



2020-2021 HISD RISK ASSESSMENT REPORT - NON IT

Issue Date: March 9, 2021



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EXECUTIVE SUMMARY

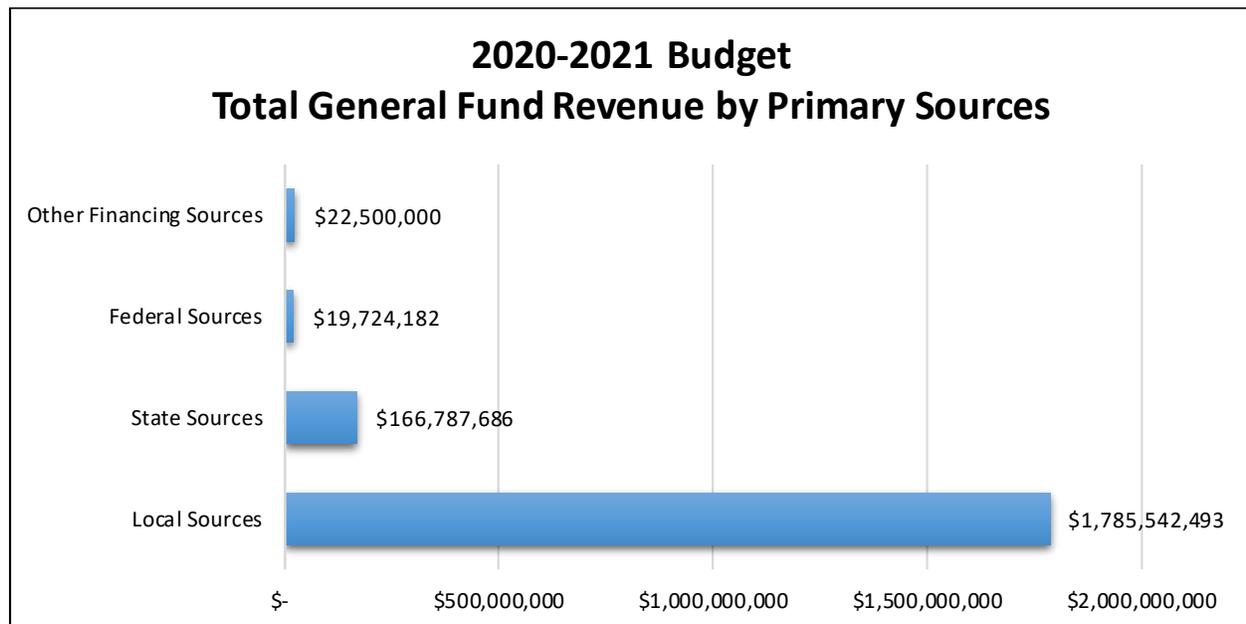
Scope

On behalf of the Office of Internal Audit and the Chief Audit Executive, BDO performed an update of the previous year’s enterprise-wide business risk assessment. HISD’s Information Technology area was excluded from this assessment because BDO performed a separate analysis. The non-IT risk assessment is intended to assist in identifying, documenting and evaluating the organization’s risks, and support the Office of Internal Audit in developing an audit plan that prioritizes and allocates the resources of the Internal Audit Department consistent with the District’s strategic direction.

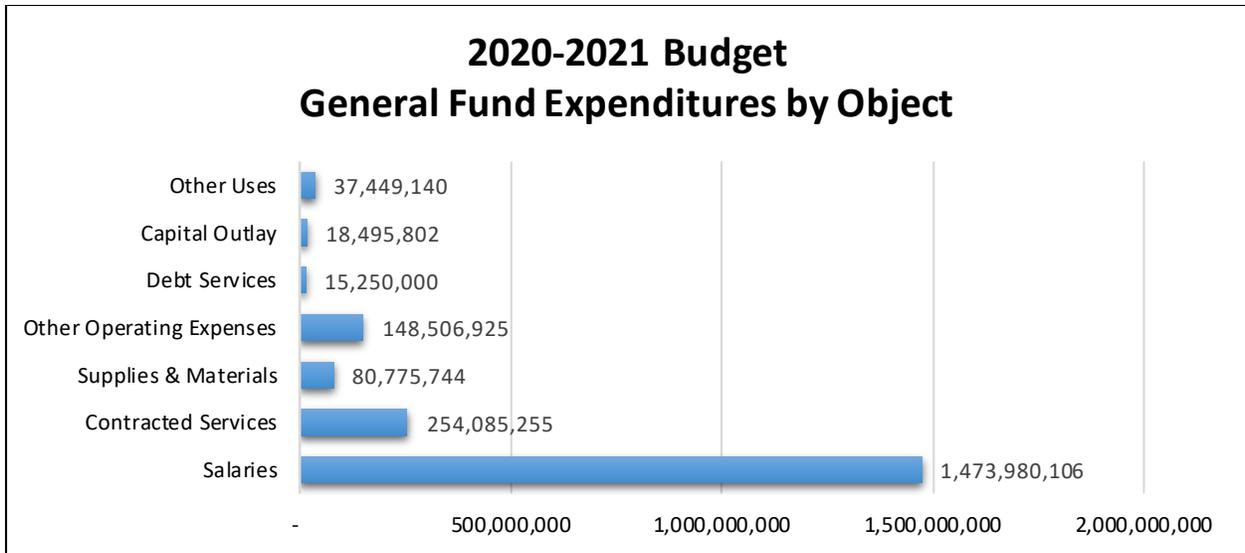
Background

As of October 2020, the Houston Independent School District (HISD) employed 27,195 full and part-time personnel serving 280 schools. The total general fund revenue and expenditures allocated by primary sources and objects are included below.

