



Jefferson County Public Schools Internal Audit Department Audit Plan

Assurance * **Independence** * **Objectivity**
2024–25

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Introduction

The fiscal year (FY) 2025 Audit Plan for the Internal Audit Department outlines the activities where internal audit resources will be dedicated. Professional internal audit standards, as well as the Internal Audit Charter, require the preparation of an audit plan. In accordance with protocol, this plan requires approval from the Jefferson County Board of Education (JCBE) and the Audit and Risk Management Advisory Committee Meeting (ARMAC).

Methodology

The framework for the methodology, and the process for developing the audit plan, is explained below.

Framework

This plan was developed using a risk-based methodology. The methodology incorporates elements of the Committee of Sponsoring Organizations (COSO)—Enterprise Risk Management framework, which is a risk model commonly used in the internal audit profession. This approach allows for the evaluation of Jefferson County Public Schools (JCPS) Divisions as well as major business processes and functions in a systematic, consistent framework. By using this approach, the Internal Audit Department (IAD) is better able to dedicate resources that help ensure that JCPS (the District) achieves its objectives.

Risk Assessment and Audit Planning Process

The Internal Audit Department performs an annual risk assessment to inform the annual audit plan. As described in the steps included below, the risk assessment includes a risk questionnaire and an inquiry regarding the top objectives and related risks for each division. Approximately 86 percent of the Superintendent's Leadership Team (Chiefs and other direct reports of the Superintendent) completed a risk questionnaire and provided information regarding their respective division's objectives and risks. Approximately 95 percent of the District's Executive Administrators, Executive Directives, and Assistant Superintendent's completed a risk questionnaire and provided information regarding their respective division's objectives and risks. The rate of response is exemplary, and the Superintendent and Chief of Staff should be commended for encouraging District leadership to participate in the Risk Assessment.

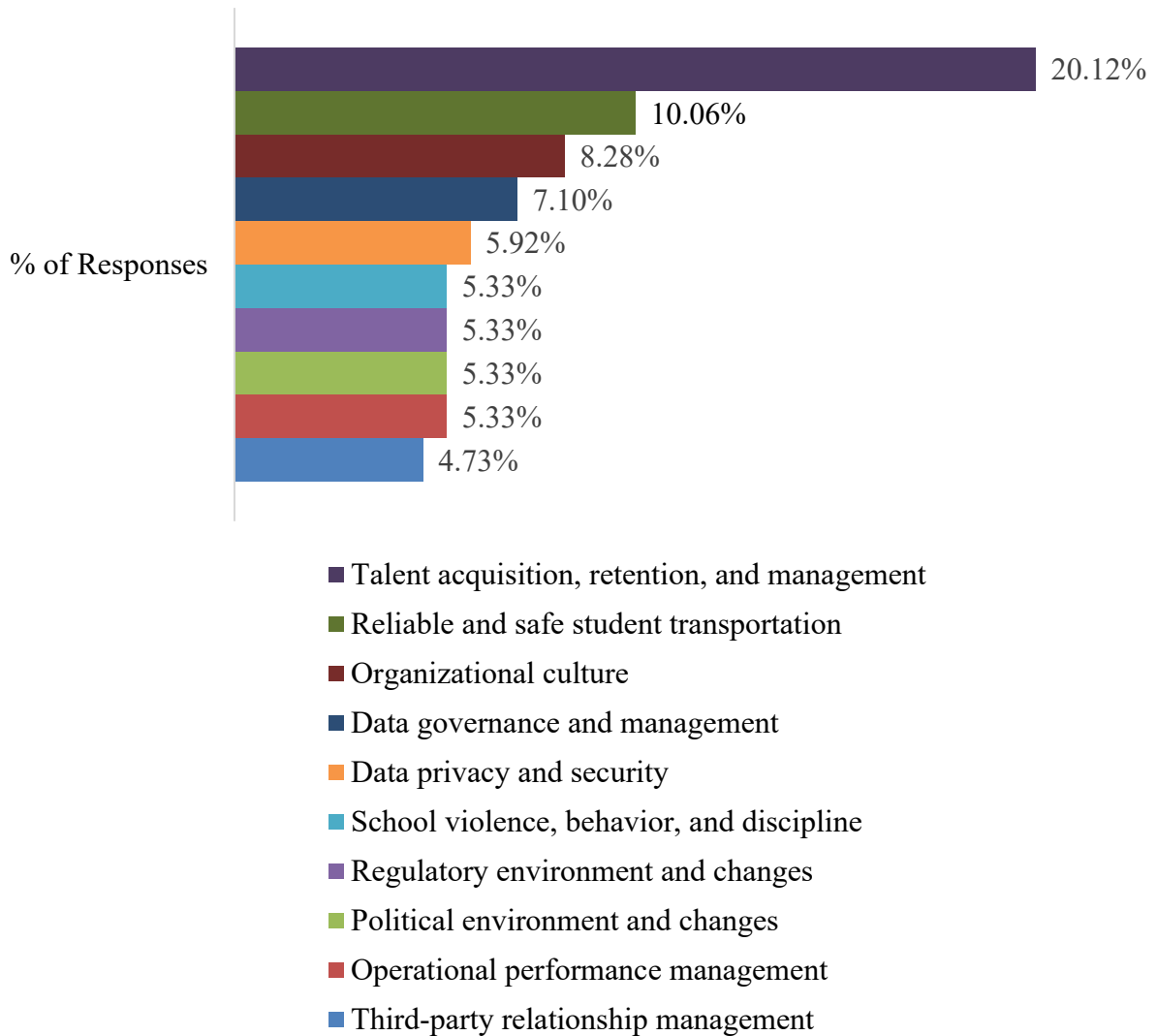
- 1. Obtain input from the JCBE, the Superintendent's Office, and respective Leadership Teams.** Risk questionnaires were distributed to members of JCBE and the Superintendent's Office and Leadership Team to identify the top risk areas and potential audits/engagements for inclusion in the audit plan.

