



POLICY

MEETING OF: January 30, 2018

TITLE: First Review of Proposed Policy DIE Audits Financial Monitoring

ITEM #: 15

Information:

Study: X

Action: X

PURPOSE:

STATEMENT OF POLICY:

Recommend adoption of new Policy DIE - Audits/Financial Monitoring. This policy recommended by the ASBA Policy Services as guiding policy for all District audits and related procurements, cites to relevant state and federal law.

KEY POINTS ABOUT THE POLICY:

In particular, Policy DIE formalizes Board review of all audits, and clarifies how audits are treated under public records statutes. This clarification will be relevant to all future audits, including those performed by the internal auditor under DIEA and DIEB.

REPLACES WHAT POLICY:

EXECUTIVE SUMMARY:

N/A. This is a new policy.

OTHER POLICIES IMPACTED:

DIE impacts DIEA, DIEB - clarifies which federal and state statutes govern audits, including public records laws.

WHO HAS REVIEWED THE POLICY:

Board Policy Development Process Chart was followed as noted below:

11/20/17: Renee Weatherless, Demetrius Lee, Jr., invited to submit comments/changes. None received.

12/08/17: Superintendent invited to submit comments/changes. None received.

12/12/17-01/08/18: DIE posted for public comment online. Separately SAC, SCPC, Site Councils invited to comment. None received.

LEGAL CONSIDERATIONS:

For all Intergovernmental Agreements (IGAs), Initiator of Agenda Item provides the name of the agency responsible for recording the Agreement after approval:

For amendments to current IGAs, Initiator provides original IGA recording number:

Legal Advisor Signature (if applicable)



BUDGET CONSIDERATIONS:

_____	District Budget
_____	State/Federal Funds
_____	Other
<u>Budget Cost</u>	<u>Budget Code</u>

INITIATOR(S):

Robert S. Ross, Jr., General Counsel	01/25/18	
Name	Title	Date

DOCUMENTS ATTACHED/ ON FILE IN BOARD OFFICE:

ATTACHMENTS:
Click to download
 0180130 DIE - Track Changes - Audits Financial Monitoring
 20180130 DIE - Final Draft - Audit Financial Monitoring

TUCSON UNIFIED SCHOOL DISTRICT	BOARD AGENDA ITEM CONTINUATION SHEET
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