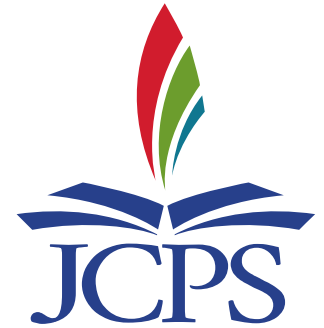
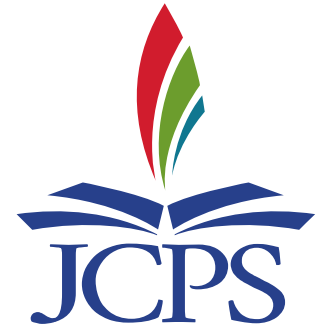


Today's Objective



- Review the Audit Universe to:
 - Provide ARMAC and JCPS Board with:
 - Deeper understanding of the Organization
 - Deeper understanding of the relationships between activities and how they drive the achievement of Vision 2020 in Action
 - Provide Internal Audit and the Cabinet with:
 - Methodology to drive process accountability
 - Baseline to drive Enterprise Risk Management
- Review the status of the current audit plan as of Dec 31
 - Listing of accomplishments to date
 - What have we learned
- Review the proposed changes to the audit plan for Jan – Oct 2019
 - How work is being prioritized
 - How much coverage does it provide
- Discuss the vision for the internal audit function

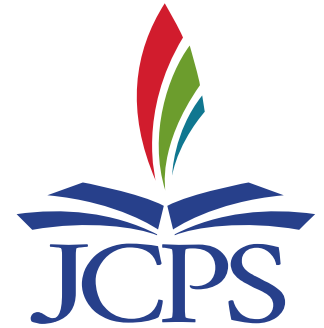
What is an Audit Universe?



An audit universe lists all the auditable activities within an organization. Auditable activities are processes that can reside in one area within an organization or may run across the entire organization. Based on the needs, risks and objectives of the Organization (i.e. JCPS) an internal audit engagement (assurance, consulting or monitoring activity) may approach developing the audit universe from different perspectives.

To illustrate here are some examples of different approaches that lead back to information technology.

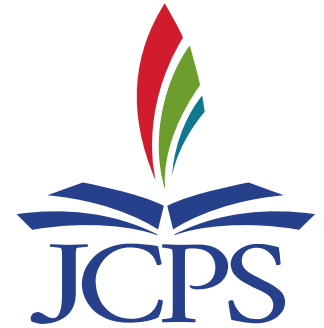
Illustrative Example



- Review IT Development Process – Start with a list of IT systems and look at the development process or start with the development process and review IT systems that have had implemented changes recently;
- Review Data Compliance – Start with regulations and board policies related to data and privacy then look at the IT systems and processes;
- Review Education or Support Area – Start with the process listing, select a process for focus, then review the IT systems that support the process.

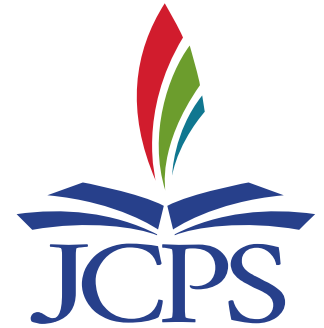
This can go on for several iterations.....

Approach by JCPS Internal Audit



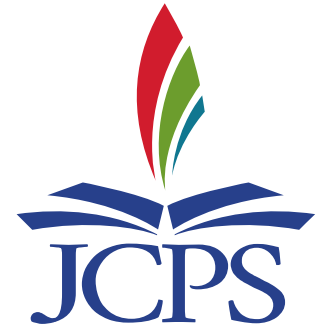
- Reviewed information about each Chief's Roles and Responsibilities
- Interviewed each Chief and their direct reports to obtain a general understanding of processes within their sphere of influence
- Developed a listing of processes
- Along with Dean Dorton (DDF) met with each Chief to discuss the process listing and have them validate the listing, making adjustments along the way (resulted in 204 identified processes)
- Met with JCPS Board Members to discuss their perception of risk and concerns they wanted considered
- Assigned every process into a category and strategic objective (which has not be confirmed with everyone)
- IT is the least mature, awaiting the results of DDF IT risk assessment.

Why go through this exercise?



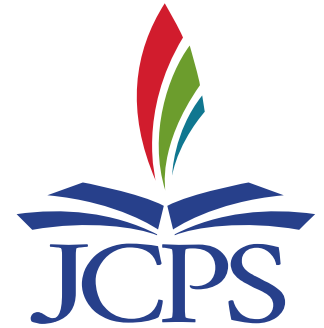
- Assist in learning the breadth and depth of the organizations processes
- Assist in determining where internal audit should spend its resources
- Create a baseline to gain a deeper understanding of how the organization goes about achieving its objectives
- Identify processes that cross departmental boundaries
- Strengthen outcomes by helping the organization establish process owners
- Provide a mechanism to evaluate processes based on risk

What is a Process Driven Organization?



A process is a collection of tasks that produces an output that supports the objectives of the organization and may feed into another process. Some processes reside in one department but most of the time they move across an organization.

Example 1 – Payroll Processing

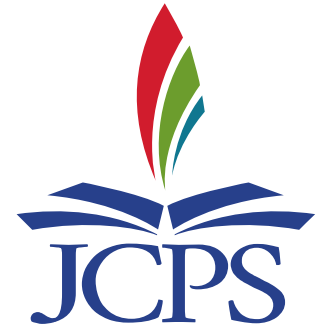


- Staff members at schools work or take leave
 - Staff reports their attendance to their supervisor
 - Assigned timekeepers at the school enters the attendance into the timekeeping system
 - Central Office payroll manager uses the data in the timekeeping system to process payroll

Who owns the process?

Hypothesis: In a process based organization the Payroll Manager owns the process end to end. Processes at the school or central office are overseen based on expectations set by the payroll manager; payroll manager has overall accountability and knows the degree to which school timekeepers are adequately following the process, payroll manager has service level agreements (SLA) with Chief of Schools to 1) report performance of time keepers to Chief, 2) for Chief to hold time keepers accountable via the school administrator

Example 2 – Restraints and Seclusion (R&S)

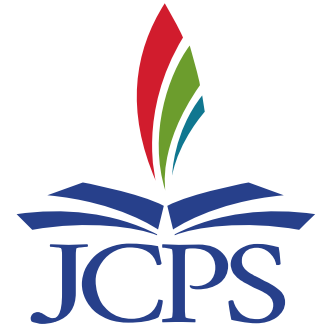


- Academic Officer sets policies and coordinates training, along with identifying key metrics/controls for R&S
 - Chief of Schools ensures all school based staff are trained in proper R&S
 - ARSI accumulates data on R&S
 - Chief of Schools monitors data on R&S
 - Chief of Schools reviews data with Academic Officer
 - Academic Officer updates policies and training as needed

Who owns the process?

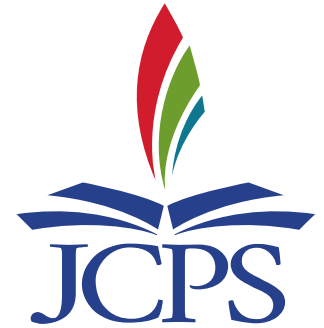
Hypothesis: Academic Officer is the process owner and is accountable for reporting to the Superintendent on the degree of success meeting agreed upon metrics and outcomes. Academic Officer has SLA with Chief of School outlining expectations for the process. Chief of School via Assistant Superintendents and School Administrators ensures objectives are achieved.

What is Enterprise Risk Management



- Enterprise risk management involves understanding the risks that will impact the organization's ability to achieve its strategic objectives as well as tactical risks to ensure the accomplishment of each process within the organization. Risks may cut across processes and organizational boundaries. Generally a risk category would have an owner to assess risk tolerance for that risk area similar to a process category owner that assesses process risk across the process category.
- A mature organization that knows its processes and know its risks can work to optimize those processes to be highly efficient, meets strategic and tactical goals, and deploy controls and monitoring that reduce risks to within the organization's risk appetite. ERM for JCPS is a journey that is just getting underway. The audit universe helps set the foundation for this evolution.

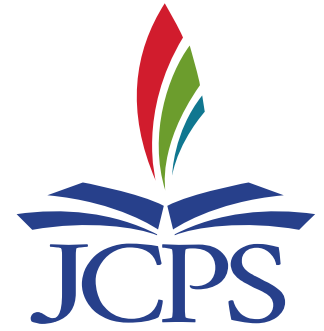
What's Next?