2. **Risk Areas**—The risk areas listed below were included in the risk questionnaire. Respondents were asked to identify the most significant risk areas for their respective division. A “significant” risk area is an area with a relatively higher potential for a risk event to occur and have a large impact on the division’s ability to achieve its objectives. The risk areas that have been identified are not necessarily representative of the current environment within the District. The identification and awareness of these potential risk areas reflect the initial steps taken to promote a strong internal control environment. The top ten risk areas are described below. The remaining risk areas are ranked and described at **Exhibit D**.
- **Talent Acquisition, Retention, and Management**—Organizations’ capabilities to anticipate need, identify trends, acquire, reskill/upskill, retain, and manage talent sufficient to meet the organizations’ objectives
 - **Reliable and Safe Student Transportation**—Organizations’ capabilities to provide safe and reliable transportation to all eligible students
 - **Organizational Culture**—Organizations’ capabilities to understand, monitor, and manage the tone, incentives, and actions that drive desired behavior. Observable patterns of behavior within the organization, including, but not limited to, the communication style (e.g., siloed, collaborative) and management style (e.g., authoritarian, democratic).
 - **Data Governance and Management**—Organizations’ overall strategic management of data: its collection, use, storage, security, and disposition
 - **Data Privacy and Security**—Organizations’ capabilities to protect sensitive data in their care and their ability to ensure compliance to all applicable data privacy and security laws and regulations
 - **School Violence, Behavior, and Discrimination**—Organizations’ capabilities to attain, accumulate, summarize, and report incident relevant data; identify and monitor trends; and effectively respond and implement effective strategies to reduce, eliminate, or mitigate incidents
 - **Regulatory Environment and Changes**—Organizations’ capabilities to anticipate, identify, and effectively react to challenges and uncertainties caused by regulatory changes impacting its service delivery
 - **Political Environment and Changes**—Organizations’ capabilities to anticipate, identify, and effectively react to challenges and uncertainties caused by the political environment and political changes such as election results
 - **Operational Performance Management**—Organizations’ effective use of business metrics to provide timely, accurate, and reliable performance data that guide operational activities and decision making. Organizations’ capabilities to efficiently achieve objectives, maintain a focus on continuous improvement, and ensure adequate oversight over key processes, activities, and projects.
 - **Third-party Relationship Management**—Organizations’ capabilities to attain, procure, and monitor third-party relationships, including supply chain disruption and contract management
3. **Top Three Risk Areas**—To prioritize the risk areas, the top three risk areas were identified by the JCBE, the Superintendent’s Office, divisional leadership (i.e., Executive Administrators, Assistant Superintendents, or other designees) and their respective Chiefs. The overall top three risk areas identified are as follows: **Talent**

Acquisition, Retention, and Management; Reliable and Safe Student Transportation; and Organizational Culture

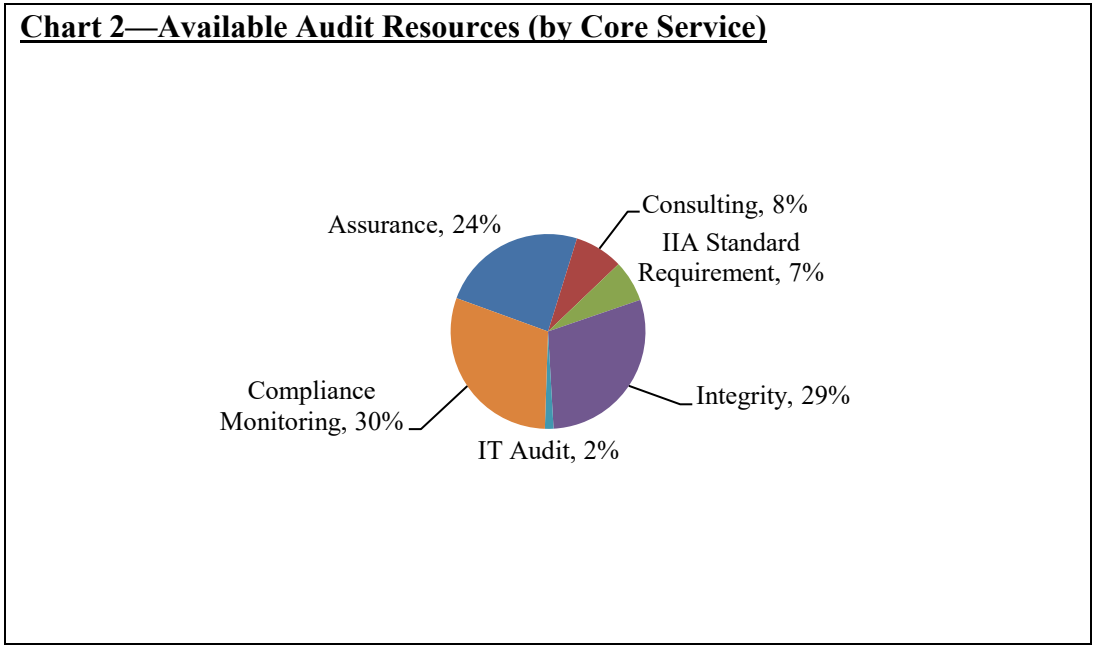
A total of 64 members of the JCBE, the Superintendent's Office, divisional leadership (i.e., Executive Administrators, Assistant Superintendents, or other designees) and their respective Chiefs completed the questionnaire and identified the top risk areas within their division. The ranking of the various risk areas is displayed in **Chart 1** below. Approximately 20 percent of the participants identified the talent acquisition, retention, and management as a top risk; approximately 10 percent of participants identified reliable and safe student transportation as a top risk; and approximately 8 percent of the participants identified organizational culture as a top risk.