Total General Funds			
	Budget 2019-2020	Actuals 2019-2020	Budget 2020-2021
Total General Fund Revenue	\$1,940,675,482	\$2,055,710,548	\$1,994,554,361
Total General Fund Expenditures	\$1,963,877,171	\$1,906,804,204	\$2,028,542,973



Source: HISD 2020-2021 Budget Book.



Source: HISD 2020-2021 Budget Book.

HISD’s organization structure is comprised of the following Chiefs that report to the HISD Superintendent, Dr. Grenita Lathan.



Project Approach

The risk assessment update was conducted in accordance with the Standards promulgated by the Institute of Internal Auditors (IIA). The IIA Standards require the Chief Audit Executive to establish a risk-based plan with the input from senior management to determine Internal Audit’s priorities, consistent with the District’s goals. Risk-based auditing effectively serves three primary roles of internal auditing which are to provide:

- Feedback on the adequacy of internal control,
- A source of information for monitoring risks, and
- Identification and communication of best practices among industries and operating lines of business.

The annual enterprise risk assessment is an effort to assist the District in mitigating risks. The purpose of the risk assessment is two-fold, specifically to identify the:

- Business risks that could adversely affect the District.
- Audit universe, examine the auditable units and select areas with the greatest risk exposures to review and include in the annual internal audit plan.



The risk assessment was performed using a top-down risk-based approach. The project approach included the following steps:

- Reviews of pertinent management information (including past internal audit reports);
- Interviews with key individuals to understand the District’s objectives and identify key risks that hinder the achievement of these objectives;
- Analysis of key risks discussed by management during the risk assessment interviews;
- Creation of the risk assessment report; and
- Presentation of the risk assessment results to the Chief Audit Executive and the Board’s Audit Committee.

Conclusion

BDO, on behalf of the Office of Internal Audit, interviewed management to gain a thorough understanding of the objectives and related risks in each area and the District. Using this information and input and our top-down risk-based approach, the areas that were highlighted as high risk areas are listed on the next page:

- *Pandemic Impact* - The current impact and the challenges the District is facing as a result of the coronavirus pandemic
- *Ethics and Compliance Role* - The lack of a fully functioning Ethics and Compliance department
- *Special Education* - The inherent risks associated with Special Education, in combination with the observations identified from the TEA Special Investigations report.
- *Litigation Issues and Their Impact to the District* - Negative impact to the District as a result of the ongoing litigation matters.

Full details of the risk assessment process including notable interview results, risk register, audit universe and top risks identified can be found in the Key Steps and Appendix section that follows.

We appreciate the opportunity to provide services to HISD and the cooperation and courtesy extended to us during our review.

APPROVED:



Janet Smith
Managing Director, Risk Advisory Services
BDO USA, LLP

KEY STEPS

The following key steps were performed in completion of the annual risk assessment and audit plan:

Conduct Interviews

The following key District personnel participated in individual meetings to identify key changes from the previous year’s assessment and gain an understanding of the areas that pose a perceived inherent risk in their department and a perspective on the overall environment:

Table 1	
HISD Personnel	Position
Holly Marie Flynn-Vilaseca	Board Member
Judith Cruz	Board Member
Anne Sung	Board Member
Patricia Allen	Board Member
Grenita Lathan	Interim Superintendent
Glenn Reed	Chief Financial Officer
Eugene Salazar	Interim Chief Operating Officer
Alisha Jolivette	Interim Chief Operating Officer
Rick Cruz	Chief Strategy & Innovation Officer
Julia Dimmitt	Chief Human Resources Officer
Elneita Hutchins-Taylor	General Counsel
Yolanda Rodríguez	Interim Chief Academic Officer

WHAT WE HEARD - Notable Interview Results

Multiple interviewees cited the following top concerns facing the District:

Overall impact to the District due to the unpredictability of the Pandemic

Turnover and staffing concerns

Funding reductions due to litigation matters

Compliance concerns with policies and procedures

Compliance with Special Education regulatory requirements

Internal controls, lack of the Ethics & Compliance function

Management participation and attendance throughout the interview process was responsive. This enabled valuable input to gain a better understanding of the strategic objectives of the District and individual departments. Their input contributed to the development of the summary risk assessment results provided in this report.

Risk Register

We have defined six risk rating categories that we believe best represent the risk elements of the risk register at the District. The categories include: Financial, Operational, Legal/Regulatory, Strategic, Technology/Systems, People/Culture and Fraud.

- **Financial Risk** - The risk of losing funding or cash flow. There are a wide variety of circumstances that could cause the District to lose public funds or property.
- **Operational Risk** - The risk of loss resulting from a breakdown in internal controls, operations, or procedures.
- **Legal/Regulatory Risk** - The risk that can arise from violations of, or nonconformance with, laws, rules, regulations, prescribed practices, policies & procedures, and/or ethical standards.
- **Strategic Risk** - The risk of not meeting the strategic objectives of the District arising from adverse business decisions, poor execution of a strategic business plan, or improper implementation of those decisions.
- **Technology/Systems Risk** - The risk that data is not complete, accurate, and/or valid; also, the risk that data is not recorded correctly and/or readily accessible; likewise, the risk that the proprietary or confidential data is not restricted to authorized persons.
- **People/Culture** - The risk of not being able to retain personnel. There are a wide variety of circumstances that could result in this such as lack of training, reputation of the District, inappropriate and/or insufficient compensation.
- **Fraud Risk** - The risk of intentional manipulation of financials, misappropriation of assets, and/or corruption.

As part of the interview process, the risk register was used as an element in the identification of top risks within the District. Based on the responses received through the interviews with key District personnel, we identified top risks within each risk category, as noted in **Table 2**.