The Audit Universe is an evolving process and will never be fully complete. The next steps will include:

- Validating category descriptions
- Validating strategic objective assignments
- Re-evaluating identified processes
 - Identifying ultimate process owner
- Gathering process narratives
- Identifying process risks
- Identifying process controls

Questions



Jefferson County Public Schools
Internal Audit

Status of FY 2019 Work Plan
Proposed Work Plan
Internal Audit Risk Assessment

January – October 2019

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**Jefferson County Public Schools
FY 2019 Annual Work Plan
Status as of December 31, 2018**

Audit Activity	Synopsis	Status
Payroll	The review was deemed Acceptable with some exceptions. Corrective action is in the process of being implemented.	Complete
Travel & Other Business Expenses	The review received a rating of Acceptable with some exceptions. Corrective action is in the process of being implemented.	Complete
Travel & Other Business Expenses - Superintendent	A review of travel and other business expenses submitted by the Superintendent revealed no exceptions.	Complete
Fundraising and Boosters	Internal audit reviewed the fundraising and booster club activities at 10 schools and found one school to have significant exceptions. Corrective action is in the process of being implemented.	Complete
Risk Assessment	Creating a listing of activities and processes, identifying based on a risk rubric the areas that are rated high risk to help in developing a plan for internal audit activities to be performed in the future.	Complete
Attendance Audits	Performed reviews at 42 schools following the Kentucky Department of Education's audit program in preparation of their oversight review.	Finalizing (5 schools remain)
Information Technology Risk Assessment	Dean Dorton is assisting the Office of Technology in the performance of an information technology risk assessment.	In Process by Dean Dorton
Warehousing – Inventory	Observe inventory count and perform recount procedures to assess integrity of the process.	May 2019
Grants and Grants Management	Identify grant funds in school activity accounts; review procedures for monitoring timely grant expenditures.	To be incorporated into School Redbook Audits
Credit Card Reviews	Ensure the credit card transactions are performed in accordance with Redbook requirements and that activity is supported with accurate and complete documentation.	To be incorporated into School Redbook Audits
School Redbook Audits	Performing reviews to ensure corrective action has been effectively implemented at schools with material findings during the external audit.	To be scheduled
Human Resources	Performing follow up review to ensure corrective action has been effectively implemented from FY 2018 review performed by internal audit.	To be scheduled
Hotline and Special Investigations	Facilitate the review and investigation of anonymous complaints.	On going

Proposed Audit Schedule – January 2019 – October 2019

Proposed Audit Work Plan

<i>Proposed Audit Activities</i>	<i>Objective</i>	<i>Audit Assurance</i>	<i>Consulting</i>	<i>Monitoring</i>
<i>Seclusion and Restraints Process/Behavior Support Activities and Monitoring</i>	Review Safe Crisis Management (SCM) and behavior support activities policies and procedures, training materials and documentation of communication provided to schools for completeness and compliance. Test the adequacy of the number of staff trained in SCM and behavior support activities at each location. Test the completeness and integrity of the seclusion and restraint information reported in Infinite Campus. Review the practices implemented for positive behavioral interventions and supports.	X		
<i>Early Childhood Practices</i>	Review early childhood policies and procedures, training materials and documentation of communication provided to schools for completeness and compliance. Review the quarterly compliance checks for completeness and steps taken to follow up on observations made during the monitoring. Review the activities regarding the implementation of the early childhood systems blueprint.	X		
<i>Exceptional Child Education (ECE) Assessment Oversight</i>	Review the exceptional child education established practices and policies and procedures to assess the level of compliance with the regulatory requirements.	X		
<i>Inventory recounts</i>	Perform recounts of inventory performed at warehouses and nutritional services.	X		
<i>School Attendance Audits</i>	Assist Pupil Personnel by performing 10 attendance reviews in accordance with the KDE monitoring tool. Each year KDE reviews 25 percent of the school's first two pupil months attendance activities. This project will serve as a pre-audit to review high risk schools (based on personnel turnover and prior year's observations).		X	

<i>Proposed Audit Activities</i>	<i>Proposed Audit Work Plan Objective</i>	<i>Audit Assurance</i>	<i>Consulting</i>	<i>Monitoring</i>
<i>School Reviews</i> <ul style="list-style-type: none"> • Coleridge Taylor Elementary • Hawthorne Elementary • Jacob Elementary • Highland Middle • Johnson Middle • Noe Middle • Atherton High • Ballard High • Central High • Carter Elementary • Carrithers Middle • Fairdale High • Fern Creek High • Jefferson County High • Liberty/Mary Ryan High • Pleasure Ridge Park High 	Review school activity fund activities to evaluate the process and identify opportunities for improvement and long-term compliance. Design and perform an audit to ensure compliance with Redbook standards and that corrective action from external audit has been effectively implemented. In addition, test controls to ensure old bank accounts are closed in a timely manner; outstanding checks are properly managed; credit card activity is properly recorded and grant funds are not maintained improperly in the school activity fund and grant funds are used in a timely manner.	X		
<i>School Monthly Financial Reports</i>	Review reports submitted monthly to ensure completeness. Ensure that credit card usage is properly documented on the sign in/sign out logs. When a new bank account is opened, ensure previous bank accounts are closed in a reasonable time. Ensure outstanding checks are properly managed.			X
<i>School Activity Fund – Combining Budget</i>	Assist Financial Services by coordinating the receipt of school activity budgets and summarizing the budget totals into a usable format.		X	
<i>School Activity Fund – Fiscal Year End Closing</i>	Assist Accounting Services by coordinating the fiscal year end close of the school activity accounts in the software system.		X	

<i>Proposed Audit Activities</i>	<i>Proposed Audit Work Plan Objective</i>	<i>Audit Assurance</i>	<i>Consulting</i>	<i>Monitoring</i>
<i>Family Resource Youth Services Centers (FRYSC)</i>	Perform a review of three FRYSC programs following the KDE monitoring tool and assist central office personnel in the development of a self-assessment protocol to be used in the ongoing monitoring of the FRYSC sites.		X	
<i>Risk Maturity Model Development – Backpack of Success</i>	Develop a risk maturity tool by creating a framework to assess and benchmark the effectiveness of the Backpack of Success Skills initiative.		X	
<i>Electronic Travel & Expense Reporting</i>	Facilitate a project to evaluate and implement an electronic solution for travel and expense reporting.		X	
<i>Information Security Reviews</i>	Upon completion of the IT risk assessment, two projects will be identified for further review. These projects will be outsourced to a third party provider.	X		

Jefferson County Public Schools
Auditable Process Universe by Cabinet Level Accountability

Delivering Education	Academics Support	Operations Support	Administrative Support
Superintendent	Chief Academic Officer	Chief of Operations	General Counsel
Chief of Staff	Chief Exceptional Child Education	Chief Accountability, Research & Systems Improvement	Chief of Human Resources
Chief of Schools	Chief Equity Officer		Chief Communications & Community Relations Officer
			Chief Financial Officer
			Chief Information Officer

<i>Processes by Category</i>	# of Processes by Category	CAP Findings by Topic	Delivering Education	Academics Support	Operations	Administrative Support
<i>Governance*</i>	13	3	7		2	4
<i>Personnel Management*</i>	19	2		2	2	15
<i>Grant Administration*</i>	9	1		2	3	4
<i>Data Management*</i>	6	1			6	
<i>Academic Activities*</i>	7	5		7		
<i>Employee Recruitment*</i>	8	0		3		5
<i>School Administration*</i>	11	3	7	4		
<i>Student Attendance*</i>	4	0	1	3		
<i>Facilities Administration*</i>	8	0			8	
<i>ECE Assessment/Oversight*</i>	8	4		8		
<i>Student Safety*</i>	6	1		4	1	1
<i>Nutrition Activities*</i>	7	1			7	
<i>Transportation Administration*</i>	10	5	1		9	
<i>Financial Administration*</i>	12	1	3	1		8
<i>Payroll Processing/Reporting*</i>	8	1			1	7
<i>Procurement Activities*</i>	10	0			2	8
<i>Business Resiliency*</i>	3	1	2			1
<i>Communications*</i>	9	0	1	1		7
<i>Disbursements Cycle*</i>	8	2	4		1	3
<i>Revenue Cycle*</i>	9	3	1	1		7
<i>Infrastructure – Technology</i>	8	0				8
<i>Support – Technology</i>	5	0				5
<i>Application & Data Services – Technology</i>	5	0				5
<i>Field Operations – Technology</i>	7	0				7
<i>Bond Administration</i>	4	0				4
<i>Total Auditable Processes</i>	204	34	27	36	42	99

**Some activities occur at the school level, there are over 150 school sites.*

Jefferson County Public Schools

Risk Framework by Type of Risk

Listing of potential risks that could prevent JCPS from achieving its objectives.

Strategic Risks	Operational Risks	Financial Risks	Compliance Risks
Planning Risks: <ul style="list-style-type: none"> • Strategic Planning & Forecasting • Changes in Academic Requirements/Standards • Global, Macro, Micro Trends: <ul style="list-style-type: none"> • Social • Technological • Economic Conditions • Political Execution Risks: <ul style="list-style-type: none"> • Leadership & Succession Planning • Organizational Structure and Design • Authority Limits • Community Relations • Reputation & Brand Management • Social Responsibility • Instructional Design • Labor and Union Relations • Early Childhood Education • Individuals with Disabilities • Backpack of Success 	Planning Risks: <ul style="list-style-type: none"> • Operational Planning & Forecasting • Innovation, Continuous Improvement & Learning • Insights, Data Analytics & Academic Research • Student, Parent & Community Satisfaction • Covenants Execution Risk: <ul style="list-style-type: none"> • Site Based Decision Making Councils • Academics Management • Process Management • Technology Management • Vendor Management • Facilities Management • Human Resources Management • Equity and Diversity • Health and Safety • Operations Interruption • Fraud, Waste and Abuse • Parent, Teacher, Student Association and Community Foundation Alignment • Student Discipline • Budget/Cost implications • Social Responsibility • Athletics Nutrition 	Planning Risks: <ul style="list-style-type: none"> • Financial Planning, Budgeting and Forecasting • Student Capacity Forecasting • State Funding and Financing Availability • Property/Maintenance Planning and Forecasting • Overall Capital Availability • Community Financial/Tax/Funding Appetite Execution Risks: <ul style="list-style-type: none"> • Resource Allocation & Prioritization • Personnel Cost Management • Labor & Union Relations • Administrative Cost Containment • Financial Reporting Accuracy • Fees Determination and Management • Fiscal allocation • Human Resource Allocation • Training • Outsourcing • Third Party Vendor Management • Jefferson County Foundation 	Planning Risks: <ul style="list-style-type: none"> • State Statute and Regulatory Forecasting • Federal Regulatory Forecasting Execution Risks: <ul style="list-style-type: none"> • Ethical Conduct • State and Regulatory Filings • Information Security • Privacy Regulations • Grant Compliance • Litigation • Legal and Regulatory Compliance • Board Policy • Data Integrity • Lending Covenants • Discrimination • Title IX • Civil Rights • Individual with Disabilities • Misconduct