Chart 1—Risk Area Ranking



4. Consideration of Top Risks/Risk Responsibility—The top risk areas identified were reviewed by the Internal Audit Department and considered during the development of the current and long-term audit plan. The identification of the top risk areas is also beneficial for each division to ensure that there are proper risk mitigation plans in place. The management of risks is the responsibility of the Administration of JCPS. The JCBE and the Administration of JCPS are responsible for organizational oversight. Management is responsible for ensuring organizational objectives are achieved and risks are properly managed. The Internal Audit Department is responsible for providing independent assurance on all matters related to the achievement of strategic and operational objectives. A visual representation of the Institute of Internal Auditor’s Three Lines of Defense Model is depicted at **Appendix A**.

5. Internal Audit Department Resources—Available resources (i.e., staff hours) were determined to identify the capacity of the Internal Audit Department. Available project hours were calculated after adjusting for staff’s paid leave time, required training, and administrative tasks. The target utilization rate for audit staff is approximately 75 percent due to the need to dedicate resources to administrative tasks. The available resources were allocated by core services and tasks required by the IIA Standards, as illustrated in **Chart 2**. Internal Audit Team Members are listed below.



It should be noted that Information Technology (IT) requires the assistance of external consultants. The allocation represents IAD staff hours only, not the financial resources for the IT audit consultants.

Audit Team Members:

- May Porter, CIA, CFE—Director of Internal Audit
- Chalynn Comage, CFE—Risk Investigator
- John LeMaster, CPA—Internal Auditor
- Sonya Miller—Internal Auditor
- Vacant—Internal Audit Clerk

6. Allocation of IAD Resources—The Internal Audit Department’s available resources were allocated to the ongoing engagements from the prior year, the required recurring engagements, and the engagements identified during the risk assessment process.

7. Audit Plan Completion—The final audit plan was developed by assigning the auditable units based on the impact to a significant risk area. The capacity and knowledge base of the Internal Audit Department was evaluated to ensure the projects can be performed based on the resources and professional competencies within the Internal Audit Department. In some cases, such as IT services, external consultants are required. In developing the final plan, the following factors were considered:

- Current organizational environment (organization/political changes)

- Enterprise-wide processes and tasks
- Mitigation of JCPS's top risks
- Units covered by other auditors (e.g., external, state, federal)

Audit Plan

The FY2025 audit plan is presented in the following section of this document. It is important to note that the audit plan is a flexible document that is intended to allow for changes as circumstances warrant. While the Internal Audit Department strives to follow the plan, unforeseen circumstances may require the ability to act quickly and reallocate resources appropriately.

- A summary of resource allocation by JCPS Division is in **Chart 3** in **Appendix B**.

Conclusion

The audit plan demonstrates the Internal Audit Department's commitment to its mission of providing value-added internal auditing services as well as its commitment to continuous improvement of services. These services ultimately help JCPS achieve its core strategic objectives. To leverage resources and provide quality professional internal audit services, we have limited the scope of work to what we can realistically accomplish with the staff resources available.

If you have any questions or wish to discuss any of these items in further detail, please contact me.



May R. Porter, CIA, CFE
Chief Audit Executive

FY2025 Audit Plan

The audit plan is in order by the Internal Audit Department's core services. Under each type of service, the project(s) is listed. The order of presentation within each core service does not represent prioritization; it is only done for ease of use. In addition, projects from prior years that are yet to be completed are noted since IAD resources will be dedicated to these projects in FY2025.

The detailed audit plan, which begins on the following page, covers the following core services.

