

<p style="text-align: center;">TUCSON UNIFIED SCHOOL DISTRICT</p> <p style="text-align: center;">GOVERNING BOARD POLICY</p>	<p>POLICY TITLE: AUDITS/FINANCIAL MONITORING</p>
	<p>POLICY CODE: DIE</p>

Financial monitoring and audits

The Governing Board directs the Superintendent to implement procedures that assure District compliance with all state and federal requirements for financial monitoring and audits. Contingent upon prescribed qualifying criteria, such requirements may include, but are not limited to, procedural reviews by the Office of the Auditor General and the [federal Single Audit Act Amendments](#) and [Office of Management and Budget \(OMB\) Compliance Supplement June 2016](#).

Procurements

The procurement of the necessary services shall be consistent with the District's policy on bidding and purchasing procedures. Any allocation of costs for the services shall conform to the requirements of the [Uniform System of Financial Records \(USFR\)](#).

Fiscal management review: Final Reports are public record; shall be filed with appropriate authorities

A final report of each separate fiscal management review shall be presented to the Board for examination and discussion. After a report has been presented to the Board, it will become a matter of public record, and its distribution will not be limited. Copies of a final report shall be filed with appropriate state and other authorities.

Adopted: _____

LEGAL REF.:

A.R.S.

[15-239 - Audits](#)

[15-914- Financial & Compliance Audits](#)

[15-2111 - Audit](#)

[41-1279.04 – Authority to Examine Records](#)

[41-1279.05 – Confidential Records of Auditor General](#)

[41-1279.07 – Uniform Expenditure Reporting System](#)

[41-1279.21 – Powers & Duties of Auditor General](#)

[41-1279.22 – Duty to Make Records Available](#)

A.A.C.

[R7-2-902 – Independent Accounting Responsibilities](#)

[USFR - Audit Requirements](#)

[2 CFR Part 200 Appendix XI, Compliance Supplement](#)

[OMB Circular A-133 Compliance Supplement 2016](#)

Cross Ref:

[DJ - Purchasing Procedures](#)

[DJ-R – Purchasing Procedures Regulation](#)

DIEA – Internal Auditing

DIEA-R – Internal Auditing Regulation

DIEB - Fraud, Theft, or other Intentional Acts of Crime Discovered by the Internal Auditor

If you have any questions, feel free to call me or Maggie Leonard at 225-6040.

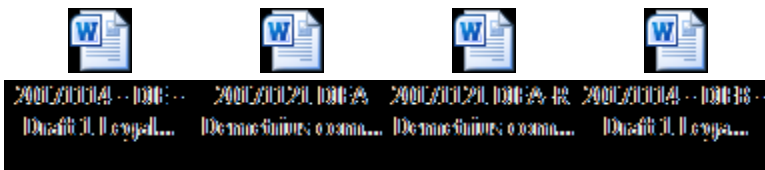
Leonard, Maggie

Subject: Assign DIE, DIEA, DIEA-R, DIEB Dr Trujillo
Due Date: Friday, December 08, 2017

Status: Completed
Percent Complete: 100%
Date Completed: Wednesday, December 13, 2017

Total Work: 0 hours
Actual Work: 0 hours

Owner: Trujillo, Gabriel



On 11/14/17, the Governing Board approved policy/reg DIEA, DIEA-R and DIEB to be posted online for public comment. Demetrius Lee was given the opportunity to provide input, and he added comments to some of the attached policies/regs.

Your review/approval of these policies/regs is the next step required under GB-E1 (Board Policy Development Process) prior to our submission of these policies/regs to the Board for final approval.

Because DIE clarifies public records aspects of audits, we wanted to include it for review and comment as TUSD does not currently have a policy DIE. These are “track changes” versions that you can revise, save, and return to us.

We are piloting the use of Outlook Task Manager to track the policy review/revision process and would appreciate your assistance and any feedback on how Task Manager works for you. We will use your feedback to improve this process.

You have 5 working days **(until Friday, 12/8/17 by 5pm)** to submit your “track changes” comments/revisions to these documents. **If you do not submit your changes by this date, we will assume that you have no comment or changes and the Draft will move on to the next person/department for review.**

At this time we request that you do the following:

- 1) If you have no comment, please reply to this task with “NO COMMENT” and we will note same and move on.
- 2) Save the attached documents to a location where any comments or changes you provide can be saved and then returned to myself and Maggie Leonard.
- 3) Go to the task bar at the top of your screen and click “accept task”.
 - a. After you “accept task”, if necessary, you may forward and delegate this task to your chain of command.

- 4) For your convenience, and to receive electronic reminders, you may also check the boxes marked:
“Keep an updated copy of this task on my task list,” and
“Send me a status report when this task is complete”

Thank you and your team in advance for helping to make policy proposals that work best for students and provide clear guidance for all!

If you have any questions, feel free to call me or Maggie Leonard at 225-6040.

Leonard, Maggie

From: Wallace, Mary Alice
Sent: Tuesday, December 12, 2017 8:32 AM
To: Mccollum, Charles; Bury, Kristen; Rowe, Elizabeth; Meza, Maricela
Cc: Servin, Esther; Gonzalez, Arianna; Post, Adriana; Leonard, Maggie; Ross, Robert
Subject: UPDATED: Governing Board Policies for Review and Feedback by SSAC, SCPC, Site Councils and Employee Groups
Attachments: BG-E1-Policy Development Process Chart - 4-5-16.docx

December 12, 2017

TO: Chuck McCollum, Sponsor for the Superintendent's Study Advisory Council
Kristin Bury, Moderator, School Community Partnership Council
Liz Rowe, Coordinator for School Site Councils
Maricela Meza, Director, Employee Relations

RE: Governing Board Policies for Review and Feedback

In accordance with Governing Board Policy BG-E1 – *Policy Development Process* (attached), Governing Board policies submitted to the Board are first approved for review and feedback by the Superintendent's Student Advisory Council, School Community Partnership Council, School Site Councils, and Employee Groups. The following policies are posted on the TUSD web under the Governing Board and Policies & Regulations banners at the following link <http://govboard.tusd1.org/PolicyReview>. They will be posted until Monday, January 8, 2018, to allow time for feedback via the form posted with the policies. Feedback will be sent automatically to the Board and Legal offices.

Please communicate with your respective organizations regarding the opportunity to review these proposed policies and provide feedback to the Governing Board.

Policies posted on the web for review and feedback are:

For revision:

IKA – *Grading/Assessment Systems* (previous version has some revisions)

IKE – *Promotion, Retention, Acceleration and Appeals*

New:

DIE – *Audit/Financial Monitoring*

DIEA – *Internal Auditing* (previous version has some revisions)

DIEB – *Fraud, Theft, or Other Intentional Acts of Crime Discovered by the Internal Auditor*
(previous version has some revisions)

Please feel free to call me if you have questions or need more information.

Thanks,
Mary Alice

*Mary Alice Wallace
Director of Staff Services to the Governing Board
Tucson Unified School District
(520) 225-6070
(520) 798-8767 – Fax*

The single biggest problem with COMMUNICATION is the illusion that it has taken place!