Jefferson County Public Schools Compliance Frameworks

Federal	State	Other	Internal Policies
<ul style="list-style-type: none"> • Family Educational Rights and Privacy Act (FERPA) • Individual with Disabilities Education Act (IDEA) • Workforce Innovation and Opportunities Act (WIOA) • Elementary and Secondary Education Act of 1965, as amended • Title III – English Learners and English as a Second Language • Civil Rights Act • Disability Discrimination Act • Sex Discrimination Act • Race and National Origin Discrimination Act • Perkins Career and Technical Education Act • US Department of Agriculture (USDA) <ul style="list-style-type: none"> ○ National School Lunch Program ○ School Breakfast Program ○ Fresh Fruit and Vegetable Program ○ Farm to School Program ○ Seamless Summer Option ○ Smart Snacks • Department of Transportation CFR 49 • Occupational Safety and Health Administration • Federal Labor Laws • Family Medical Leave Act • Child Abuse Registry • Internal Revenue Service (Payroll Taxes, Bond requirements) • Federal Information Security Management Act 	<ul style="list-style-type: none"> • Redbook • Model Procurement Code • Kentucky Student Information System - Data Standards • Technical Education Database System (TEDS) • Kentucky Academic Standards • Kentucky Model Curriculum Framework • Kentucky Legislation Title XIII • Kentucky Education Reform Act • MUNIS – ERP Software <ul style="list-style-type: none"> ○ Financials ○ Procurement ○ Human Resources ○ Payroll ○ Revenues • Pupil Transportation • Kentucky Safety and Health Program • Kentucky Labor Laws <ul style="list-style-type: none"> ○ Equal Opportunities Act ○ Prevailing Wage and Wage and Hour ○ Child Labor • Kentucky Revenue Cabinet (State Payroll Taxes) • KDE - Bond Debt regulations • Kentucky Retirement Systems • Kentucky Teachers Retirement System • County Employees Retirement System • Kentucky Data Security Laws • (KRS 61.932 – 933) 	<p>Union Contracts</p> <ul style="list-style-type: none"> • Jefferson County Teachers Association • Service Employees International Union • Teamsters Local 783 • Jefferson County Association of Educational Support Personnel <p>Governmental Accounting Standards Board</p>	<p>Board Policies</p> <ul style="list-style-type: none"> • Powers and Duties • Administrative • Personnel • Fiscal Management • School Facilities • Transportation • Support Services • Curriculum and Instruction • Students <ul style="list-style-type: none"> ○ Equity Policy • Community Relations • Employee Negotiations

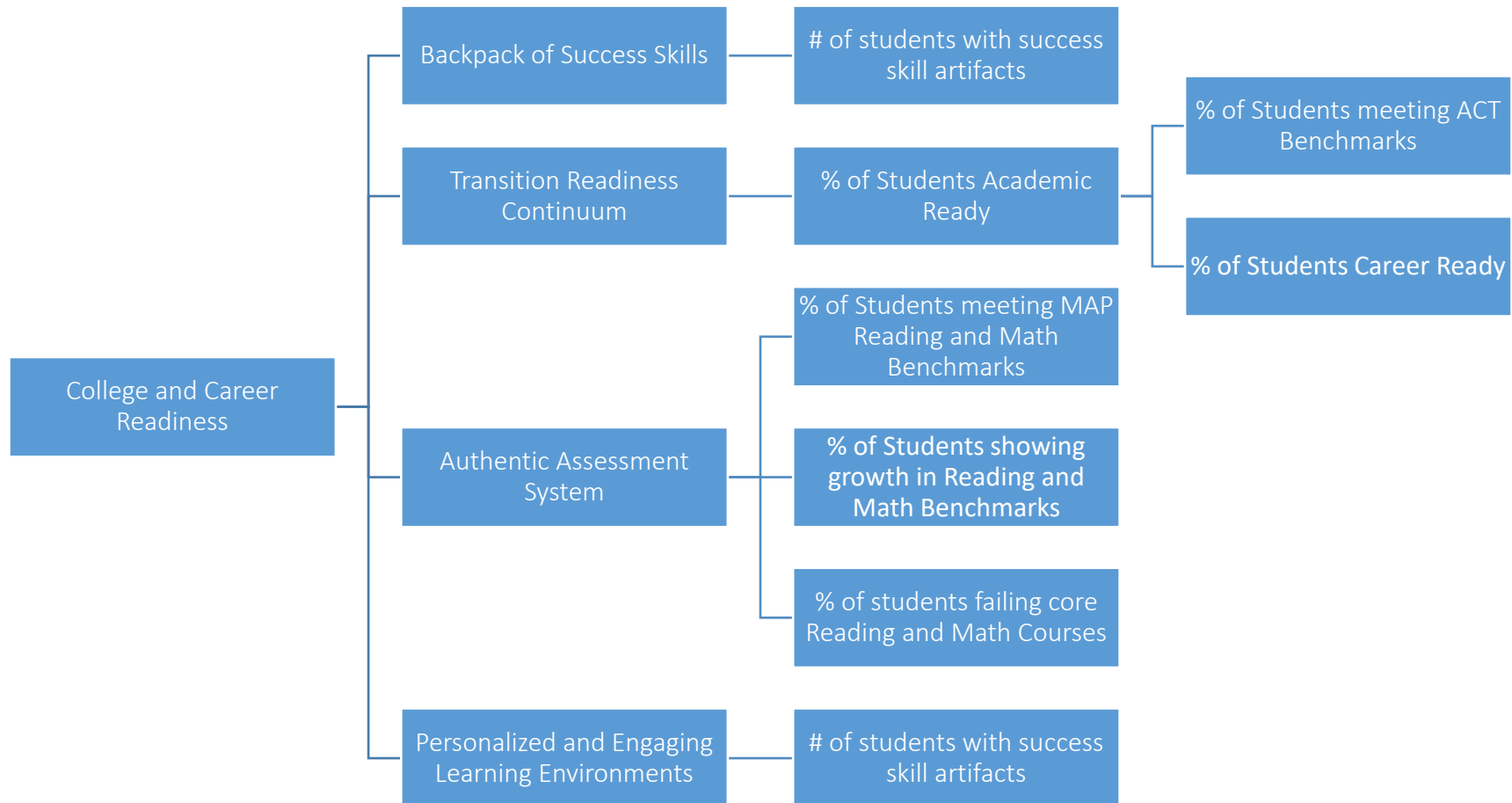
Jefferson County Public Schools Critical Information Technology Systems

Critical IT Systems	Purpose	Delivering Education	Academic Support	Operations	Administrative Support
MUNIS ERP system	<i>General Ledger; Payroll</i>				X
Time and Attendance	<i>Interface for payroll administration</i>				X
MUNIS Employee Self Service	<i>Personnel Management</i>				X
Applitrack System	<i>Job Applicant Repository</i>				X
Infinite Campus	<i>Student Information System; Learning Management System</i>	X	X		X
Clever	<i>Learning applications for students and teachers</i>				
Office 365	<i>Cloud based Microsoft tools;</i>				
Shortel/Mitel	<i>Phone System</i>				X
Ivanti Ticketing System	<i>IT Help Tickets</i>				X
MCS Software	<i>Cafeteria Management</i>			X	
Direct Certification System	<i>Free lunch determination</i>			X	
EZPay	<i>3rd party fee collection system used by schools</i>				X
Bus GPS System	<i>Tracking of Bus position</i>			X	
CASCADE	<i>School Data Dashboards</i>				X
Google Domaine for Education	<i>Host the student backpack and other business documentation</i>		X		
Milestone Video Management System	<i>Video Monitoring</i>				X
EPES Web Accounting Software	<i>School Activity Funds accounting</i>	X	X		X

Jefferson County Public Schools Metrics Waterfall

Students are active participants in defining ambitious learning goals and engaging in their progress.

Students demonstrate their deeper learning with capacities, dispositions, and skills needed to transition successfully to the next level from preschool to graduation.