Table 2
FINANCIAL
Use of Significant Estimates - The risk that financial reporting activity will misrepresent actual business results due to heavy reliance on estimates, adjustments or reserves that are subjective and difficult to accurately quantify and/or associate with the occurrence of business events.
Budget - The budget does not accurately reflect the goals and objectives of the District or department and is not reasonable.
OPERATIONAL
Inefficient/Ineffective Internal Controls - The risk of inadequate or poorly designed internal controls and accountability.
Compliance with Policies and Procedures - The risk that employees responsible for executing business activities will fail to comply with the District’s policies and procedures due to lack of policies/procedures in place, training, failures of communication or mindful disregard, ultimately impacting decision-making.
LEGAL/REGULATORY

Litigation Issues - Lawsuits can result in expensive settlements, litigation costs and corrective action (e.g. employee/customer litigation, contract/fiduciary liability, etc.).
STRATEGIC
People or Key Resources - The risk that barriers (e.g. high turnover, inexperienced staff/skill limitations, excessive reliance on a key staff member, insufficient staffing/resources, etc.) can increase business risk impact and likelihood of its occurrence.
Negative Publicity - The risk of public disclosure of operations will negatively influence public perception that impacts the District’s ability to pass a budget and meet its strategic objectives
TECHNOLOGY/SYSTEMS
Inadequate Data Security and Access - The risk of not adequately restricting access to and protecting information.
PEOPLE/CULTURE
Lack of Clear Roles and Responsibilities - The risk that roles and responsibilities are not clearly defined, communicated, and understood by employees.
Deficient Values, Integrity, and Ethics - The risk of an employee breach of District values and Code of Conduct standards related to integrity, ethics and discrimination.
FRAUD
Misappropriation of Assets - The risk that the District engages in external and/or internal schemes, such as embezzlement, payroll fraud and theft.
Misconduct/Abuse - The risk that transactions or activities could be susceptible to management override (e.g. conflicts of interest, code of ethics violations, etc.). District could be directly or indirectly involved in monitoring and identifying misconduct and/or abuse.

Refer to **Appendix A** which includes the complete risk register and management’s interview responses.

Create/Update Audit Universe

After assessing risks and updating the risk register based on the interviews, it’s necessary to identify all the areas and specific activities that could be selected for an audit. The updated audit universe serves as a starting point for selecting auditable areas and it includes all departments, programs, activities and systems of the District. The audit universe has an added benefit of providing knowledge about the different functions the District performs. The knowledge gained during this process was instrumental in assessing risk.

The audit universe will be constantly evolving to reflect the creation or deletion of District programs. The universe is included in **Appendix B** and is current as of December 2020. The following items were reviewed and evaluated in order to update the audit universe along with the information gathered as a result of the interviews listed above:

- District’s Public Internet Site
- District’s Organizational Charts
- District’s Policies and Procedures

The IIA standards suggest the use of an Audit Universe to develop the risk-based audit plan. The Audit Universe is meant to be a list of all possible audits that could be performed and serves as a tool to assess the risks affecting the District. The Audit Universe elements identified as having

a significant potential impact should be considered for inclusion in the next annual audit plan. A risk is a set of circumstances that can hinder an objective.

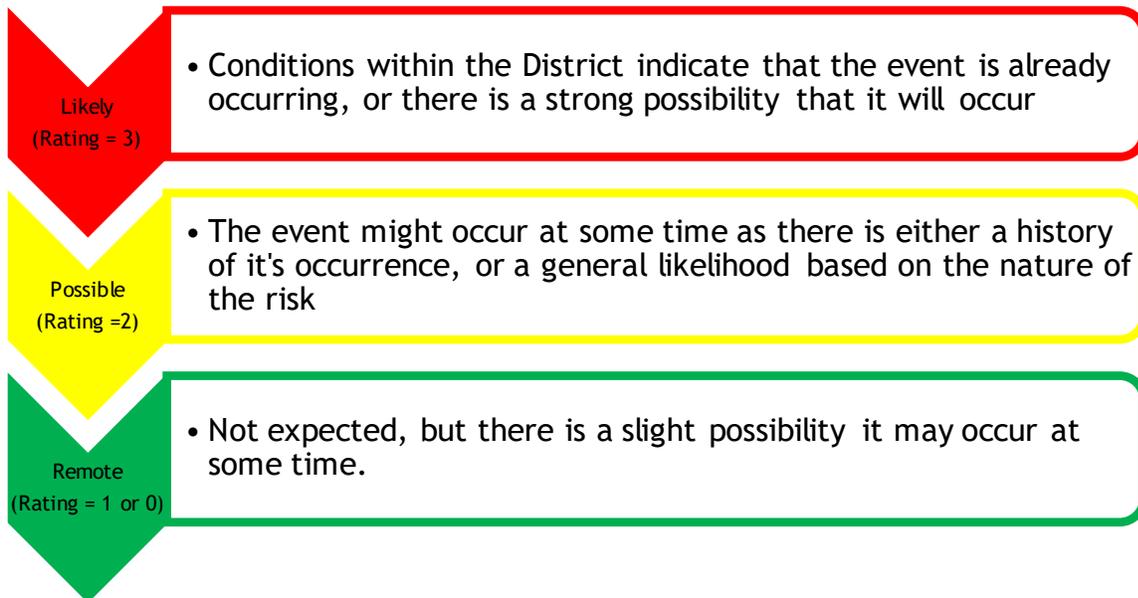
Rank Auditable Areas by Risk

With all the above risk considerations taken into account, the Audit Universe was ranked based on the following risk considerations:

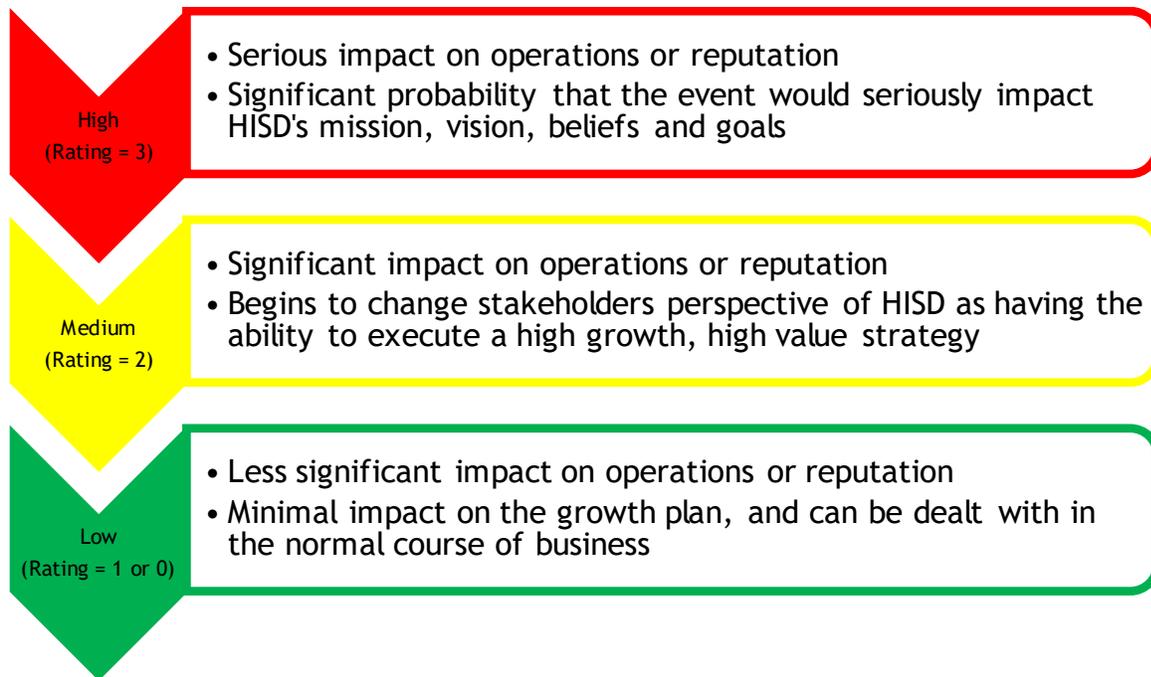
- Strategic Risk
- Financial Risk
- Reputation Risk
- Legal/Regulatory Risk
- Operational Risk
- Technology/Systems Risk
- Fraud Risk
- Changes (Major/Minor)
- Time Since Last Audit
- Prior Audit Findings and Exceptions

A score was assigned from zero to three (with zero representing the lowest risk and three representing the highest risk) for each risk factor that assesses the relative likelihood and potential impact of the identified risk factor for each audit universe element. The rating definitions for each score are as follows for both their likelihood of occurrence and impact:

The **Likelihood** rating represents the probability that an event or risk could occur.



The **Impact** rating represents the exposure to the organization should the event or risks occur.



The scores were based on historical and current information, and interviews with management and staff. A score was assigned for each of the risk factors and a total combined risk score was calculated for each potential audit area. A total combined risk score of 37 or greater was considered to be high risk and a total combined risk score of 18 or less was considered to be low risk.

Top Risk Evaluation

This section highlights the high risk areas, as a result of discussions with Management and members of the Board of Education. All are considered to pose significant risks to the District's ability to grow, provide high quality service, prevent fraud or facilitate the development of a strong internal control environment.

1. Pandemic Impact

Area of Concern

Many individuals, through interviews, voiced concerns about the current impact and the challenges the District is facing as a result of the coronavirus pandemic. Uncertainties such as safety, social distancing, virtual learning, and revenue impact has presented a risk for the District's ability to accurately estimate/budget and strategically plan for the future of the District.

Potential Risk Exposure

The coronavirus pandemic poses an unprecedented challenge to the District. Lack of predictability of this pandemic may result in the District's inability to meet and support the students' needs, ultimately impeding the District's overall mission, vision, belief and goals.

2. Ethics and Compliance Role

Area of Concern

The District does not have a fully functioning Ethics and Compliance department. This area of concern was presented in the previous risk assessment report and continues to be a concern based on interview discussions with Management and members of the Board of Education. This function reports to the Chief Audit Executive and action was taken to try and fill the manager position; however the role is still vacant. In 2019, the role was downgraded from Grade 35 (Officer) to Grade 32 (Manager) which makes the position less desirable to some. Concerns were raised regarding the inability to investigate hotline complaints and address major issues within the District due to the vacant manager role. The Ethics and Compliance function is responsible for promoting an ethical atmosphere throughout the District by conducting investigations, monitoring compliance, and providing related services. It should be noted that Investigations, as a matter of practice, are divided among the Ethics and Compliance, General Counsel, and Human Resources departments.

Potential Risk Exposure

Without a fully staffed Ethics and Compliance function along with a consistent long-term leader, there is a potential risk that the District does not maintain the ethical standards and comply with laws, regulations and District policies that are under the Ethics and Compliance department's purview.

3. Special Education

Area of Concern

Based on 2018-2019 demographics for HISD, approximately 17,000 (8%) of all HISD students are in the Special Education program. In multiple interviews, Special Education was highlighted as an area of concern. Special Education has extensive compliance requirements and, therefore, a highly scrutinized area. Due to the inherited risks associated with this area, as well as the findings identified from the recent TEA Special Investigation report, this has been identified as a high risk area within the District.

