



POLICY

MEETING OF: September 9, 2014

TITLE: Internal Auditor -- Revised Draft Policy

ITEM #: 16

Information:

Study:

Action: X

PURPOSE:

The draft policy has been revised to resolve ambiguities around the reporting relationship between the Governing Board and the Internal Auditor. Much like the District's General Counsel, the Internal Auditor would be a direct report to the Governing Board, but operationally report to the Superintendent for day-to-day functional purposes (and also because of hurdles that both the Board schedule and the Open Meeting Law might impose on the practicality of the Board's ability to directly instruct the work of any one person).

The draft policy envisions that the Superintendent or designee could, for example, direct the internal auditor to respond to a particular department or site to investigate discrepancies or evaluate the effectiveness of internal controls as problems arise, while also allowing the Governing Board to direct systemic audit priorities.

This "dual report" model is commonly reflected in samples obtained from other school districts.

Julie Tolleson and other staff will be available to respond to questions.

STATEMENT OF POLICY:

Commits to the importance of an internal audit function (whether by employee or independent contractor), describes hiring, firing, and reporting systems for internal auditor, ensures cooperation with internal audits by all District personnel.

KEY POINTS ABOUT THE POLICY:

REPLACES WHAT POLICY:

NONE

EXECUTIVE SUMMARY:

OTHER POLICIES IMPACTED:

WHO HAS REVIEWED THE POLICY:

Yousef Awwad, Anna Maiden, Karla Soto, H.T. Sanchez, Julie C. Tolleson

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):

Julie C. Tolleson, General Counsel		8/18/14
Name	Title	Date

DOCUMENTS ATTACHED/ ON FILE IN BOARD OFFICE:

ATTACHMENTS:
Click to download
 Amended Draft with Gibson revisions

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BOARD AGENDA ITEM
CONTINUATION SHEET