- I. Assurance Services**—Objective examinations of evidence for the purpose of providing independent assessments on governance, risk management, and control processes for the organization. Examples include financial, compliance, operational, and information technology audits. Typically, longer in duration assignments (i.e., 400–600 hours).
- II. Consulting Services**—Advisory and related client-service activities, the nature and scope of which are agreed to with the client, are intended to add value and improve the District's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, and process improvement. Timing depends on the defined scope.
- III. Information Technology Audit Services**—Objective examinations and evaluations of the District's information technology infrastructure, applications, data use and management, policies, procedures and operational processes against recognized standards or established policies. Audits evaluate if the controls to protect information technology assets ensure integrity and are aligned with organizational goals and objectives.
- IV. Compliance/Monitoring**—A continuous process (typically monthly) to ensure that specific regulatory activities are occurring as required. Its purpose is to identify compliance risk issues in a timely manner.
- V. Integrity/Investigation Services**—Potentially fraudulent activities or special assignments that originate from reports through the anonymous hotline, Superintendent, Cabinet members and/or JCBE members. The length of each investigation is based on the facts and circumstances of each case.

I. Assurance Services

FY2025 Audit Plan

The following audits are proposed for the FY2025 audit plan:

Area/ Department	Project Name	Preliminary Objective	Related Risk Area
Enterprise	Annual Audit Follow-Up	Assess the implementation and effectiveness of corrective actions from previous audit findings.	Operational Performance
Financial Services— Payroll and Cash Management	Payroll Audit— FY2024	Assess the effectiveness of the internal controls for processing payroll activity.	Operational Performance, Fiscal Administration
Human Resources— Personnel Services	Management Training Requirements Audit	Assess compliance with Board policies and other JCPS policies regarding training for Administrators and employees with supervisor responsibilities (Managers). Assess operational effectiveness the training requirements and related activity.	Organizational Culture; Talent Acquisition, Retention, and Management
Operations— Property Management and Maintenance	Trades Program	Assess the fiscal and operational effectiveness of the Trades Program, including, but not limited to, compliance with regulations and related union contracts.	Organizational Culture; Talent Acquisition, Retention, and Management

In-Progress During FY2025 Carryover From FY2024

These are assurance and consulting projects that were on the FY2024 Audit Plan and/or started prior to FY2024 that are still in progress during FY2025.

Area/ Department	Project Name	Preliminary Objective	Related Risk Area
Financial Services— Purchasing	Purchasing Method Efficiency Project	Complete agreed upon procedures for the purpose of determining the efficacy of JCPS competitive purchasing methods in comparison to co-op participation. *	Operational Performance, Fiscal Administration
Human Resources— Personnel Services	Contractor Background Check Process	Map and assess the current processes for contractor background checks. Determine if contractors who were onboarded prior to the implementation of the new background check process have an acceptable background check on file at JCPS. *	Student and Staff Safety, Health, and Wellness; Regulatory Environment
Operations— Property Management and Maintenance	Electric License Usage	Assess the processes for staffing and tracking projects involving electrical services and ensure that all employees who perform electrical service projects are properly credentialed and equipped in accordance with regulatory requirements and JCPS policies.	Student and Staff Safety, Health, and Wellness; Regulatory Environment

*This audit is a special request, requested by the JCBE or the Superintendent's Office.

II. Consulting Services

In general, consulting services are initiated by methods other than the annual risk assessment. They may or may not require significant audit resources and are intended to add value for the client.

Consulting

This value-added service is provided to help identify business best practices, and to ensure major risks are identified and mitigated as needed. These involve a wide range of issues which are important to JCPS operations.

Area/ Department	Project Name	Preliminary Objective	Related Risk Area
Administration— Physical Development and Health Services	Medicaid Billing Process Consulting Project	Assess the fiscal and operational effectiveness of the process for billing Medicaid for student health services provided through JCPS Student Health Services.	Operational Performance, Fiscal Administration
General Counsel— Contracts, Insurance, and Data Sharing	Memorandum of Understanding/ Approval Process Consulting Project	Assess the effectiveness of the internal controls within the process for approval of MOUs/MOAs.	Third-Party Relationship, Fiscal Administration
Operations— Warehouse and Distribution Services	Annual Inventory Observation	Attend and observe physical inventories and report to the results to the CFO.	Operational Performance, Fiscal Administration

Other Consulting Services

These are the consulting activities related to Education and Committee Meetings within JCPS.

Area/ Department	Project Name	Preliminary Objective	Related Risk Area
Administration— Security and Investigations	SSO Data Group	Monthly meeting for School Safety Officer (SSO) data analysis and review	Student and Staff Safety, Health, and Wellness
Diversity, Equity, and Poverty (DEP)	REAP Committee	Quarterly meeting for performing a Racial Equity Analysis Protocol (REAP) for a JCPS policy or initiative	DEP
Enterprise	Investigation Group	Biweekly meeting to collaborate regarding JCPS security, compliance, and internal audit investigations	Operational Performance
Enterprise	IT Risk Management Committee	Biweekly meeting to discuss IT-related risks	Cybersecurity

III. IT Audit Services

IT Technical

These highly technical reviews require assistance from external partners and contractors. Performance of these projects is dependent on financial resources available for external partners since these cannot be performed internally.

Area/ Department	Project Name	Preliminary Objective	Related Risk Area
Enterprise	Business Impact Analysis	Measure the severity of threats and how they would affect business operations and finances.	Business Continuity, Cybersecurity
Technology Division	Infinite Campus Data Integrity Audit	Assess application controls (user access), data accuracy and validity, data backup and recovery, change management, and record retention.	Data Governance and Management
Technology Division	Pen Test - External and Internal	Perform an authorized simulated cyberattack on JCPS's internal and external networks.	Cyber-security, Data Privacy and Security

IV. Compliance Monitoring

Monthly Monitoring

These are continuous processes (typically monthly) for the purpose of ensuring that specific regulatory activities are occurring as required. Additionally, the purpose is to identify compliance risk issues in a timely manner.