Potential Risk Exposure

Lack of governance and monitoring of Special Education services could warrant additional investigations and possible fines from regulators due to noncompliance of laws and regulations.

4. Litigation Issues and Their Impact to the District

Area of Concern

We encountered a high amount of concerns on the overall negative impact to the District as a result of the litigation matters that are ongoing. Management and the Board of Education has expressed that the ongoing public litigation matters may

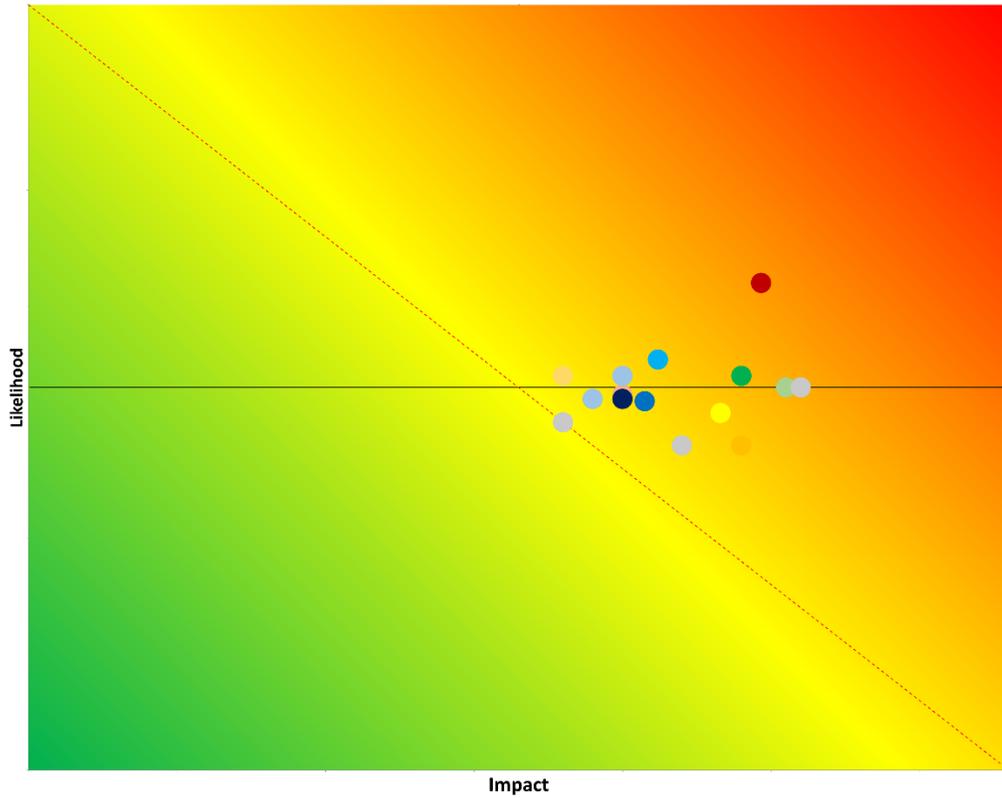
expose the District to negative publicity and damage the District’s reputation. Furthermore, our observation throughout the interviews revealed a common thread of opinion that some of the litigation matters may be a result of employee error, compliance with policies and procedures, and/or ineffective/inefficient internal controls.

Potential Risk Exposure

We consider this area to be a potentially significant risk as this could ultimately impact the District’s funding and deter the District’s overall mission, vision, beliefs and goals.

In addition to the above risks, there were other areas of high risks that were identified. Refer to the Top 15 Risk Heat Map below, which was developed to graphically represent areas of risk to consider as a result of an evaluation of the likelihood and potential impact of the identified risks.

Top 15 Risk Heat Map



- Business Logistics and Purchasing: Professional Services Contracts, Vendor Master Setup, Sourcing, Bidding Process, PO Process, Inventory Control, Contract Compliance/Vendor Contracts, Change Orders, Procurement Not Processed Through Purchasing Dept.
- Budgeting & Financial Planning: Department and District Wide Budget, School Based and Special Revenue Budgeting, Grants
- Special Populations: Administration, Policies and Procedures
- Counseling and Compliance: Registrar (Data Integrity, Performance Analysis and Reporting, Student Coding, Student Attendance and Enrollment Reporting, etc.)
- Business Logistics and Purchasing: ProCard Program, Administration, Policies and Procedures, Warehouse Operations
- Controller's Office: Treasury
- Human Resources: Administration, Compensation, Employee Relations, Hiring Policies and Procedures, Succession Planning, Complaints, Investigations and Resolutions
- College Readiness: Grant Funding
- District Wide: Governance, Policies and Procedures
- Construction Services: Capital Improvement Projects (Bond Funded and Other Projects)
- Controller's Office: AP & Payroll
- Research and Accountability: Academic Performance and Data Integrity
- Career Readiness: Registrar, CTE Coding for State Submission
- Ethics and Compliance Program and Communication
- Facilities and Fleet Services: General Maintenance, Service and Repairs; Fleet Management Replacement,

