEP) is served in a dual language immersion program, an additional 15 percent of the allotment is received. If a non-LEP student is served in a two-way dual language immersion program, an additional five percent of the allotment is received.

- Several public comments made during AISD school board meetings raised concerns about the compliance and programming of the Multilingual Department.

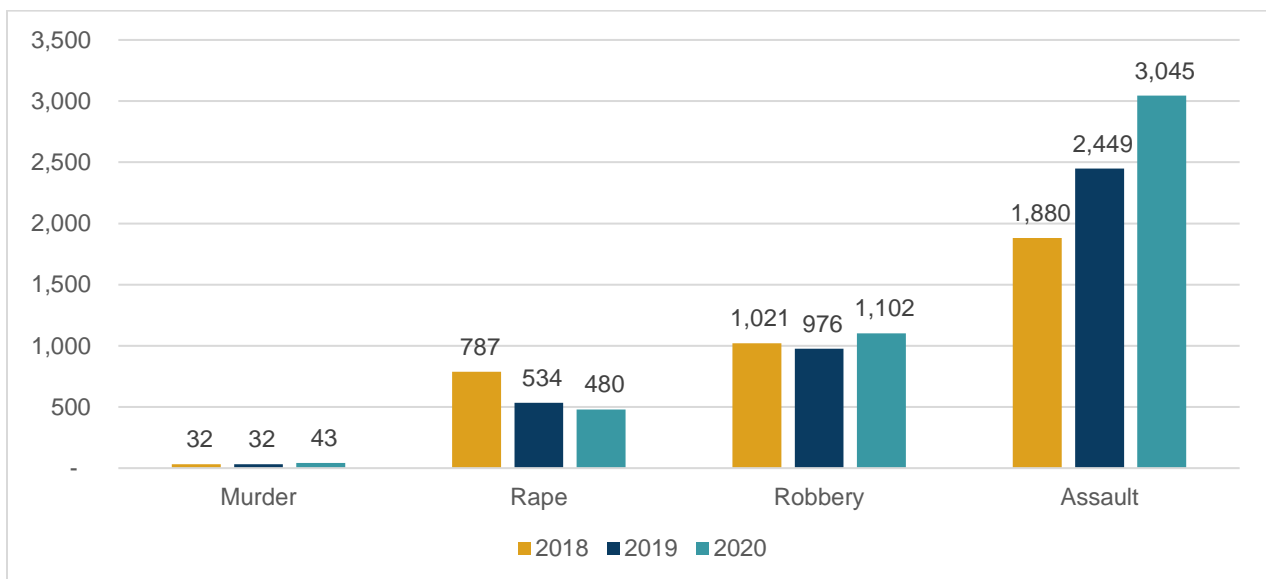
## Safety and Security – Risk Score: 74

The Safety and Security audit area falls under the Chief of Police, who reports to the Superintendent. The Chief of Police is supported by an Assistant Chief of Police, four Lieutenants, and one Sergeant. The Support Services Lieutenant is responsible for overseeing primarily civilian functions, including emergency management efforts and school safety audits, which are mandated by State law.

Inherent risk accounted for 63 percent of the raw risk score and district-specific risk accounted for 37 percent of the raw risk score. The primary factors driving the risk score for Safety and Security are as follows:

- The social and emotional impact of the COVID-19 pandemic on students and staff has increased safety risks nationwide.
- The amount of reported violent crime incidents by Austin PD for their jurisdiction has increased from 3,720 incidents in 2018 to 4,670 incidents in 2020. Figure 27 provides the breakdown by category. This change in violent crime increases inherent risks for AISD Safety and Security.