Jefferson County Public Schools

Top 21 Processes/Activities based on Internal Audit Risk Assessment

PROCESS/ACTIVITY	CATEGORY	STRATEGY	PRIMARY CHIEF	RISK SCORE
SECLUSION AND RESTRAINTS PROCESS	Student Safety	Learning	Academic	85
BEHAVIOR SUPPORT ACTIVITIES AND MONITORING	ECE Assessment/Oversight	Learning	Exceptional Child Education	85
EARLY CHILDHOOD PRACTICES	Academic Activities	Learning	Academic	85
ECE ASSESSMENT OVERSIGHT	ECE Assessment/Oversight	Learning	Exceptional Child Education	85
CAREER PATHWAYS EXECUTION	Academic Activities	Learning	Academic	80
CHOICE SCHOOLS ACTIVITIES AND MONITORING	School Administration	Organizational Coherence	Schools	80
STUDENT ASSIGNMENT PLAN	School Administration	Organizational Coherence	Schools	80
ADMISSION AND RELEASE COMMITTEE OVERSIGHT	ECE Assessment/Oversight	Learning	Exceptional Child Education	75
ECE PLACEMENT OVERSIGHT	ECE Assessment/Oversight	Learning	Exceptional Child Education	75
GRANT ADMINISTRATION	Grant Administration	Organizational Coherence	Academic	75
SCHOOL BASED GRANTS	Revenue Cycle	Organizational Coherence	Schools	70
BUSINESS CONTINUITY	Business Resiliency	Organizational Coherence	Operations	70
LABOR RELATIONS (UNION CONTRACTS, ETC.)	Personnel Management	Culture and Climate	General Counsel	70
PUPIL TRANSPORTATION	Transportation Administration	Learning	Operations	70
TRANSPORTATION STAFFING	Transportation Administration	Learning	Operations	70
TSI SCHOOLS	School Administration	Learning	Schools	70
AIS SCHOOLS	School Administration	Learning	Schools	70
BUS ROUTES	Transportation Administration	Organizational Coherence	Operations	70
CONTRACT REVIEW	Procurement Activities	Organizational Coherence	General Counsel	70
LAW SUIT MONITORING	Governance	Organizational Coherence	General Counsel	70
DATA ACCURACY	Data Management	Organizational Coherence	Accountability, Research, Systems Improvement	70

Processes included in audit work plan

Jefferson County Public Schools

Top 16 Schools based on Internal Audit Risk Assessment

Count of Schools by Type

Risk Level	School Type					Grand Total	\$ of Disbursements FY 2018
	Elementary	High	Middle	Other	PreK		
High	4	8	4			16	\$5,868,929
Medium	49	20	20	13		102	13,463,286
Low	42		1	1	2	46	<u>2,235,607</u>
Grand Total	95	28	25	14	2	164	\$21,567,822

Department/ School	Type	Zone	Disbursement Activity FYE 6/30/2018
CARTER ES	Elementary	1	\$111,797
COLERIDGE TAYLOR ES	Elementary	3	225,660
HAWTHORNE ES	Elementary	3	57,653
JACOB ES	Elementary	1	37,900
CARRITHERS MS	Middle	Middle	166,986
HIGHLAND MS	Middle	Middle	144,703
JOHNSON MS	Middle	Middle	148,542
NOE MS	Middle	Middle	346,071
ATHERTON HS	High	High	642,394
BALLARD HS	High	High	932,156
CENTRAL HS	High	High	585,765
FAIRDALE HS	High	High	534,037
FERN CREEK HS	High	High	598,966
JEFFERSON CO HIGH SCHOOL	High	High	712,067
LIBERTY/MARY RYAN HS	High	High	16,954
PLEASURE PARK HS	High	High	<u>607,278</u>
16			\$5,868,929

Jefferson County Public Schools

Evaluation of Audit Staff Available Time

January – October 2019

	4.5	Staff*		
Total Possible Hours		Feb - Sep	8,320	
Administrative (leave/training/meetings)			(1,665)	
Available Hours			6,655	
	Hours	# of Projects		
School Activity Funds Review	45	16	(720)	11%
School Monthly Financial Reports	151	9	(1,359)	20%
Investigations/Special Reviews	40	9	(360)	5%
Hotline Administration	2	35	(70)	1%
Hotline Investigation	30	12	(360)	5%
Annual Audit Planning	450	1	(450)	7%
Attendance Audits	30	10	(300)	5%
FRYSC Project	400	1	(400)	6%
Inventory	100	1	(100)	2%
Follow up activities	120	1	(120)	2%
Consulting Projects	400	2	(800)	12%
School Activity Combining Budget	100	1	(100)	2%
EPES year-end close	130	1	<u>(130)</u>	2%
Remaining available for Projects			1,386	21%
	Average Project Time		400	
	# of Est Projects during Feb - Sep		3	
				100%

*Current Vacant Position, estimated to be filled 3/1/2019

Jefferson County Public Schools
Listing of Processes/Activities by Category & Primary Process Owner