Appendix A: Risk Register and Management Interview Results

RISK REGISTER	
<u>FINANCIAL</u>	Interviewee Expressing Concerns (%)
Achieving Financial Goals - The risk that the District will be unable to meet their financial goals and be pressured by the Board or management to take unwise or inappropriate actions to report results which meet market expectations.	27%
Materiality - The risk that any financial reporting activity will misrepresent results by an amount that would reasonably change voter or other external third party assessments of the District’s performance.	7%
Volatility - The risk that financial reporting will be inaccurate, incomplete or untimely.	0%
Use of Significant Estimates - The risk that financial reporting activity will misrepresent actual business results due to heavy reliance on estimates, adjustments or reserves that are subjective and difficult to accurately quantify and/or associate with the occurrence of business events.	33%
Budget - The budget does not accurately reflect the goals and objectives of the District and is not reasonable.	33%
<u>OPERATIONAL</u>	
Inefficient/Ineffective Internal Controls - The risk of inadequate or poorly designed internal controls and accountability.	36%
Quality of Work - The risk of poor quality work due to the pressure from management on completing job responsibilities timely.	0%
Employee Error - The risk of unintentional errors by employees due to a lack of competence or training or unfamiliarity with policies and procedures.	15%
Inappropriate Data Usage - The risk of the misuse of sensitive or confidential information by employees or other outside parties.	3%
Non-Routine/Complex Transactions - The risk that incorrect or inconsistent handling of infrequent or complex activities could cause inconsistent financial reporting.	6%
Compliance with Policies and Procedures - The risk that staff responsible for executing business activities will fail to comply with the District’s policies and procedures, whether due to lack of training, failures of communication or mindful disregard.	34%
Weather/Natural Disaster/Pandemic - The risk that a major natural disaster/pandemic could threaten the District’s ability to sustain operations, provide essential services or recover operating costs.	6%

<u>LEGAL/REGULATORY</u>	
Legal and Economic Impacts - The risk of direct or indirect impact on activities from changes in the regulatory environment.	17%
Unresponsive to Legal/Regulatory/Compliance Changes - The risk that District is unaware of or does not respond to changes in laws and regulations to ensure compliance.	17%
Litigation Issues - Lawsuits can result in expensive settlements, litigation costs and corrective action (e.g. employee/customer litigation, contract /fiduciary liability, etc.).	66%
<u>STRATEGIC</u>	
Insufficient or Inadequate Strategic Planning - The risk that an inefficient and ineffective strategic planning process, including poor assumptions, results in the District’s inability to meet their goals and objectives.	16%
Lack of Appropriate Governance - The risk that senior management or Board members commit actions that are detrimental to voter’s’ interests, including misrepresenting the District’s intentions or business results.	13%
People or Key Resources - The risk that barriers (e.g. high turnover, inexperienced staff/skill limitations, excessive reliance on a key staff member, insufficient staffing/resources, etc.) can increase business risk impact and likelihood of its occurrence.	27%
Organization Reputation - The risk that the District’s reputation could be exposed based on lack of voter satisfaction with services, or ability to provide new and innovative educational programs; negative public reaction due to identified regulatory, compliance or legal issues.	17%
Negative Publicity - The risk of public disclosure of operations will negatively influence public perception that impacts the District’s ability to pass a budget and meet its strategic objectives	27%
<u>TECHNOLOGY/SYSTEMS</u>	
Lack of Information Integrity - The risks associated with the authorization, completeness, timeliness and accuracy of transactions/data as they are entered into, processed and reported by various systems.	23%
Lack of Timely, Reliable, and Relevant Information for Decision Making - The risk that relevant internal and external information necessary for decision making is not available on a timely basis and/or is unreliable.	23%
Inadequate Data Security and Access - The risk of not adequately restricting access to and protecting information.	38%
Sensitivity of Data - The risk that the District will divulge, inappropriately use or fail to control student or employee data which is confidential or private.	8%
Lack of Access to Information - The inability to have access to information properly and adequately perform job responsibilities.	8%

<u>PEOPLE/CULTURE</u>	
Lack of Clear Roles and Responsibilities - The risk that roles and responsibilities are not clearly defined, communicated, and understood by employees.	35%
Deficient Values, Integrity, and Ethics - The risk of an employee breach of District values and Code of Conduct standards related to integrity, ethics and discrimination.	41%
Inappropriate Performance Incentives - The risk of either insufficient performance incentives or incentives that are unrealistic or misunderstood causing employees to act in an inappropriate manner.	6%
Insufficient Training - The risk that employees, management or board members are not properly trained or informed in process, resulting in inaccurate decisions for the District.	6%
Inability to Retain Quality Personnel - The risk of not being able to retain quality personnel due to reputation of District and/or inappropriate or insufficient compensation .	12%
<u>FRAUD</u>	
Misappropriation of Assets - The risk that the District engages in external and/or internal schemes, such as embezzlement, payroll fraud and theft.	30%
Misconduct/Abuse - The risk that transactions or activities could be susceptible to management override (e.g. conflicts of interest, code of ethics violations, etc.). District could be directly or indirectly involved in monitoring and identifying misconduct and/or abuse.	45%
External Crime - The risk that activities could be exposed to external theft and destruction (e.g. robbery, asset/information theft, etc.). District could be directly or indirectly involved in monitoring and identifying external crime.	15%
EXTERNAL FRAUD - The risk that transactions and activities could be exposed to external fraud (e.g. check frauds and kiting). District could be directly or indirectly involved monitoring and identifying external fraud.	10%
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Appendix B: Audit Universe

Office	Area	Detailed Universe Updated
Chief Academic Officer	Research & Accountability	Academic Performance Analysis and Data Integrity
Chief Academic Officer	Special Populations	Special Education - Administration and Policies and Procedures, Programs, Professional Development
Chief Academic Officer	Campus Compliance	Campus Entity Audits, Activity Funds, Principle Changes
Chief Academic Officer	Leadership and Teacher Development	Grant Management
Chief Academic Officer	Special Populations	Multilingual - Dual Language, English as a Second Language (ESL), Immigrant, Migrant and Refugee, Funding Controls & Compliance
Chief Academic Officer	Special Populations	Special Education Compliance - Identification; Programs; Individualized Education Plan (IEP) and Administrative Review and Dismissal (ARD)
Chief Academic Officer	Research & Accountability	Performance Management/Evaluations
Chief Academic Officer	Special Populations	Gifted and Talented - Funding, Controls & Compliance
Chief Academic Officer	Academic Instructional Technology	Digital Learning Support
Chief Academic Officer	Leadership and Teacher Development	Consistency and Quality of Teacher Evaluations
Chief Academic Officer	Training and Development	Training and Development
Chief Academic Officer	Leadership and Teacher Development	Administration and Policies and Procedures
Chief Academic Officer	Special Populations	Intervention Programs
Chief Academic Officer	Student Services	After School Programs and Outside Organizations
Chief Academic Officer	Student Services	On Time Grad Academy
Chief Academic Officer	Achieve 180 Schools	Achieve 180 Schools

