



Tucson, Arizona

**GOVERNING BOARD POLICY**

POLICY TITLE: Internal Auditing

POLICY CODE: DIEA

## **INTERNAL AUDITING**

The Governing Board will employ the Internal Auditor to conduct audits and other special projects requested by the Governing Board or identified by the Superintendent. The Internal Auditor, will be directly responsible to the Governing Board.

The Superintendent and the Superintendent Leadership Team will ensure the Internal Auditor has unrestricted access to district records to perform his or her duties.