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
EARLY CHILDHOOD PRACTICES	Academic Activities	Learning	Academic/Coleman	H
CAREER PATHWAYS EXECUTION	Academic Activities	Learning	Academic/Coleman	H
CURRICULUM IMPLEMENTATION	Academic Activities	Learning	Academic/Coleman	M
STUDENT TRANSCRIPTS INCLUDING REPORTING	Academic Activities	Learning	Academic/Coleman	M
CURRICULUM DEVELOPMENT	Academic Activities	Learning	Academic/Coleman	M
BACKPACK ARTIFACTS - FIDELITY, INTEGRITY	Academic Activities	Learning	Academic/Coleman	M
STUDENT ENGAGEMENT	Academic Activities	Learning	Equity/Marshall	L
BOND ACCOUNTING	Bond Administration	Organizational Coherence	Finance/Hardin	M
ISSUANCE OF DEBT	Bond Administration	Organizational Coherence	Finance/Hardin	M
BOND COMPLIANCE	Bond Administration	Organizational Coherence	Finance/Hardin	M
DEBT SERVICE	Bond Administration	Organizational Coherence	Finance/Hardin	L
STAFF SAFETY (FIRE DRILLS ETC)	Business Resiliency	Organizational Coherence	Human Resources/Adams	M
BUSINESS CONTINUITY	Business Resiliency	Organizational Coherence	Staff/Dennes	H
INCIDENT RESPONSE PLAN	Business Resiliency	Organizational Coherence	Staff/Dennes	M
COMMUNITY ENGAGEMENT	Communications	Culture and Climate	Academic/Coleman	M
PUBLIC RELATIONS	Communications	Culture and Climate	Communications/Murphy	M
MATERIALS PRODUCTION/INVENTORY	Communications	Culture and Climate	Communications/Murphy	M
BRANDING	Communications	Culture and Climate	Communications/Murphy	M
SOCIAL MEDIA MANAGEMENT	Communications	Culture and Climate	Communications/Murphy	M
PUBLICATIONS MANAGEMENT	Communications	Culture and Climate	Communications/Murphy	M
CALL CENTER MONITORING	Communications	Culture and Climate	Communications/Murphy	M
OPEN RECORDS PROCESSES	Communications	Culture and Climate	General Counsel/Brown	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
COMMUNICATION PLANS W/PRINCIPALS	Communications	Culture and Climate	Schools/Horton	M
DATA ACCURACY	Data Management	Organizational Coherence	ARSI - Dossett	H
ASSESSMENT ADMINISTRATION	Data Management	Organizational Coherence	ARSI - Dossett	M
DATA INTEGRITY	Data Management	Organizational Coherence	ARSI - Dossett	M
DATA RELEVANCE	Data Management	Organizational Coherence	ARSI - Dossett	M
METRIC IDENTIFICATION	Data Management	Organizational Coherence	ARSI - Dossett	L
METRIC REPORTING	Data Management	Organizational Coherence	ARSI - Dossett	L
TRAVEL AND EXPENSE PROCESSING	Disbursement Cycle	Organizational Coherence	Finance/Hardin	M
CASH DISBURSEMENTS	Disbursement Cycle	Organizational Coherence	Finance/Hardin	M
ACCOUNTS PAYABLE	Disbursement Cycle	Organizational Coherence	Finance/Hardin	M
ORDER PROCESSING (NON SCHOOLS)	Disbursement Cycle	Organizational Coherence	Operations/Raisor	M
CASH DISBURSEMENTS - SCHOOL	Disbursement Cycle	Organizational Coherence	Schools/Horton	M
CREDIT CARD MGMT. - SCHOOL	Disbursement Cycle	Organizational Coherence	Schools/Horton	M
FUNDRAISING/BOOSTER ACTIVITIES	Disbursement Cycle	Organizational Coherence	Schools/Horton	M
ORDER PROCESSING (SCHOOLS)	Disbursement Cycle	Organizational Coherence	Schools/Horton	M
BEHAVIOR SUPPORT ACTIVITIES AND MONITORING	ECE Assessment/Oversight	Learning	ECE/Hooper	H
EXCEPTIONAL CHILD EDUCATION (ECE) ASSESSMENT OVERSIGHT	ECE Assessment/Oversight	Learning	ECE/Hooper	H
ECE PLACEMENT OVERSIGHT	ECE Assessment/Oversight	Learning	ECE/Hooper	H
ADMISSION AND RELEASE COMMITTEE OVERSIGHT	ECE Assessment/Oversight	Learning	ECE/Hooper	H
GRANT ADMINISTRATION (ECE)	ECE Assessment/Oversight	Learning	ECE/Hooper	M
RESOURCE ALLOCATION (ECE)	ECE Assessment/Oversight	Learning	ECE/Hooper	M
STUDENT ASSIGNMENT (ECE)	ECE Assessment/Oversight	Learning	ECE/Hooper	M
SPECIAL ED PAPERWORK (IEP)	ECE Assessment/Oversight	Learning	ECE/Hooper	M
MINORITY RECRUITING	Employee Recruitment	Culture and Climate	Equity/Marshall	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
RECRUITMENT	Employee Recruitment	Culture and Climate	Equity/Marshall	M
TEACHER RESIDENCY	Employee Recruitment	Culture and Climate	Equity/Marshall	M
VACANCY MANAGEMENT	Employee Recruitment	Culture and Climate	Human Resources/Adams	M
BACKGROUND CHECKS	Employee Recruitment	Culture and Climate	Human Resources/Adams	M
REGULATORY FORMS (I9, W4, K4 ETC.)	Employee Recruitment	Culture and Climate	Human Resources/Adams	M
SETTING UP NEW HIRES	Employee Recruitment	Culture and Climate	Human Resources/Adams	L
TRAINING/PROFESSIONAL DEVELOPMENT	Employee Recruitment	Culture and Climate	Human Resources/Adams	L
CONSTRUCTION MANAGEMENT	Facilities Administration	Organizational Coherence	Operations/Raisor	M
CUSTODIAN STAFFING/ACTIVITIES	Facilities Administration	Organizational Coherence	Operations/Raisor	M
FACILITIES MAINTENANCE	Facilities Administration	Organizational Coherence	Operations/Raisor	M
INVENTORY MANAGEMENT	Facilities Administration	Organizational Coherence	Operations/Raisor	M
PLAYGROUNDS	Facilities Administration	Organizational Coherence	Operations/Raisor	M
WORK ORDER PROCESS	Facilities Administration	Organizational Coherence	Operations/Raisor	M
BUILDING LEASES	Facilities Administration	Organizational Coherence	Operations/Raisor	M
SURPLUS ITEMS	Facilities Administration	Organizational Coherence	Operations/Raisor	L
RESOURCE ALLOCATION	Financial Administration	Organizational Coherence	Equity/Marshall	L
BUDGETING	Financial Administration	Organizational Coherence	Finance/Hardin	M
FINANCIAL REPORTING	Financial Administration	Organizational Coherence	Finance/Hardin	M
FINANCIAL STATEMENT PREPARATION	Financial Administration	Organizational Coherence	Finance/Hardin	M
GENERAL LEDGER RECONCILIATIONS	Financial Administration	Organizational Coherence	Finance/Hardin	M
BANK RECONCILIATION	Financial Administration	Organizational Coherence	Finance/Hardin	M
ACCOUNT RECONCILIATION	Financial Administration	Organizational Coherence	Finance/Hardin	M
CASH MANAGEMENT	Financial Administration	Organizational Coherence	Finance/Hardin	M
INTERNAL SERVICES BILLING	Financial Administration	Organizational Coherence	Finance/Hardin	M
BANK RECONCILIATIONS - SCHOOL	Financial Administration	Organizational Coherence	Schools/Horton	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
MONTHLY SCHOOL REPORTS REPOSITORY	Financial Administration	Organizational Coherence	Schools/Horton	M
SCHOOL ACTIVITY FUNDS	Financial Administration	Organizational Coherence	Schools/Horton	M
LAW SUIT MONITORING	Governance	Organizational Coherence	General Counsel/Brown	H
COMPLIANCE OVERSIGHT	Governance	Organizational Coherence	General Counsel/Brown	M
INVESTIGATIONS (COMPLIANCE)	Governance	Organizational Coherence	General Counsel/Brown	M
BOARD MEETING SUPPORT	Governance	Organizational Coherence	Information/Belcher	L
INVESTIGATIONS (SECURITY)	Governance	Organizational Coherence	Operations/Raisor	M
RECORDS RETENTION	Governance	Organizational Coherence	Operations/Raisor	L
CONTROL ENVIRONMENT	Governance	Organizational Coherence	Superintendent/Pollio	M
RISK ASSESSMENT	Governance	Organizational Coherence	Superintendent/Pollio	M
BOARD MEETING	Governance	Organizational Coherence	Superintendent/Pollio	M
STRATEGIC OBJECTIVES	Governance	Organizational Coherence	Superintendent/Pollio	M
BOARD TRAINING	Governance	Organizational Coherence	Superintendent/Pollio	M
ANONYMOUS HOTLINE PROCESS	Governance	Organizational Coherence	Superintendent/Pollio	M
BOARD COMMUNICATIONS	Governance	Organizational Coherence	Superintendent/Pollio	M
GRANT ADMINISTRATION	Grant Administration	Organizational Coherence	Academic/Coleman	H
GRANT WRITING (SOLICITATION)	Grant Administration	Organizational Coherence	ARSI - Dossett	M
DONATIONS	Grant Administration	Organizational Coherence	ARSI - Dossett	M
VOLUNTEERS	Grant Administration	Organizational Coherence	Equity/Marshall	L
GRANT MANAGEMENT	Grant Administration	Organizational Coherence	Finance/Hardin	M
GRANT REPORTING (INTERNAL)	Grant Administration	Organizational Coherence	Finance/Hardin	M
GRANT REPORTING (EXTERNAL)	Grant Administration	Organizational Coherence	Finance/Hardin	M
REIMBURSEMENT COSTS	Grant Administration	Organizational Coherence	Finance/Hardin	M
REIMBURSEMENT COSTS (OPERATIONS)	Grant Administration	Organizational Coherence	Operations/Raisor	M
BUSINESS INTELLIGENCE	IT - Application & Data Services	Organizational Coherence	Information/Belcher	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
APPLICATION DEVELOPMENT	IT - Application & Data Services	Organizational Coherence	Information/Belcher	M
DATA WAREHOUSE	IT - Application & Data Services	Organizational Coherence	Information/Belcher	M
DATABASE MANAGEMENT	IT - Application & Data Services	Organizational Coherence	Information/Belcher	M
REPORTS	IT - Application & Data Services	Organizational Coherence	Information/Belcher	L
ACCESS CONTROL	IT - Field Operations	Organizational Coherence	Information/Belcher	M
ON-SITE/FIELD TECHNOLOGY SUPPORT	IT - Field Operations	Organizational Coherence	Information/Belcher	M
VIDEO SURVEILLANCE	IT - Field Operations	Organizational Coherence	Information/Belcher	M
CABLING	IT - Field Operations	Organizational Coherence	Information/Belcher	M
INTERCOM	IT - Field Operations	Organizational Coherence	Information/Belcher	M
IPAD REPAIR	IT - Field Operations	Organizational Coherence	Information/Belcher	M
COMPUTER IMAGING, REPAIR	IT - Field Operations	Organizational Coherence	Information/Belcher	M
NETWORK	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
PHONES	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
DISASTER RECOVERY	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
DATA CENTER	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
STORAGE & SERVERS	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
SOFTWARE INVENTORY	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
ENTERPRISE BACKUP	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
OFFICE 365	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
GOOGLE DOMAINE ADMINISTRATION	IT - Support	Organizational Coherence	Information/Belcher	M
PHONE & REMOTE SUPPORT	IT - Support	Organizational Coherence	Information/Belcher	M
INFINITE CAMPUS PERMISSIONS	IT - Support	Organizational Coherence	Information/Belcher	M
SOFTWARE INSTALLS	IT - Support	Organizational Coherence	Information/Belcher	M
TEACHER TIP	IT - Support	Organizational Coherence	Information/Belcher	M
CAFETERIA ACTIVITIES - SCHOOL LEVEL	Nutrition Services	Culture and Climate	Operations/Raisor	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
NATIONAL SCHOOL LUNCH PROGRAM	Nutrition Services	Culture and Climate	Operations/Raisor	M
SCHOOL BREAKFAST PROGRAM	Nutrition Services	Culture and Climate	Operations/Raisor	M
CHILD AND ADULT CARE FOOD PROGRAM	Nutrition Services	Culture and Climate	Operations/Raisor	M
FRESH FRUIT AND VEGETABLE PROGRAM	Nutrition Services	Culture and Climate	Operations/Raisor	M
FARM TO SCHOOL PROGRAMS	Nutrition Services	Culture and Climate	Operations/Raisor	M
BREAKFAST IN THE CLASSROOM PROGRAM	Nutrition Services	Culture and Climate	Operations/Raisor	M
PAYROLL PROCESSING	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
PAYMENT PROCESSING	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
ANNUAL/MONTHLY/QUARTERLY REPORTING	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
RETIREMENT REPORTING	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
OTHER REPORTING	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
EDIT CHECKS	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
EXTRA SERVICE PAY (ALL TYPES)	Payroll Processing/Reporting	Organizational Coherence	Human Resources/Adams	M
OVERTIME PROCESSES	Payroll Processing/Reporting	Organizational Coherence	Operations/Raisor	M
EMPLOYEE RETENTION	Personnel Management	Culture and Climate	Equity/Marshall	M
EMPLOYEE HIRING	Personnel Management	Culture and Climate	Equity/Marshall	L
LABOR RELATIONS (UNION CONTRACTS, ETC.)	Personnel Management	Culture and Climate	General Counsel/Brown	H
WORKER'S COMPENSATION	Personnel Management	Organizational Coherence	Human Resources/Adams	M
EMPLOYEE EVALUATION PROCESS	Personnel Management	Organizational Coherence	Human Resources/Adams	M
BENEFITS	Personnel Management	Organizational Coherence	Human Resources/Adams	M
MANAGEMENT/ADMINISTRATION	Personnel Management	Organizational Coherence	Human Resources/Adams	M
PERSONNEL FILES DOCUMENTATION	Personnel Management	Organizational Coherence	Human Resources/Adams	M
EMPLOYEE FILES	Personnel Management	Organizational Coherence	Human Resources/Adams	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
PERSONNEL MANAGEMENT	Personnel Management	Culture and Climate	Human Resources/Adams	M
RECORDKEEPING (EMPLOYEE ATTENDANCE)	Personnel Management	Organizational Coherence	Human Resources/Adams	M
FMLA	Personnel Management	Organizational Coherence	Human Resources/Adams	M
EMPLOYEE LEAVE	Personnel Management	Culture and Climate	Human Resources/Adams	M
EMPLOYEE ONBOARDING:	Personnel Management	Culture and Climate	Human Resources/Adams	M
EMPLOYEE RECRUITMENT	Personnel Management	Culture and Climate	Human Resources/Adams	M
JOB CLASSIFICATION/DESCRIPTIONS	Personnel Management	Organizational Coherence	Human Resources/Adams	M
EMPLOYEE ORIENTATION	Personnel Management	Culture and Climate	Human Resources/Adams	L
EMPLOYEE TERMINATION	Personnel Management	Culture and Climate	Human Resources/Adams	L
PERSONNEL MANAGEMENT (OPERATIONS)	Personnel Management	Culture and Climate	Operations/Raisor	M
TIME AND ATTENDANCE - WAREHOUSE EMPLOYEES	Personnel Management	Organizational Coherence	Operations/Raisor	M
CONTRACT MANAGEMENT	Procurement Activities	Organizational Coherence	Finance/Hardin	M
PROCUREMENT	Procurement Activities	Organizational Coherence	Finance/Hardin	M
BID COMPLIANCE	Procurement Activities	Organizational Coherence	Finance/Hardin	M
PERSONAL SERVICE CONTRACTS	Procurement Activities	Organizational Coherence	Finance/Hardin	M
PURCHASING	Procurement Activities	Organizational Coherence	Finance/Hardin	M
REQUISITION PROCESS	Procurement Activities	Organizational Coherence	Finance/Hardin	M
VENDOR MANAGEMENT	Procurement Activities	Organizational Coherence	Finance/Hardin	M
CONTRACT REVIEW	Procurement Activities	Organizational Coherence	General Counsel/Brown	H
PROCUREMENT (OPERATIONS)	Procurement Activities	Organizational Coherence	Operations/Raisor	M
PURCHASING (OPERATIONS)	Procurement Activities	Organizational Coherence	Operations/Raisor	M
SCHOOL BASED GRANTS	Revenue Cycle	Organizational Coherence	Academic/Coleman	H
OTHER TAXES	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
OTHER REVENUES	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
PROPERTY TAXES	Revenue Cycle	Organizational Coherence	Finance/Hardin	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
OCCUPATIONAL TAXES	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
SEEK FUNDING	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
OTHER STATE REVENUES	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
CASH RECEIPTS	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
CASH RECEIPTS - SCHOOL	Revenue Cycle	Organizational Coherence	Schools/Horton	M
LIBRARY PURCHASING PROCESSES	School Administration	Organizational Coherence	Academic/Coleman	M
STUDENT TRANSFER PROCESS	School Administration	Organizational Coherence	Academic/Coleman	M
LIBRARY INVENTORY MANAGEMENT	School Administration	Learning	Academic/Coleman	M
SCHOOL BASED DECISION MAKING OVERSIGHT	School Administration	Learning	Equity/Marshall	M
CHOICE SCHOOLS ACTIVITIES AND MONITORING	School Administration	Organizational Coherence	Schools/Horton	H
STUDENT ASSIGNMENT PLAN	School Administration	Organizational Coherence	Schools/Horton	H
AI SCHOOLS	School Administration	Learning	Schools/Horton	H
TSI SCHOOLS	School Administration	Learning	Schools/Horton	H
START OF SCHOOL PROCEDURES	School Administration	Learning	Schools/Horton	M
ATHLETICS	School Administration	Culture and Climate	Schools/Horton	M
STUDENT FIELD TRIPS	School Administration	Learning	Schools/Horton	M
ATTENDANCE - PUPIL PERSONNEL	Student Attendance	Learning	Academic/Coleman	M
TRUANCY ACTIVITIES	Student Attendance	Learning	Academic/Coleman	M
STUDENT ENROLLMENT	Student Attendance	Learning	Academic/Coleman	M
ATTENDANCE - SCHOOL LEVEL	Student Attendance	Learning	Schools/Horton	M
SECLUSION AND RESTRAINTS PROCESS	Student Safety	Learning	Academic/Coleman	H
FAMILY RESOURCE AND YOUTH SERVICES	Student Safety	Learning	Academic/Coleman	M
HEALTH FORMS MANAGEMENT	Student Safety	Learning	Academic/Coleman	M
STUDENT IMMUNIZATIONS	Student Safety	Learning	Academic/Coleman	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
CHILD ABUSE/NEGLECT CHECKS	Student Safety	Learning	Human Resources/Adams	M
STUDENT/SCHOOL SAFETY	Student Safety	Learning	Operations/Raisor	M
TRANSPORTATION STAFFING	Transportation Administration	Learning	Operations/Raisor	H
BUS ROUTES	Transportation Administration	Organizational Coherence	Operations/Raisor	H
PUPIL TRANSPORTATION	Transportation Administration	Learning	Operations/Raisor	H
BEHAVIORS ON BUSES (SUSPENSIONS; MONITORS)	Transportation Administration	Learning	Operations/Raisor	M
PRESCHOOL TRANSPORTATION	Transportation Administration	Learning	Operations/Raisor	M
BUS ACCIDENTS	Transportation Administration	Organizational Coherence	Operations/Raisor	M
BUS COMPOUND - PAYROLL/EXTRA SERVICE	Transportation Administration	Organizational Coherence	Operations/Raisor	M
VEHICLE/BUS REPLACEMENT	Transportation Administration	Organizational Coherence	Operations/Raisor	M
VEHICLE/BUS MAINTENANCE	Transportation Administration	Organizational Coherence	Operations/Raisor	L
BUS UNLOADING AND LOADING MONITORING	Transportation Administration	Organizational Coherence	Schools/Horton	M