Office	Area	Detailed Universe Updated
Chief Academic Officer	Elementary Curriculum	Curriculum Administration & Programs
Chief Academic Officer	Secondary Curriculum	Curriculum Administration & Programs
Chief Academic Officer	Special Populations	Special Education Occupational Therapy, Physical Therapy, and Assistive Technology
Chief Academic Officer	Special Populations	Psychological Services
Chief Academic Officer	Student Services	Athletic Programs, Facilities & Usage; Sporting Events - Cash and Receipt Handlings
Chief Academic Officer	Student Services	UIL Academic Programs
Chief Academic Officer	Elementary Curriculum	Fine Arts
Chief Communications Officer	Translations & Interpretations	Written and Oral Interpretation Services
Chief Communications Officer	Communications & Publications	Website and TV Control and Standards
Chief Communications Officer	Media Relations	Local, State and National Media Relations
Chief Financial Officer	Business Logistics and Purchasing	Public Solicitation Bidding Process
Chief Financial Officer	Business Logistics and Purchasing	Sourcing
Chief Financial Officer	Business Logistics and Purchasing	Vendor/Professional Service Contracts
Chief Financial Officer	Business Logistics and Purchasing	PO Process
Chief Financial Officer	Business Logistics and Purchasing	Vendor Management - Vendor Master Setup
Chief Financial Officer	Business Logistics and Purchasing	Logistics - Inventory Control
Chief Financial Officer	Business Logistics and Purchasing	Contract Compliance/Vendor Contracts
Chief Financial Officer	Business Logistics and Purchasing	Procurements Not Processed Through the Purchasing Department
Chief Financial Officer	Business Logistics and Purchasing	Change Orders
Chief Financial Officer	Budgeting & Financial Planning	Grants

Office	Area	Detailed Universe Updated
Chief Financial Officer	Budgeting & Financial Planning	Departmental and District Wide Budgets
Chief Financial Officer	Budgeting & Financial Planning	School Based Budgeting
Chief Financial Officer	Budgeting & Financial Planning	Special Revenue Budgeting
Chief Financial Officer	Controller's Office	A/P - Disbursements and Duplicate Payments
Chief Financial Officer	Controller's Office	Payroll Operations - Overtime Analysis
Chief Financial Officer	Controller's Office	Payroll Operations - Time Reporting
Chief Financial Officer	Controller's Office	Treasury - Cash Receipts and Deposits
Chief Financial Officer	Controller's Office	Treasury - Bank Reconciliations
Chief Financial Officer	Controller's Office	Payroll Management - Terminations, Garnishments, Withholding, etc.
Chief Financial Officer	Business Logistics and Purchasing	Logistics - Warehouse Operations
Chief Financial Officer	Business Logistics and Purchasing	Business Solutions - Administration, Policies and Procedures
Chief Financial Officer	Business Logistics and Purchasing	ProCard Program
Chief Financial Officer	Controller's Office	Treasury - Investment Management and Investment Funds
Chief Financial Officer	Controller's Office	Treasury - Debt Management
Chief Financial Officer	Controller's Office	Treasury - Cash and Liquidity Management
Chief Financial Officer	Controller's Office	Treasury - Disbursement Processing
Chief Financial Officer	Controller's Office	Treasury - Public Funds Investment Act
Chief Financial Officer	Controller's Office	Payroll -Administration, Accounting, Policies and Procedures
Chief Financial Officer	Controller's Office	Enterprise and Internal Service Funds
Chief Financial Officer	Controller's Office	A/P -Travel Expenditures/Expense Reporting
Chief Financial Officer	Controller's Office	Property Tax Entries

Office	Area	Detailed Universe Updated
Chief Financial Officer	Controller's Office	Fixed Asset Accounting - Inventory Asset Management
Chief Financial Officer	Controller's Office	Checks & Cash Handling - Activity Funds
Chief Financial Officer	Controller's Office	Treasury- GL Reconciliations
Chief Financial Officer	Business Logistics and Purchasing	Logistics - Furniture Services
Chief Financial Officer	Business Logistics and Purchasing	Logistics - Textbook Operations
Chief Financial Officer	Medicaid Finance	Medicaid Finance - Administration, Policies and Procedures
Chief Financial Officer	Controller's Office	Treasury - Unclaimed Property
Chief Financial Officer	Controller's Office	Fund Accounting - Policies and Procedures, Internal Controls, Account Reconciliations, Journal Entry Approvals
Chief Financial Officer	Controller's Office	Critical Spreadsheets
Chief Financial Officer	Controller's Office	SAP Configurable Controls
Chief Financial Officer	Benefits	Employee Benefits Administration, Policies and Procedures
Chief Financial Officer	Benefits	Worker's Compensation - Administration and Disability
Chief Financial Officer	Benefits	Drug-Free Workplace Compliance
Chief Financial Officer	Tax and Finance Attorney	Tax and Finance - Administration, Policies and Procedures
Chief Human Resources Officer	Human Capital Accountability	Hiring Policies and Procedures and Termination Process
Chief Human Resources Officer	Human Resources	Payroll Operations - Stipend Payments
Chief Human Resources Officer	Human Resources	Administration (Termination Process, Records Management, Succession Planning)
Chief Human Resources Officer	Business & Financial Operations	Compensation
Chief Human Resources Officer	Employee Relations	Employee Relations - Complaints, Investigations, and Resolutions
Chief Human Resources Officer	Human Resources	Relationship with HISD Unions