**Figure 27. Austin PD Reported Violent Crime Incidents, 2018-2020**

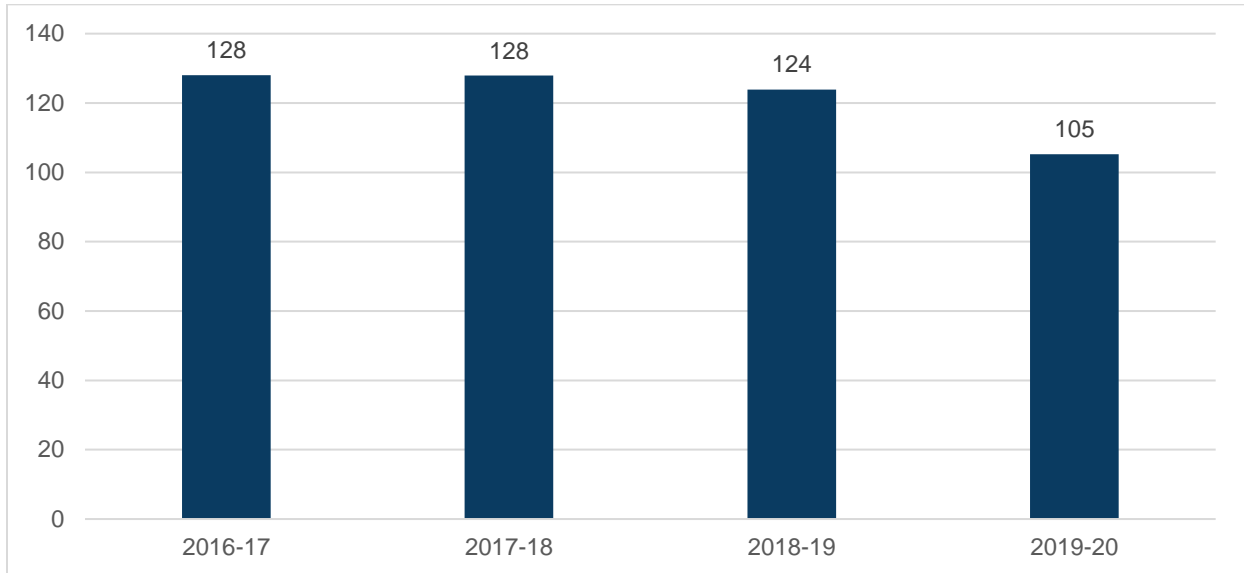


Source: Compiled from information obtained from the *Texas Crime Report for 2020* and the *Texas Crime Report for 2019* published by the Texas Department of Public Safety

- The implementation of a new records management system may require new or modified processes, which may temporarily impact data accuracy.
- Interviewees reported high turnover of police officers in recent years.

- Safety audits mandated by Texas Education Code 37.108 have been completed in a timely fashion, with no correspondence from TEA being received by Austin ISD. This reduces the risk to the Department.
- The number of State reported discipline incidents per in-person school day has decreased annually from 2016-17 to 2019-20, as shown in Figure 28. This could indicate effective discipline management practices.

**Figure 28. PEIMS Reported Discipline Incidents per In-Person School Day**



Source: Discipline incident counts obtained from *Counts of Students and Actions by Discipline Action Reasons* report for 2017 to 2020, published by the Texas Education Agency. The number of in-person school days was calculated by Gibson using information obtained from academic calendars and the *Austin ISD Open for Learning Plans for the 2020-21 School Year*, published by AISD

## Other Audit Areas

The remaining audit areas are presented in Table 4 below. This table includes each area's inherent risk, residual risk, and scaled risk score. Audit areas are presented from highest risk score to lowest risk score.

**Table 4. Other Audit Area Summary Table**

Auditable Area	Inherent Risk %	Residual Risk %	Scaled Risk Score
Procurement / Contracts	59%	41%	73
Student Services	54%	46%	73
Facilities Management	59%	41%	72
Federal Programs	56%	44%	72
Payroll	52%	48%	72

Auditable Area	Inherent Risk %	Residual Risk %	Scaled Risk Score
Accounts Payable	57%	43%	70
Nutrition Services	62%	38%	69
Asset Management	63%	38%	68
Technology	52%	48%	67
Career and Technology Education	51%	49%	59
Risk Management	50%	50%	56
School Activity Funds	55%	45%	56
Gifted and Talented	45%	55%	54
Co-curricular Activities	51%	49%	50
Communications	51%	49%	46
Research and Evaluation	47%	53%	46

Source: Gibson Consulting Group, 2022

## Risk Assessment Summary Matrix

Figure 29 presents a summary matrix of the scores for each audit area against each of the nine risk factors. Each box in the matrix contains the raw score. The risk factors are numbered based on the following definitions:

1. Potential for fraud or theft;
2. Risk of inaccurate data and reporting;
3. Risk of non-compliance;
4. Risk of failing to meet program or project goals and objectives
5. Health and safety risk;
6. Risk of being inefficient;
7. Management risk;
8. Potential for litigation; and
9. Risk of negative public sentiment.