Jefferson County Public Schools
Listing of Processes/Activities by Primary Process Owner

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
CONTROL ENVIRONMENT	Governance	Organizational Coherence	Superintendent/Pollio	M
RISK ASSESSMENT	Governance	Organizational Coherence	Superintendent/Pollio	M
BOARD MEETING	Governance	Organizational Coherence	Superintendent/Pollio	M
STRATEGIC OBJECTIVES	Governance	Organizational Coherence	Superintendent/Pollio	M
BOARD TRAINING	Governance	Organizational Coherence	Superintendent/Pollio	M
ANONYMOUS HOTLINE PROCESS	Governance	Organizational Coherence	Superintendent/Pollio	M
BOARD COMMUNICATIONS	Governance	Organizational Coherence	Superintendent/Pollio	M
BUSINESS CONTINUITY	Business Resiliency	Organizational Coherence	Staff/Dennes	H
INCIDENT RESPONSE PLAN	Business Resiliency	Organizational Coherence	Staff/Dennes	M
CHOICE SCHOOLS ACTIVITIES AND MONITORING	School Administration	Organizational Coherence	Schools/Horton	H
STUDENT ASSIGNMENT PLAN	School Administration	Organizational Coherence	Schools/Horton	H
AIS SCHOOLS	School Administration	Learning	Schools/Horton	H
TSI SCHOOLS	School Administration	Learning	Schools/Horton	H
START OF SCHOOL PROCEDURES	School Administration	Learning	Schools/Horton	M
ATHLETICS	School Administration	Culture and Climate	Schools/Horton	M
COMMUNICATION PLANS W/PRINCIPALS	Communications	Culture and Climate	Schools/Horton	M
CASH DISBURSEMENTS - SCHOOL	Disbursement Cycle	Organizational Coherence	Schools/Horton	M
CREDIT CARD MGMT. - SCHOOL	Disbursement Cycle	Organizational Coherence	Schools/Horton	M
BANK RECONCILIATIONS - SCHOOL	Financial Administration	Organizational Coherence	Schools/Horton	M
FUNDRAISING/BOOSTER ACTIVITIES	Disbursement Cycle	Organizational Coherence	Schools/Horton	M
ORDER PROCESSING (SCHOOLS)	Disbursement Cycle	Organizational Coherence	Schools/Horton	M
MONTHLY SCHOOL REPORTS REPOSITORY	Financial Administration	Organizational Coherence	Schools/Horton	M
STUDENT FIELD TRIPS	School Administration	Learning	Schools/Horton	M
ATTENDANCE - SCHOOL LEVEL	Student Attendance	Learning	Schools/Horton	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
BUS UNLOADING AND LOADING MONITORING	Transportation Administration	Organizational Coherence	Schools/Horton	M
SCHOOL ACTIVITY FUNDS	Financial Administration	Organizational Coherence	Schools/Horton	M
CASH RECEIPTS - SCHOOL	Revenue Cycle	Organizational Coherence	Schools/Horton	M
EARLY CHILDHOOD PRACTICES	Academic Activities	Learning	Academic/Coleman	H
SECLUSION AND RESTRAINTS PROCESS	Student Safety	Learning	Academic/Coleman	H
CAREER PATHWAYS EXECUTION	Academic Activities	Learning	Academic/Coleman	H
GRANT ADMINISTRATION	Grant Administration	Organizational Coherence	Academic/Coleman	H
SCHOOL BASED GRANTS	Revenue Cycle	Organizational Coherence	Academic/Coleman	H
CURRICULUM IMPLEMENTATION	Academic Activities	Learning	Academic/Coleman	M
STUDENT TRANSCRIPTS INCLUDING REPORTING	Academic Activities	Learning	Academic/Coleman	M
CURRICULUM DEVELOPMENT	Academic Activities	Learning	Academic/Coleman	M
COMMUNITY ENGAGEMENT	Communications	Culture and Climate	Academic/Coleman	M
BACKPACK ARTIFACTS - FIDELITY, INTEGRITY	Academic Activities	Learning	Academic/Coleman	M
ATTENDANCE - PUPIL PERSONNEL	Student Attendance	Learning	Academic/Coleman	M
TRUANCY ACTIVITIES	Student Attendance	Learning	Academic/Coleman	M
STUDENT ENROLLMENT	Student Attendance	Learning	Academic/Coleman	M
FAMILY RESOURCE AND YOUTH SERVICES	Student Safety	Learning	Academic/Coleman	M
HEALTH FORMS MANAGEMENT	Student Safety	Learning	Academic/Coleman	M
STUDENT IMMUNIZATIONS	Student Safety	Learning	Academic/Coleman	M
LIBRARY PURCHASING PROCESSES	School Administration	Organizational Coherence	Academic/Coleman	M
STUDENT TRANSFER PROCESS	School Administration	Organizational Coherence	Academic/Coleman	M
LIBRARY INVENTORY MANAGEMENT	School Administration	Learning	Academic/Coleman	M
BEHAVIOR SUPPORT ACTIVITIES AND MONITORING	ECE Assessment/Oversight	Learning	ECE/Hooper	H
EXCEPTIONAL CHILD EDUCATION (ECE) ASSESSMENT OVERSIGHT	ECE Assessment/Oversight	Learning	ECE/Hooper	H
ECE PLACEMENT OVERSIGHT	ECE Assessment/Oversight	Learning	ECE/Hooper	H

