



## POLICY

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MEETING      August 14, 2018  
OF:

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TITLE:              New Policy DIF - Audits/Financial Monitoring

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ITEM #:            11

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Information:

Study:

Action:            X

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### PURPOSE:

New Policy DIF - Audits/Financial Monitoring

Rob Ross will be available to respond to questions.

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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:

DIF 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:

new policy

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### EXECUTIVE SUMMARY:

New policy

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### OTHER POLICIES IMPACTED:

DIF 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:

Posted for public comment online. Separately SAC, SCPC, Site Councils and Partnership (employee groups) invited to comment. 4/17/18: Governing Board first review, approved to post for public comment with name change from DIE to DIF. 4/19/18: Renumbered from DIE to DIF and posted online for public comment until 5/19/18. No comments received. On Agenda 5/22/18. Not discussed. On Agenda 6/26/18. Not Discussed. On Agenda 7/24/18, not discussed. On Agenda 8/14/18.

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:

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Legal Advisor Signature (if applicable)

BUDGET CONSIDERATIONS:

\_\_\_\_\_ District Budget  
\_\_\_\_\_ State/Federal Funds  
\_\_\_\_\_ Other \_\_\_\_\_  
Budget Cost    Budget Code

INITIATOR(S):

Robert S. Ross, Jr., General Counsel	8/6/18
Name	Date
	Title

DOCUMENTS ATTACHED/ ON FILE IN BOARD OFFICE:

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

TUCSON UNIFIED SCHOOL DISTRICT	BOARD AGENDA ITEM CONTINUATION SHEET
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