**Figure 29. Summary of Austin ISD Risk Assessment Results**

Auditable Area	Risk Factor 1	Risk Factor 2	Risk Factor 3	Risk Factor 4	Risk Factor 5	Risk Factor 6	Risk Factor 7	Risk Factor 8	Risk Factor 9	Total	Highest Possible Score	Point Scale
Special Education	12	24	36	30	21	11	30	26	14	204	210	97
Human Resources	18	26	30	33	12	15	30	20	13	197	210	94
Construction Management	21	18	27	30	21	12	30	20	11	190	210	90
Academic Program Management	18	22	24	33	12	12	30	10	15	176	210	84
Financial Management	19	22	28	31	10	13	31	8	10	172	210	82
Governance	18	16	27	27	12	12	27	16	14	169	210	80
Transportation	16	16	19	22	28	10	25	20	9	165	210	79
PEIMS	21	22	27	21	12	13	21	12	9	158	210	75
Bilingual / ESL Education	13	18	28	31	10	9	28	10	10	157	210	75
Safety and Security	16	10	16	25	25	9	25	18	12	156	210	74
Procurement / Contracts	22	18	25	28	10	13	19	10	8	153	210	73
Student Services	10	18	25	19	22	11	22	16	10	153	210	73
Facilities Management	19	10	13	28	25	10	25	12	10	152	210	72
Federal Programs	19	18	28	28	10	10	22	8	8	151	210	72
Payroll	25	18	25	25	10	11	22	8	7	151	210	72
Accounts Payable	22	16	25	25	10	13	19	10	6	146	210	70
Nutrition Services	13	16	22	19	22	10	25	10	7	144	210	69
Asset Management	25	16	13	22	13	12	22	10	10	143	210	68
Technology	19	12	16	28	10	12	28	8	7	140	210	67
Career and Technology Education	10	10	22	22	13	8	25	8	6	124	210	59
Risk Management	14	12	17	20	8	8	23	10	5	117	210	56
School Activity Funds	26	12	17	14	8	6	17	10	7	117	210	56
Gifted and Talented	8	12	20	23	11	6	20	6	7	113	210	54
Co-curricular Activities	8	6	14	17	20	6	17	8	8	104	210	50
Communications	8	6	11	17	8	7	23	6	11	97	210	46
Research and Evaluation	14	10	14	20	8	5	14	6	5	96	210	46

Source: Gibson Consulting Group, 2022

Risk factors 4 (failing to meet program or project goals and objectives), 7 (management risk), and 3 (non-compliance) had higher raw risk scores than other risk factors. Risk factor 9 (negative public sentiment) had the lowest raw risk scores among the nine risk factors.

## Appendix A – List of Interviewees

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- Oscar Adams - Associate Director of Discipline
- LaTisha Anderson - Board of Trustees Member
- Leal Anderson - Athletic Director
- Dr. Theresa Arocha-Gill - Executive Director of Special Education
- Kristin Ashy - Board of Trustees Member
- Alana Bejarano - Director of Health Services
- Lynn Boswell - Board of Trustees Member
- Stuart Bowen - General Counsel
- Dr. Erin Bown-Anderson - Assistant Superintendent of Academics
- Lynn Brennan - Executive Director of Compensation and Benefits
- Sean Brinkman - Chief Technology Officer
- Elizabeth Casas - Chief Academic Officer
- Norma Castillo - Executive Director of Talent Acquisition
- Annie Collier - Executive Director, Contracts and Procurement
- Toni Cordova - Chief of Staff
- Alejandro Delgado - Executive Director, Enrollment and Advocacy
- Dr. Dessynie Edwards - Assistant Superintendent for Student Programs
- Dr. Stephanie Elizalde - Superintendent
- Dr. Creslond Fannin - Executive Director of Early College High Schools and Pathways in Technology
- Dr. Kevin Foster - Board of Trustees Member
- Ashley Gonzalez - Chief of Police
- Kris Hafezizadeh - Executive Director, Transportation and Vehicle Services

- Carolyn Hanschen - Executive Director, Accountability and Assessment
- Dr. Stephanie Hawley - Equity Officer
- Gilbert Hicks - Associate Superintendent of Elementary Schools
- Brandi Hosack - Assistant Superintendent of Human Capital Systems
- Dr. David Kauffman - Executive Director of Multilingual Education
- John Kohlmorgan - Executive Director of Technology Operations
- Noelita Lugo - Board of Trustees Member
- Maxfield Marchlewski - Director of Information Technology Security
- Dr. Anthony Mays - Chief of School Leadership
- Dr. Dru McGovern-Robinett - Assistant Superintendent of Talent Acquisition and Development
- Katrina Montgomery - Assistant Superintendent of Financial Services
- Scott Moore - Comptroller
- Dr. Suzanne Newell - Executive Director of Curriculum and Instruction
- Eduardo Ramos - Chief Financial Officer
- Dr. Jacob Reach - Chief of Governmental Relations and Board Services
- Bridget Remish - Executive Director of Employee Relations
- Geronimo Rodriguez - Board Of Trustees President
- Oscar Rodriguez - Executive Director of Enterprise Applications
- Dr. Jane Ross - Executive Director of Social and Emotional Wellness and Systems of Support
- Matias Segura - Chief of Operations
- Arati Singh - Board Of Trustees Secretary
- Jason Stanford - Chief of Communications and Community Engagement
- Christine Steenport - Executive Director, Food Service and Warehouse Operations
- Leslie Stephens - Chief Human Capital Officer
- Dr. Laura Stout - Associate Superintendent of Secondary Schools

- Mary Thomas - Executive Director, State, Federal, and Private Accountability
- Michelle Trevino - PEIMS Coordinator
- Yasmin Wagner - Board Of Trustees Vice President
- Michelle Wallis - Executive Director, Office of Innovation and Development
- Dr. Gloria Williams - Assistant Superintendent of Student Support Services
- Beth Wilson - Executive Director, Planning and Asset Management
- Ofelia Zapata - Board of Trustees Member