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
ADMISSION AND RELEASE COMMITTEE OVERSIGHT	ECE Assessment/Oversight	Learning	ECE/Hooper	H
GRANT ADMINISTRATION (ECE)	ECE Assessment/Oversight	Learning	ECE/Hooper	M
RESOURCE ALLOCATION (ECE)	ECE Assessment/Oversight	Learning	ECE/Hooper	M
STUDENT ASSIGNMENT (ECE)	ECE Assessment/Oversight	Learning	ECE/Hooper	M
SPECIAL ED PAPERWORK (IEP)	ECE Assessment/Oversight	Learning	ECE/Hooper	M
EMPLOYEE RETENTION	Personnel Management	Culture and Climate	Equity/Marshall	M
MINORITY RECRUITING	Employee Recruitment	Culture and Climate	Equity/Marshall	M
RECRUITMENT	Employee Recruitment	Culture and Climate	Equity/Marshall	M
TEACHER RESIDENCY	Employee Recruitment	Culture and Climate	Equity/Marshall	M
SCHOOL BASED DECISION MAKING OVERSIGHT	School Administration	Learning	Equity/Marshall	M
STUDENT ENGAGEMENT	Academic Activities	Learning	Equity/Marshall	L
EMPLOYEE HIRING	Personnel Management	Culture and Climate	Equity/Marshall	L
RESOURCE ALLOCATION	Financial Administration	Organizational Coherence	Equity/Marshall	L
VOLUNTEERS	Grant Administration	Organizational Coherence	Equity/Marshall	L
DATA ACCURACY	Data Management	Organizational Coherence	ARSI - Dossett	H
ASSESSMENT ADMINISTRATION	Data Management	Organizational Coherence	ARSI - Dossett	M
DATA INTEGRITY	Data Management	Organizational Coherence	ARSI - Dossett	M
DATA RELEVANCE	Data Management	Organizational Coherence	ARSI - Dossett	M
GRANT WRITING (SOLICITATION)	Grant Administration	Organizational Coherence	ARSI - Dossett	M
DONATIONS	Grant Administration	Organizational Coherence	ARSI - Dossett	M
METRIC IDENTIFICATION	Data Management	Organizational Coherence	ARSI - Dossett	L
METRIC REPORTING	Data Management	Organizational Coherence	ARSI - Dossett	L
TRANSPORTATION STAFFING	Transportation Administration	Learning	Operations/Raisor	H
BUS ROUTES	Transportation Administration	Organizational Coherence	Operations/Raisor	H
PUPIL TRANSPIRATION	Transportation Administration	Learning	Operations/Raisor	H
BEHAVIORS ON BUSES (INCLUDING SUSPENSIONS; MONITORS)	Transportation Administration	Learning	Operations/Raisor	M
CAFETERIA ACTIVITIES - SCHOOL LEVEL	Nutrition Services	Culture and Climate	Operations/Raisor	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
STUDENT/SCHOOL SAFETY	Student Safety	Learning	Operations/Raisor	M
PRESCHOOL TRANSPORTATION	Transportation Administration	Learning	Operations/Raisor	M
CONSTRUCTION MANAGEMENT	Facilities Administration	Organizational Coherence	Operations/Raisor	M
CUSTODIAN STAFFING/ACTIVITIES	Facilities Administration	Organizational Coherence	Operations/Raisor	M
PROCUREMENT (OPERATIONS)	Procurement Activities	Organizational Coherence	Operations/Raisor	M
FACILITIES MAINTENANCE	Facilities Administration	Organizational Coherence	Operations/Raisor	M
INVESTIGATIONS (SECURITY)	Governance	Organizational Coherence	Operations/Raisor	M
NATIONAL SCHOOL LUNCH PROGRAM	Nutrition Services	Culture and Climate	Operations/Raisor	M
SCHOOL BREAKFAST PROGRAM	Nutrition Services	Culture and Climate	Operations/Raisor	M
CHILD AND ADULT CARE FOOD PROGRAM	Nutrition Services	Culture and Climate	Operations/Raisor	M
FRESH FRUIT AND VEGETABLE PROGRAM	Nutrition Services	Culture and Climate	Operations/Raisor	M
FARM TO SCHOOL PROGRAMS	Nutrition Services	Culture and Climate	Operations/Raisor	M
BREAKFAST IN THE CLASSROOM PROGRAM	Nutrition Services	Culture and Climate	Operations/Raisor	M
BUS ACCIDENTS	Transportation Administration	Organizational Coherence	Operations/Raisor	M
BUS COMPOUND - PAYROLL/EXTRA SERVICE	Transportation Administration	Organizational Coherence	Operations/Raisor	M
INVENTORY MANAGEMENT	Facilities Administration	Organizational Coherence	Operations/Raisor	M
REIMBURSEMENT COSTS (OPERATIONS)	Grant Administration	Organizational Coherence	Operations/Raisor	M
OVERTIME PROCESSES	Payroll Processing/Reporting	Organizational Coherence	Operations/Raisor	M
PLAYGROUNDS	Facilities Administration	Organizational Coherence	Operations/Raisor	M
PERSONNEL MANAGEMENT (OPERATIONS)	Personnel Management	Culture and Climate	Operations/Raisor	M
PURCHASING (OPERATIONS)	Procurement Activities	Organizational Coherence	Operations/Raisor	M
ORDER PROCESSING (NON SCHOOLS)	Disbursement Cycle	Organizational Coherence	Operations/Raisor	M
WORK ORDER PROCESS	Facilities Administration	Organizational Coherence	Operations/Raisor	M
BUILDING LEASES	Facilities Administration	Organizational Coherence	Operations/Raisor	M
TIME AND ATTENDANCE - WAREHOUSE EMPLOYEES	Personnel Management	Organizational Coherence	Operations/Raisor	M
VEHICLE/BUS REPLACEMENT	Transportation Administration	Organizational Coherence	Operations/Raisor	M
SURPLUS ITEMS	Facilities Administration	Organizational Coherence	Operations/Raisor	L
VEHICLE/BUS MAINTENANCE	Transportation Administration	Organizational Coherence	Operations/Raisor	L

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
RECORDS RETENTION	Governance	Organizational Coherence	Operations/Raisor	L
LAW SUIT MONITORING	Governance	Organizational Coherence	General Counsel/Brown	H
LABOR RELATIONS (UNION CONTRACTS, ETC.)	Personnel Management	Culture and Climate	General Counsel/Brown	H
CONTRACT REVIEW	Procurement Activities	Organizational Coherence	General Counsel/Brown	H
COMPLIANCE OVERSIGHT	Governance	Organizational Coherence	General Counsel/Brown	M
INVESTIGATIONS (COMPLIANCE)	Governance	Organizational Coherence	General Counsel/Brown	M
OPEN RECORDS PROCESSES	Communications	Culture and Climate	General Counsel/Brown	M
WORKER'S COMPENSATION	Personnel Management	Organizational Coherence	Human Resources/Adams	M
EMPLOYEE EVALUATION PROCESS	Personnel Management	Organizational Coherence	Human Resources/Adams	M
BENEFITS MANAGEMENT/ADMINISTRATION	Personnel Management	Organizational Coherence	Human Resources/Adams	M
PERSONNEL FILES DOCUMENTATION	Personnel Management	Organizational Coherence	Human Resources/Adams	M
EMPLOYEE FILES	Personnel Management	Organizational Coherence	Human Resources/Adams	M
PERSONNEL MANAGEMENT	Personnel Management	Culture and Climate	Human Resources/Adams	M
CHILD ABUSE/NEGLECT CHECKS	Student Safety	Learning	Human Resources/Adams	M
RECORDKEEPING (TIME RECORDS)(EMPLOYEE ATTENDANCE)	Personnel Management	Organizational Coherence	Human Resources/Adams	M
FMLA	Personnel Management	Organizational Coherence	Human Resources/Adams	M
STAFF SAFETY (FIRE DRILLS ETC.)	Business Resiliency	Organizational Coherence	Human Resources/Adams	M
EXTRA SERVICE PAY (ALL TYPES)	Payroll Processing/Reporting	Organizational Coherence	Human Resources/Adams	M
EMPLOYEE LEAVE	Personnel Management	Culture and Climate	Human Resources/Adams	M
EMPLOYEE ONBOARDING:	Personnel Management	Culture and Climate	Human Resources/Adams	M
VACANCY MANAGEMENT	Employee Recruitment	Culture and Climate	Human Resources/Adams	M
BACKGROUND CHECKS	Employee Recruitment	Culture and Climate	Human Resources/Adams	M
REGULATORY FORMS (I9, W4, K4 ETC.)	Employee Recruitment	Culture and Climate	Human Resources/Adams	M
EMPLOYEE RECRUITMENT	Personnel Management	Culture and Climate	Human Resources/Adams	M
JOB CLASSIFICATION/DESCRIPTIONS	Personnel Management	Organizational Coherence	Human Resources/Adams	M
SETTING UP NEW HIRES	Employee Recruitment	Culture and Climate	Human Resources/Adams	L
TRAINING/PROFESSIONAL DEVELOPMENT	Employee Recruitment	Culture and Climate	Human Resources/Adams	L