Office	Area	Detailed Universe Updated
Chief Human Resources Officer	Human Capital Accountability/AC{	Certification and Alternative Certifications
Chief Human Resources Officer	Employee Relations	Policies and Procedures, Communications & Training
Chief Human Resources Officer	Student Services	Health and Medical Services
Chief Human Resources Officer	Recruitment	Recruitment Policies and Procedures
Chief Human Resources Officer	Associate Teachers	Long-Term Associate Teachers
Chief of Staff	District Coordinator of School Improvement	School Improvement Plan
Chief of Staff	Policy Administration	Policy Administration
Chief of Staff	Board Services	Board Services
Chief Operating Officer	Construction Services	Capital Improvement Projects - Bond Funded and other projects
Chief Operating Officer	Facilities and Fleet Services	Fleet Management - Replacement, Inventory and Preventive Maintenance
Chief Operating Officer	Facilities and Fleet Services	Facilities - General Maintenance Services and Repairs
Chief Operating Officer	Nutrition Services	Compliance (Financial, TDA Requirements)
Chief Operating Officer	Transportation Services	Bus Routing and Scheduling, Student Ridership, Driver Safety
Chief Operating Officer	Facilities and Fleet Services	Fleet Management - Vehicle and Gas usage and Fuel Facility
Chief Operating Officer	Facilities and Fleet Services	Facilities to Standard Program
Chief Operating Officer	Construction Services	Facilities Design - (A&E Firm Review, PM Firm Review, etc.)
Chief Operating Officer	Facilities and Fleet Services	Rentals (Policy and Pricing)
Chief Operating Officer	Facilities and Fleet Services	Utilities & Energy Management Program
Chief Operating Officer	Nutrition Services	Warehouse Operations and Controls, Inventory Count
Chief Operating Officer	Business Operations Support	Customer Care and Operations Administration, Policies and Procedures
Chief Operating Officer	Construction Services	Business Solutions - Policies and Procedures, Procurement

Office	Area	Detailed Universe Updated
Chief Operating Officer	Facilities and Fleet Services	Project Management and Planning
Chief Strategy and Innovation Officer	Career Readiness	Career and Technical Education (CTE) Coding for State Submission
Chief Strategy and Innovation Officer	College Readiness	Grant Funding College and Career Advisors
Chief Strategy and Innovation Officer	Counseling and Compliance	Registrar - Data Integrity, Performance Analysis and Reporting
Chief Strategy and Innovation Officer	Counseling and Compliance	Registrar - Student Coding
Chief Strategy and Innovation Officer	Counseling and Compliance	Registrar - Student Attendance & Enrollment Reporting Per Unit Allocation (PUA)
Chief Strategy and Innovation Officer	Counseling and Compliance	Registrar - Student Record, Grade Change Procedures & Policies
Chief Strategy and Innovation Officer	Officer of School Services	School Waivers - General and Class Size
Chief Strategy and Innovation Officer	Officer of School Services	Student Discipline
Chief Strategy and Innovation Officer	School Services	Federal & State Compliance
Chief Strategy and Innovation Officer	Student Services	Social and Emotional Learning - Administration and Policies and Procedures
Chief Strategy and Innovation Officer	Office of School Choice	Administration, Policies and Procedures, Programs
Chief Strategy and Innovation Officer	Student Services	Wrap Around Services
Chief Strategy and Innovation Officer	Student Services	Charter School Administration and Policies and Procedures
Chief Strategy and Innovation Officer	Office of School Choice	Student Transfers
Chief Strategy and Innovation Officer	Student Services	Student Assistance - Homeless/State Comp Ed Program; Attendance Outreach
Chief Strategy and Innovation Officer	Career Readiness	Academic and Career Counseling - Administration, Policies and Procedures
Chief Strategy and Innovation Officer	College Readiness	College Readiness - Administration, Policies and Procedures
Chief Strategy and Innovation Officer	Post-Secondary Programming	Programs - Administration, Policies and Procedures, (Emerge, Explore, Dual Credit, AP, Launch)

Office	Area	Detailed Universe Updated
Chief Strategy and Innovation Officer	Equity and Outreach	Programs - Administration, Policies and Procedures, (Professional Development for Family and Community Engagement (FACE), Minority Male Initiative, etc.)
Chief Audit Executive	Ethics and Compliance	Ethics and Compliance Program and Communication
Chief Audit Executive	Ethics and Compliance	E-Rate Program/CIPA
District Wide	Governance, Policies and Procedures	Governance, Policies and Procedures
District Wide	School Improvement Grant - Title Expenditures	School Improvement Grant - Title Expenditures
District Wide	Business Continuity	Business Continuity
District Wide	Strategic Partnerships	District-Wide Corporate and Non-Profit Partnerships and Donations
District Wide	Equity and Equality	Equity and Equality
District Wide	Business Operations & Bond Communication	Outreach and Strategic Communication on Bond Program
District Wide	Strategic Partnerships	Special Events
District Wide	HISD Foundation	Donations/Financial Reporting
District Wide	VIPS	Volunteer Database System (Volunteers not registered in the VIPS System)
General Counsel	Public Information Office	Public Information Requests
Superintendent	Police Department	School Safety
Superintendent	Police Department	Property Room(s)
Superintendent	Police Department	Police Department - Administration, Policies and Procedures