Area/ Department	Project Name	Preliminary Objective	Related Risk Area
Schools— Attendance (High, Middle, Elementary)	Monthly Attendance Monitoring	Perform a monthly review of internal control activities regarding student attendance for a sample of schools. Results will be reported quarterly.	Student Enrollment
Schools— Student Activity Funds (High, Middle, Elementary)	Monthly Verification Form Review	Collect and review monthly financial reporting for schools.	Regulatory Environment, Fiscal Administration
Schools— Student Activity Funds (High, Middle, Elementary)	Student Activity Funds Monitoring	Perform a monthly review of internal control activities and compliance with the Redbook regarding student activity funds for a sample of schools. Results will be reported quarterly.	Regulatory Environment

IV. Integrity Services

Special Investigations and Proactive Best Practices

These investigations are performed to determine if concerns of fraud, misuse, and or abuse can be reasonably substantiated. These require a substantial investment of internal audit resources.

Area/ Department	Project Name	Preliminary Objective	Related Risk Area
Enterprise	Ethics Hotline Administration	Administration of the service contract of the third-party service provider. Oversight of ethics hotline data collection and reporting.	Organizational Culture
Enterprise	Ethics Hotline— Translation Enhancement	Ongoing implementation of translation tool and transition to new platform	Stakeholder Engagement
Enterprise	Integrity Investigation	Use a defined investigation methodology to determine if allegations or concerns of fraud, misuse, abuse and/or a violation of certain ethics policies can be reasonably substantiated.	Organizational Culture

Some audit hours are reserved for special investigations as needed.

V. Internal and Ongoing Projects

These are projects that are ongoing and/or internal projects.

Area/ Department	Project Name	Preliminary Objective	Related Risk Area
Internal Audit	Annual Activity Report	Report the activities and progress of Internal Audit to the Superintendent's Office and the Board.	Internal and External Reporting
Internal Audit	Annual Audit Plan and Risk Assessment Report	Perform an assessment of enterprise risk and develop the annual audit plan.	IIA Standard Requirement
Internal Audit	IA Process Improvement: Implement New IIA Standards (effective January 2025)	Perform activities/projects as needed to become "best in class."	IIA Standard Requirement
Internal Audit	Quarterly Activity Reports	Prepare and issue quarterly reports to the Superintendent's Office and the JCBE describing the status and progress toward completion of our annual audit plan.	Internal and External Reporting

VI. On the Horizon

Potential FY2025 Assurance Projects

These are assurance projects that are expected to be included on future audit plans or to be moved into FY2025 if circumstances warrant eliminating or delaying an approved audit on the FY2025 Audit Plan.

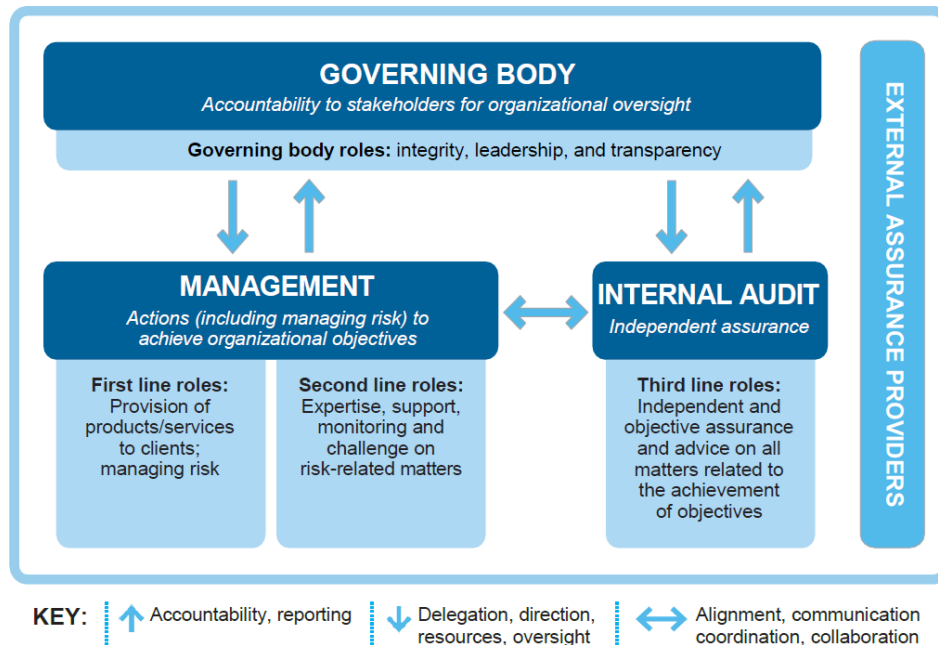
Area/ Department	Project Name	Preliminary Objective	Related Risk Area
Financial Services	Transportation Stipend Administration Audit	Assess the operational effectiveness of the process for distributing the transportation stipend.	Operational Performance, Fiscal Administration
Financial Services— Accounting	Accounts Payable Process Audit	Assess the fiscal and operational effectiveness of the accounts payable process, with a primary focus on the effectiveness of internal controls and payment accuracy, validity, and timeliness.	Operational Performance, Fiscal Administration
Financial Services— Financial Support Center	Student Activity Funds Oversight Audit	Assess the operational effectiveness of oversight for Student Activity Funds, including, but not limited to, program oversight.	Operational Performance, Fiscal Administration
Administration— Culture and Climate	Student Discipline Compliance Audit	Assess whether student discipline activities follow JCPS procedures, JCBE policies, and related federal/state statutes.	School Violence, Behavior, and Discipline; Operational Performance
Enterprise	Employee Complaint/Grievance Process Audit	Assess the compliance and operational effectiveness of the employee complaint/grievance process, including intake, resolution, documentation, reporting, and monitoring.	Organizational Culture; Talent Acquisition, Retention, and Management