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
EMPLOYEE ORIENTATION	Personnel Management	Culture and Climate	Human Resources/Adams	L
EMPLOYEE TERMINATION	Personnel Management	Culture and Climate	Human Resources/Adams	L
PUBLIC RELATIONS	Communications	Culture and Climate	Communications/Murphy	M
MATERIALS PRODUCTION/INVENTORY	Communications	Culture and Climate	Communications/Murphy	M
BRANDING	Communications	Culture and Climate	Communications/Murphy	M
SOCIAL MEDIA MANAGEMENT	Communications	Culture and Climate	Communications/Murphy	M
PUBLICATIONS MANAGEMENT	Communications	Culture and Climate	Communications/Murphy	M
CALL CENTER MONITORING	Communications	Culture and Climate	Communications/Murphy	M
GRANT MANAGEMENT	Grant Administration	Organizational Coherence	Finance/Hardin	M
OTHER TAXES	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
OTHER REVENUES	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
BUDGETING	Financial Administration	Organizational Coherence	Finance/Hardin	M
FINANCIAL REPORTING	Financial Administration	Organizational Coherence	Finance/Hardin	M
FINANCIAL STATEMENT PREPARATION	Financial Administration	Organizational Coherence	Finance/Hardin	M
GENERAL LEDGER RECONCILIATIONS	Financial Administration	Organizational Coherence	Finance/Hardin	M
GRANT REPORTING (INTERNAL)	Grant Administration	Organizational Coherence	Finance/Hardin	M
GRANT REPORTING (EXTERNAL)	Grant Administration	Organizational Coherence	Finance/Hardin	M
PAYROLL PROCESSING	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
CONTRACT MANAGEMENT	Procurement Activities	Organizational Coherence	Finance/Hardin	M
TRAVEL AND EXPENSE PROCESSING	Disbursement Cycle	Organizational Coherence	Finance/Hardin	M
BANK RECONCILIATION	Financial Administration	Organizational Coherence	Finance/Hardin	M
ACCOUNT RECONCILIATION	Financial Administration	Organizational Coherence	Finance/Hardin	M
CASH MANAGEMENT	Financial Administration	Organizational Coherence	Finance/Hardin	M
INTERNAL SERVICES BILLING	Financial Administration	Organizational Coherence	Finance/Hardin	M
REIMBURSEMENT COSTS	Grant Administration	Organizational Coherence	Finance/Hardin	M
PROCUREMENT	Procurement Activities	Organizational Coherence	Finance/Hardin	M
BID COMPLIANCE	Procurement Activities	Organizational Coherence	Finance/Hardin	M
PROPERTY TAXES	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
OCCUPATIONAL TAXES	Revenue Cycle	Organizational Coherence	Finance/Hardin	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
CASH DISBURSEMENTS	Disbursement Cycle	Organizational Coherence	Finance/Hardin	M
ACCOUNTS PAYABLE	Disbursement Cycle	Organizational Coherence	Finance/Hardin	M
PAYMENT PROCESSING	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
ANNUAL/MONTHLY/QUARTERLY REPORTING	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
RETIREMENT REPORTING	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
OTHER REPORTING	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
PERSONAL SERVICE CONTRACTS	Procurement Activities	Organizational Coherence	Finance/Hardin	M
PURCHASING	Procurement Activities	Organizational Coherence	Finance/Hardin	M
REQUISITION PROCESS	Procurement Activities	Organizational Coherence	Finance/Hardin	M
VENDOR MANAGEMENT	Procurement Activities	Organizational Coherence	Finance/Hardin	M
SEEK FUNDING	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
OTHER STATE REVENUES	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
CASH RECEIPTS	Revenue Cycle	Organizational Coherence	Finance/Hardin	M
BOND ACCOUNTING	Bond Administration	Organizational Coherence	Finance/Hardin	M
ISSUANCE OF DEBT	Bond Administration	Organizational Coherence	Finance/Hardin	M
BOND COMPLIANCE	Bond Administration	Organizational Coherence	Finance/Hardin	M
EDIT CHECKS	Payroll Processing/Reporting	Organizational Coherence	Finance/Hardin	M
DEBT SERVICE	Bond Administration	Organizational Coherence	Finance/Hardin	L
NETWORK	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
PHONES	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
DISASTER RECOVERY	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
DATA CENTER	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
BUSINESS INTELLIGENCE	IT - Application & Data Services	Organizational Coherence	Information/Belcher	M
GOOGLE DOMAINE ADMINISTRATION	IT - Support	Organizational Coherence	Information/Belcher	M
APPLICATION DEVELOPMENT	IT - Application & Data Services	Organizational Coherence	Information/Belcher	M
ACCESS CONTROL	IT - Field Operations	Organizational Coherence	Information/Belcher	M
STORAGE & SERVERS	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
SOFTWARE INVENTORY	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
PHONE & REMOTE SUPPORT	IT - Support	Organizational Coherence	Information/Belcher	M

PROCESSES/ACTIVITIES	CATEGORY	STRATEGY DRIVER	PRIMARY CHIEF	INHERENT RISK LEVEL
ON-SITE/FIELD TECHNOLOGY SUPPORT	IT - Field Operations	Organizational Coherence	Information/Belcher	M
VIDEO SURVEILLANCE	IT - Field Operations	Organizational Coherence	Information/Belcher	M
ENTERPRISE BACKUP	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
INFINITE CAMPUS PERMISSIONS	IT - Support	Organizational Coherence	Information/Belcher	M
DATA WAREHOUSE	IT - Application & Data Services	Organizational Coherence	Information/Belcher	M
DATABASE MANAGEMENT	IT - Application & Data Services	Organizational Coherence	Information/Belcher	M
SOFTWARE INSTALLS	IT - Support	Organizational Coherence	Information/Belcher	M
CABLING	IT - Field Operations	Organizational Coherence	Information/Belcher	M
INTERCOM	IT - Field Operations	Organizational Coherence	Information/Belcher	M
IPAD REPAIR	IT - Field Operations	Organizational Coherence	Information/Belcher	M
OFFICE 365	IT - Infrastructure	Organizational Coherence	Information/Belcher	M
TEACHER TIP	IT - Support	Organizational Coherence	Information/Belcher	M
COMPUTER IMAGING, REPAIR	IT - Field Operations	Organizational Coherence	Information/Belcher	M
BOARD MEETING SUPPORT	Governance	Organizational Coherence	Information/Belcher	L
REPORTS	IT - Application & Data Services	Organizational Coherence	Information/Belcher	L

Jefferson County Public Schools
Process Category by Strategy

<i>Processes Category</i>	Organization Strategy			
	Culture and Climate	Learning	Organizational Coherence	Total
<i>Governance*</i>			13	13
<i>Personnel Management*</i>	10		9	19
<i>Grant Administration*</i>			9	9
<i>Data Management*</i>			6	6
<i>Academic Activities*</i>		7		7
<i>Employee Recruitment*</i>	8			8
<i>School Administration*</i>	1	6	4	11
<i>Student Attendance*</i>		4		4
<i>Facilities Administration*</i>			8	8
<i>ECE Assessment/Oversight*</i>		8		8
<i>Student Safety*</i>		6		6
<i>Nutrition Activities*</i>	7			7
<i>Transportation Administration*</i>		4	6	10
<i>Financial Administration*</i>			12	12
<i>Payroll Processing/Reporting*</i>			8	8
<i>Procurement Activities*</i>			10	10
<i>Business Resiliency*</i>			3	3
<i>Communications*</i>	9			9
<i>Disbursement Cycle*</i>			8	8
<i>Revenue Cycle*</i>			9	9
<i>Infrastructure - Technology</i>			8	8
<i>Support - Technology</i>			5	5
<i>Application & Data Services</i>			5	5
<i>Field Operations - Technology</i>			7	7
<i>Bond Administration</i>			4	4
Totals	35	35	134	204

**Some activities occur at the school level, there are over 150 school sites.*

Jefferson County Public Schools
Risk Level Framework by Category

<i>Process Category</i>	# of Activities by Process	CAP Findings by Topic	Top 21 Risk Processes	<i>Process Risk Level</i>		
				High	Medium	Low
<i>Governance*</i>	13	3	1	1	10	2
<i>Personnel Management*</i>	19	2	1	1	15	3
<i>Grant Administration*</i>	9	1	1	1	7	1
<i>Data Management*</i>	6	1	1	1	3	2
<i>Academic Activities*</i>	7	5	2	2	4	1
<i>Employee Recruitment*</i>	8	0			6	2
<i>School Administration*</i>	11	3	4	4	7	
<i>Student Attendance*</i>	4	0			4	
<i>Facilities Administration*</i>	8	0			7	1
<i>ECE Assessment/Oversight*</i>	8	4	4	4	4	
<i>Student Safety*</i>	6	1	1	1	5	
<i>Nutrition Activities*</i>	7	1			7	
<i>Transportation Administration*</i>	10	5	3	3	6	1
<i>Financial Administration*</i>	12	1			11	1
<i>Payroll Processing/Reporting*</i>	8	1			8	
<i>Procurement Activities*</i>	10	0	1	1	9	
<i>Business Resiliency*</i>	3	1	1	1	2	
<i>Communications*</i>	9	0			9	
<i>Disbursements Cycle*</i>	8	2			8	
<i>Revenue Cycle*</i>	9	3	1	1	8	
<i>Infrastructure – Technology</i>	8	0			8	
<i>Support – Technology</i>	5	0			5	
<i>Application & Data Services – Technology</i>	5	0			4	1
<i>Field Operations – Technology</i>	7	0			7	
<i>Bond Administration</i>	4	0			3	1
Total Auditable Processes	204	34	21	21	167	16

*Some activities occur at the school level, there are over 150 school sites.