

To: Board of Education  
CC: Dr. Martin Pollio, Superintendent  
From: Jodell Renn, Director of Internal Audit  
Subject: Internal Audit Report to the Board  
Date: February 12, 2019

At the September 12, 2018 meeting, the Board approved the audit work plan for the Fiscal Year 2019. The plan was developed by Dean Dorton in their role serving as the head of internal audit. The approved plan contemplated the hiring of a full time Director of Internal Audit position and was created knowing that the new Director would make changes based on the performance of an audit risk assessment.

As the newly hired Director, I have spent a great deal of time gaining an understanding of JCPS. Working with the Superintendent, members of his Cabinet and several other employees throughout the organization, internal audit created a listing of processes that are in place to assist in achieving JCPS's objectives. This listing served as the basis for the audit risk assessment that was performed. It is important to have a listing of all the processes to allow for a deeper understanding of the organization and the relationships between activities across the organization and how they drive the achievement of *Vision 2020 In Action*. In addition, the results of the audit risk assessment coupled with the internal audit resources available to be allocated helped define the projects included in the revised work plan.

Internal Audit presented the results of the audit risk assessment process to the Audit and Risk Management Advisory Committee on January 16, 2019. Members of the committee thoroughly discussed the results and were supportive of the outcome.

This process is the first step in the evolution of building a strong internal audit function as well as moving forward to provide more thoughtful risk-based reviews of processes throughout the District while including the performance of routine school reviews.

Included in the materials for your review are the following:

- Status of the FY 2019 Annual Work Plan as of December 31, 2018
- Proposed work plan through the end of October 2019
- Risk framework
- Compliance framework
- Top 21 processes/activities based on the internal audit risk assessment
- Top 16 schools based on the internal audit risk assessment
- Listing of processes/activities by primary process owner

I am happy to answer any questions you may have regarding any of the documents provided.

Jefferson County Public Schools  
Internal Audit  
Presentation to the JCPS Board of Education  
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**

| <b>Audit Activity</b>                             | <b>Synopsis</b>   | <b>Status</b>                                    |
|---|---|--|
| 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<br>(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<br>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<br>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<br>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<br/>Objective</i>  | <i>Audit<br/>Assurance</i> | <i>Consulting</i> | <i>Monitoring</i> |
|--|--|----------------------------|-------------------|-------------------|
| <i>School Reviews</i> <ul style="list-style-type: none"> <li>• Coleridge Taylor Elementary</li> <li>• Hawthorne Elementary</li> <li>• Jacob Elementary</li> <li>• Highland Middle</li> <li>• Johnson Middle</li> <li>• Noe Middle</li> <li>• Atherton High</li> <li>• Ballard High</li> <li>• Central High</li> <li>• Carter Elementary</li> <li>• Carrithers Middle</li> <li>• Fairdale High</li> <li>• Fern Creek High</li> <li>• Jefferson County High</li> <li>• Liberty/Mary Ryan High</li> <li>• Pleasure Ridge Park High</li> </ul> | 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<br/>Objective</i>  | <i>Audit<br/>Assurance</i> | <i>Consulting</i> | <i>Monitoring</i> |
|--|--|----------------------------|-------------------|-------------------|
| <i>Family Resource Youth<br/>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<br/>Development – Backpack of<br/>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 &amp; Expense<br/>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

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

## Jefferson County Public Schools Compliance Frameworks

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



## 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<br>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<br>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  
Listing of Processes/Activities by Primary Process Owner

| <b>PROCESSES/ACTIVITIES</b>              | <b>CATEGORY</b>          | <b>STRATEGY DRIVER</b>   | <b>PRIMARY CHIEF</b>  | <b>INHERENT RISK LEVEL</b> |
|--|--------------------------|--------------------------|-----------------------|----------------------------|
| 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                          |

| <b>PROCESSES/ACTIVITIES</b>                            | <b>CATEGORY</b>               | <b>STRATEGY DRIVER</b>   | <b>PRIMARY CHIEF</b> | <b>INHERENT RISK LEVEL</b> |
|--|-------------------------------|--------------------------|----------------------|----------------------------|
| 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                          |

| <b>PROCESSES/ACTIVITIES</b>                          | <b>CATEGORY</b>               | <b>STRATEGY DRIVER</b>   | <b>PRIMARY CHIEF</b> | <b>INHERENT RISK LEVEL</b> |
|--|-------------------------------|--------------------------|----------------------|----------------------------|
| 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                          |

| <b>PROCESSES/ACTIVITIES</b>               | <b>CATEGORY</b>               | <b>STRATEGY DRIVER</b>   | <b>PRIMARY CHIEF</b> | <b>INHERENT RISK LEVEL</b> |
|---|-------------------------------|--------------------------|----------------------|----------------------------|
| 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                          |
| RECORDS RETENTION                         | Governance                    | Organizational Coherence | Operations/Raisor    | L                          |

| <b>PROCESSES/ACTIVITIES</b>                       | <b>CATEGORY</b>              | <b>STRATEGY DRIVER</b>   | <b>PRIMARY CHIEF</b>  | <b>INHERENT RISK LEVEL</b> |
|---|------------------------------|--------------------------|-----------------------|----------------------------|
| 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                          |
| EMPLOYEE ORIENTATION                              | Personnel Management         | Culture and Climate      | Human Resources/Adams | L                          |
| EMPLOYEE TERMINATION                              | Personnel Management         | Culture and Climate      | Human Resources/Adams | L                          |



| <b>PROCESSES/ACTIVITIES</b>     | <b>CATEGORY</b>              | <b>STRATEGY DRIVER</b>   | <b>PRIMARY CHIEF</b>  | <b>INHERENT RISK LEVEL</b> |
|---------------------------------|------------------------------|--------------------------|-----------------------|----------------------------|
| 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                          |
| CASH DISBURSEMENTS              | Disbursement Cycle           | Organizational Coherence | Finance/Hardin        | M                          |
| ACCOUNTS PAYABLE                | Disbursement Cycle           | Organizational Coherence | Finance/Hardin        | M                          |



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|------------------------------------|----------------------------------|--------------------------|----------------------|----------------------------|
| 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                          |
| ON-SITE/FIELD TECHNOLOGY SUPPORT   | IT - Field Operations            | Organizational Coherence | Information/Belcher  | M                          |
| VIDEO SURVEILLANCE                 | IT - Field Operations            | Organizational Coherence | Information/Belcher  | M                          |

| <b>PROCESSES/ACTIVITIES</b> | <b>CATEGORY</b>                  | <b>STRATEGY DRIVER</b>   | <b>PRIMARY CHIEF</b> | <b>INHERENT RISK LEVEL</b> |
|-----------------------------|----------------------------------|--------------------------|----------------------|----------------------------|
| 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                          |