Area/ Department	Project Name	Preliminary Objective	Related Risk Area
Administration— Student Support Services	Student Mental Health Administration Audit	Determine if students identified for mental health services received the services and determine whether students who received mental health services were serviced timely.	Student and Staff Safety, Health, and Wellness; Operational Performance
Enterprise	Prevention and Response to Employee Perpetrated Student Safety Incidents	Assess the effectiveness of policies and procedures for preventing and responding to employee perpetrated student safety incidents.	Student and Staff Safety, Health, and Wellness; Operational Performance
Human Resources	Operational Effectiveness Audit	Assess whether there are defined roles, responsibilities, operating procedures, and communication protocols that contribute to an efficient and effective Human Resources function.	Talent Acquisition, Retention, and Management; Operational Performance

Institute of Internal Auditor’s Three Lines of Defense Model

The visual included below depicts the Institute of Internal Auditor’s Three Lines of Defense Model from the IIA’s Three Lines Model Whitepaper.¹ According to the IIA, governance of an organization requires appropriate structures and processes that enable accountability, actions, assurance, and advice.

The IIA’s Three Lines Model

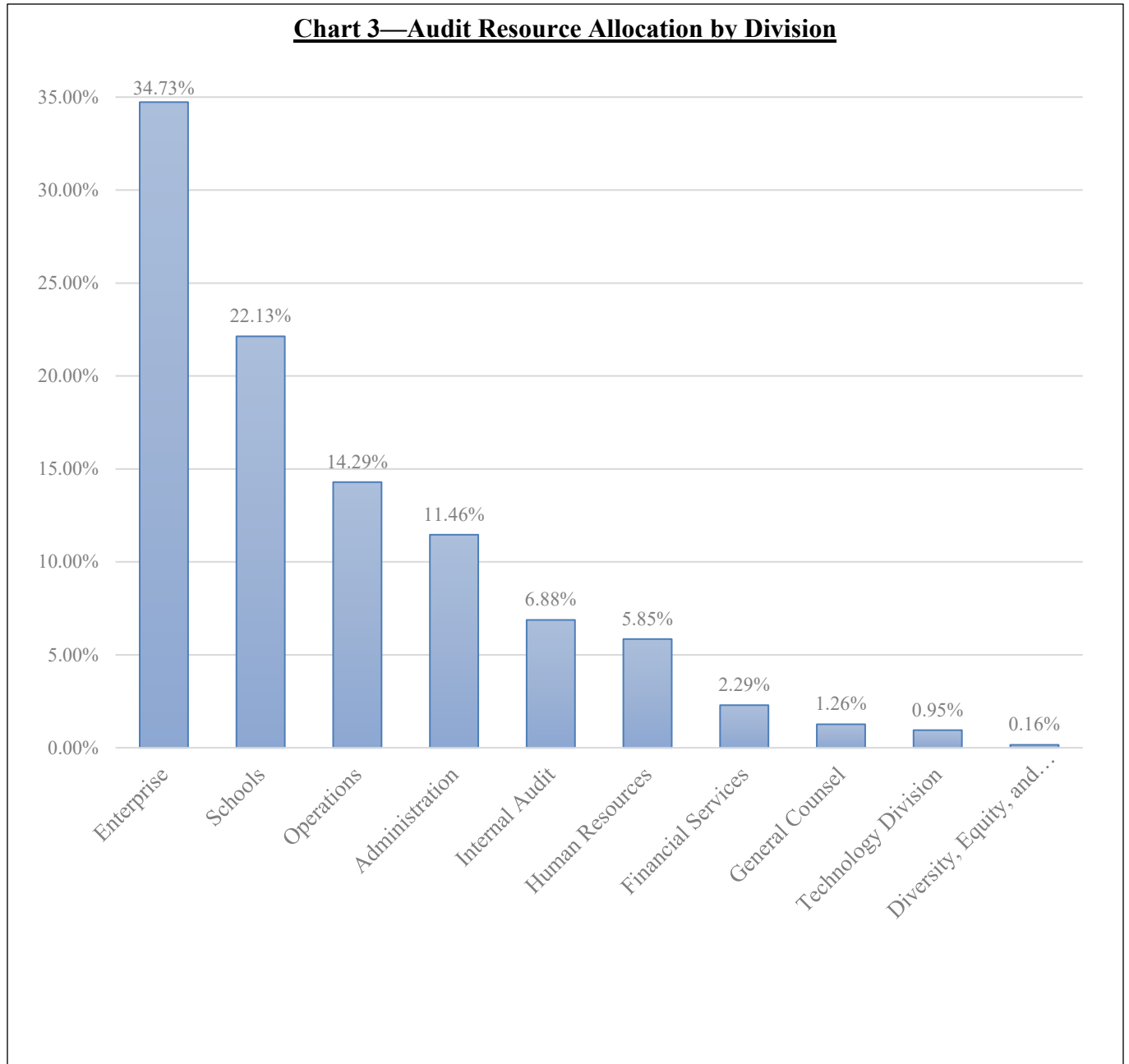


¹ <https://global.theiia.org/about/about-internal-auditing/Public%20Documents/Three-Lines-Model-Updated.pdf>

Appendix B

Resource Allocation by JCPS Division

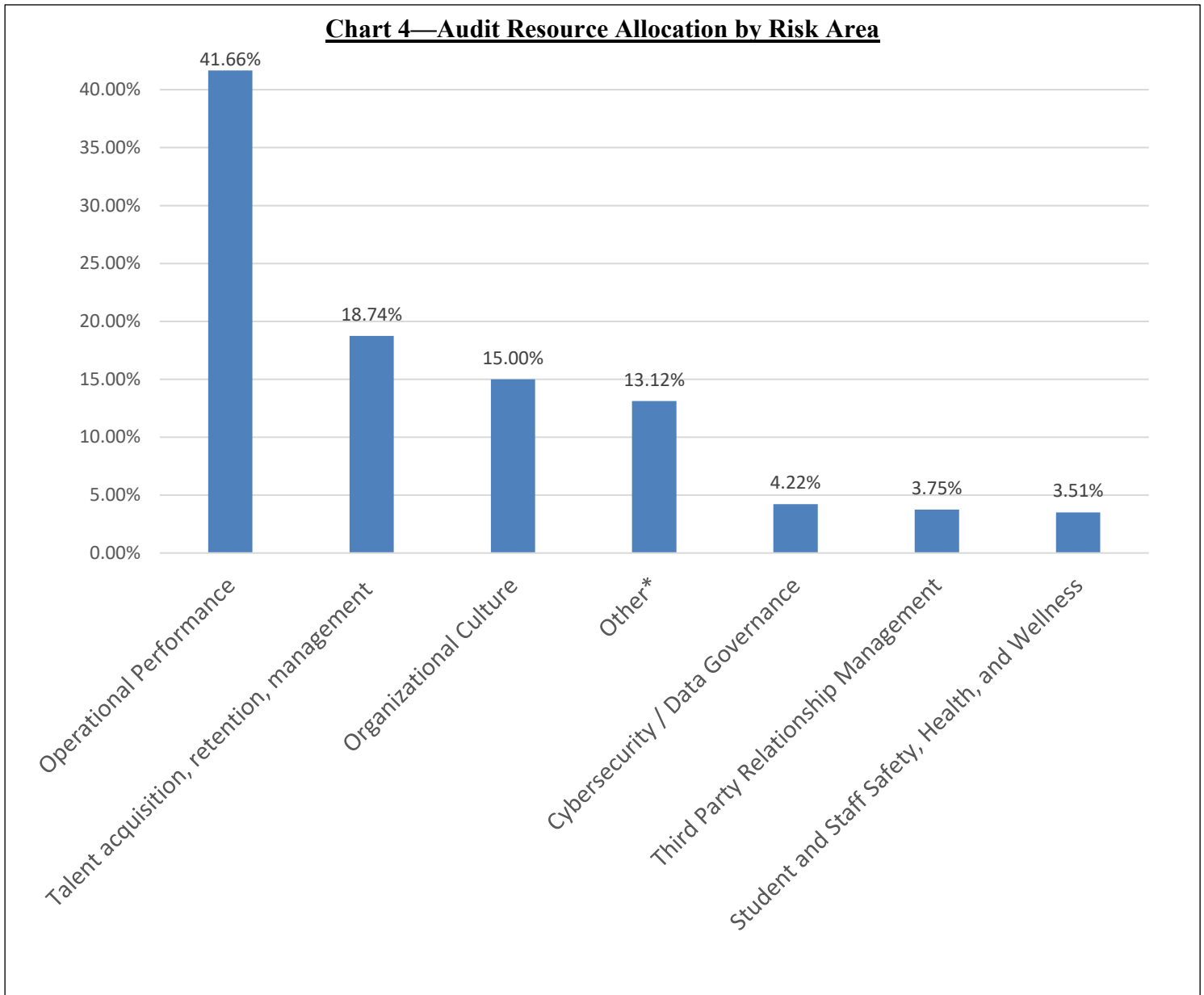
Chart 3 depicts the resource allocation (audit hours) for the projects listed in this plan. This chart is categorized by JCPS Division (or Enterprise if applicable to the entire organization). This is included for informational purposes only. It does not include financial resources allocated for IT audit services.



Appendix C

Resource Allocation by Risk Area

Chart 4 depicts the resource allocation (audit hours) for the assurance and consulting projects listed in this plan. This chart is categorized by Risk Area. This is included for informational purposes only.



*Other includes Business Continuity and Diversity, Equity, and Inclusion.

