

<p><b>TUCSON UNIFIED</b> SCHOOL DISTRICT</p> <p><b>GOVERNING BOARD POLICY</b></p>	<b>POLICY TITLE: Internal Auditing</b>
	<b>POLICY CODE: DIEA</b>

**Internal Auditor Reports Directly to the Governing Board**

The Governing Board will employ the Internal Auditor to conduct audits and other special projects requested by the Governing Board or identified by the Superintendent. The Internal Auditor, will be directly responsible to the Governing Board.

**Internal Auditor has unrestricted Unrestricted Access to Records**

The Superintendent and the Superintendent Leadership Team will ensure the Internal Auditor has unrestricted access to district records to perform his or her duties.

Adopted: \_\_\_\_\_

Cross Ref:

- DIEA-R
- DIE
- DIEB