



## POLICY

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MEETING OF: April 17, 2018

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TITLE: First Review of Proposed Policy DIE - Audits/Financial Monitoring

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ITEM #: 5

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### Information:

Study: X

Action: X

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### PURPOSE:

Study proposed new Policy DIE - Audits/Financial Monitoring

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### STATEMENT OF POLICY:

Recommended as guiding policy for all District internal and external audits and related procurements as it cites to relevant state and federal law governing audits.

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### KEY POINTS ABOUT THE POLICY:

DIE states that the Board must review all audits (internal and external) and clarifies how audits are to be 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.

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### REPLACES WHAT POLICY:

N/A

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### EXECUTIVE SUMMARY:

N/A. This is a new policy.

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### OTHER POLICIES IMPACTED:

DIE impacts DIEA, DIEB - clarifies the state and federal laws governing audits, including public records laws.

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### WHO HAS REVIEWED THE POLICY:

Board Policy Process Followed:

11/20/17: Finance and Internal Auditor

12/08/17: Superintendent

12/12/17 - 1/08/18: DIE posted for public comment online. Separately SAC, SCPC, Site Councils and Partnership (employee groups) invited to comment. None received.

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### 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, General Counsel  
\_\_\_\_\_  
Name Title Date

DOCUMENTS ATTACHED/ ON FILE IN BOARD OFFICE:

ATTACHMENTS:
Click to download
 <a href="#">DIE - Proposed</a>
 <a href="#">DIE - Track changes</a>
 <a href="#">DIE - Stegeman changes</a>