Appendix D

Additional Risk Analysis

The data displayed at **Chart 1** includes the ranking of risk areas based on the results from all participants of the risk assessment, in aggregate. **Table 1** and **Table 2**, included below, display the ranking of risk areas by Chiefs and their leadership teams (**Table 1**) and by those tasked with organizational governance and leadership of JCPS (**Table 2**). Chiefs and their leadership teams are likely to have a perspective focused on their respective divisions. Those tasked with organizational governance and leadership of JCPS (i.e., JCBE, Superintendent's Office) are likely to have a more holistic perspective.

Table 1: Chiefs and Leadership Teams Risk Area Ranking	
Risk Area	Rank
Talent acquisition, retention, and management	1
Organizational culture	2
Reliable and safe student transportation	3
Data governance and management	4
Data privacy and security	5
Regulatory environment and changes	6
School violence, behavior, and discipline	7
Political environment and changes	8
Stakeholder engagement	9
Diversity, Equity, and Inclusion	10

Includes results of questionnaire from Chiefs, Executive Administrator's, etc.

Table 2: Organizational Governance and Leadership Risk Area Ranking	
Risk Area	Rank
Talent acquisition, retention, and management	1
Reliable and safe student transportation	2
Operational performance management	3
Political environment	4
Third-party relationship management	5
Cyber threats and security	6
Organizational culture	7
Data governance and management	8
School violence, behavior, and discipline	9
Stakeholder engagement	10

Includes results of questionnaire from JCBE, Superintendent's Office, and Internal Audit

Risk assessment participants were asked to consider a total of 19 risk areas. The risk areas are described below at **Table 3**. All the risk areas are ranked at **Table 4**, below.

Table 3

Risk Area	Description
Business continuity planning and execution	Organizations’ preparedness and capabilities to anticipate, identify, and effectively react, respond, and recover from a business interruption
Cyber threats and security	Organizations’ preparedness and capabilities sufficient to manage cyber threats that could cause disruption and reputational harm
Data governance and management	Organizations’ overall strategic management of data: its collection, use, storage, security, and disposition
Data privacy and security	Organizations’ capabilities to protect sensitive data in their care and ensure compliance to all applicable data privacy and security laws and regulations
Diversity, Equity, and Inclusion	Organizations’ capabilities to design, implement, maintain, and monitor DEI strategies and practices across the organization
Operational performance management	Organizations’ effective use of business metrics to provide timely, accurate, and reliable performance data that guides operational activities and decision making
Organizational culture	Organizations’ capabilities to understand, monitor, and manage the tone, incentives, and actions that drive desired behavior. Observable patterns of behavior. Communication style (e.g., siloed, collaborative). Management style (e.g., authoritarian, democratic).
Organizational governance and structure	Impact of governance maturity, agility, and organization structure on organizations’ capabilities to effectively deliver educational services, manage support activities, and respond to change
Political environment and changes	Organizations’ capabilities to anticipate, identify, and effectively react to challenges and uncertainties caused by the political environment and political changes such as election results
Regulatory environment and changes	Organizations’ capabilities to anticipate, identify, and effectively react to challenges and uncertainties caused by regulatory changes impacting its service delivery
Reliable and safe student transportation	Organizations’ capabilities to provide safe and reliable transportation to all eligible students

Risk Area	Description
School violence, behavior, and discipline	Organizations' capabilities to attain, accumulate, summarize, and report incident relevant data; identify and monitor trends; and effectively respond and implement effective strategies to reduce, eliminate, or mitigate incidents
Stakeholder engagement	Organizations' capabilities to design and execute meaningful engagement strategies with key organization stakeholders (parents and community)
Student and staff safety, health, and wellness	Organizations' capabilities to anticipate, identify, and effectively react to challenges and uncertainties related to student and staff safety, physical and mental health well-being matters
Student enrollment	Organizations' capabilities to attain, accumulate, summarize, and report student enrollment relevant data; identify and monitor trends; and effectively leverage data and information for decision making and future planning
Sufficient equitable distribution of student resources; equipment, supplies, technology	Organizations' capabilities to identify disparities and effectively respond to reduce or eliminate disparities in the distribution of resources, equipment, supplies, or technology
Talent acquisition, retention, and management	Organizations' capabilities to anticipate need, identify trends, acquire, reskill/upskill, retain, and manage talent sufficient to meet the organizations' objectives. Employee relations.
Third-party relationship management (service providers, vendors, and suppliers)	Organizations' capabilities to attain, procure, and monitor third-party relationships; including supply chain disruption and management

Table 4: Complete Listing of Risk Areas Ranked (by All Participants)	
Risk Area	Rank
Talent acquisition, retention, and management	1
Organizational culture	2
Reliable and safe student transportation	3
Data governance and management	4
Data privacy and security	5
Regulatory environment and changes	6
School violence, behavior, and discipline	7
Political environment and changes	8
Stakeholder engagement	9
Diversity, Equity, and Inclusion	10
Third-party relationship management	11
Cyber threats and security	12
Operational performance management	13
Organizational governance and structure	14
Student and staff safety, health, and wellness	15
Business continuity planning and execution	16
Student enrollment	17
Employee relations	18
Sufficient equitable distribution of student resources	19