

## Internal Audit

The Board shall have the option of appointing an external or internal auditor (or auditors) for the purpose of conducting ~~Office of Internal Audit shall conduct~~ a broad, comprehensive program of financial compliance and performance auditing within the District. The auditor(s) ~~It~~ shall review the adequacy of the systems of internal controls to ascertain whether they provide reasonable assurance that the District's objectives and goals will be met efficiently and economically and that the systems of internal controls are functioning as intended.

Regardless of whether the Board appoints an external auditor or an internal auditor as described above, the auditor shall report directly to the Board. The auditor(s) shall work directly with the Superintendent of Schools and/or the Superintendent's designee.

The ~~Office of Internal Audit~~ auditor(s) shall review the quality of performance of various activities and departments to ascertain whether goals and objectives have been achieved and if the District's resources have been utilized effectively. To this end, ~~Internal Audit~~ audit reports shall furnish management with objective analyses, appraisals, information, counsel, and ~~or~~ recommendations concerning the activities reviewed. ~~Internal Audit shall be afforded access to all District records, personnel, and physical properties. [See BDB(LOCAL) for procedures for internal audit reports]~~

## Duties

The auditors ~~so employed~~ shall:

1. Prepare an annual internal audit plan for submission to the Board Audit Committee by May 31 of each year;
2. Prepare an annual internal audit report for presentation to the Board and for publication in compliance with statutes; and
3. Perform other services as may be required by the Board.

## ~~Independent Auditors/Annual Audit~~

~~The Board shall have the fiscal accounts of the District audited annually by a Texas certified or public accountant holding a permit from the Texas Board of Public Accountancy. In accordance with prudent business practices, the District shall issue requests for qualifications for such services not less than once every five to seven years. The policy of the District shall be to rotate such services so long as two or more qualifying public accounting firms have submitted proposals for such services. The annual audit shall be completed at the close of each fiscal year and shall meet at least the minimum requirements prescribed by the State Board of Education. The audit shall include an examination and review of the accuracy of the fiscal information provided by the District through the Public Education Information Management System (PEIMS). A copy of the annual audit report shall be filed with the~~

~~Texas Education Agency (TEA) within 150 days after the end of the fiscal year. The Board shall also publish a condensed version of its audit report in one of the daily newspapers in the City of Houston.~~

**Fees**

~~The fee for auditing services shall be established at the time of the request for Board approval of the auditor's contract. For any services in addition to the duties listed above, the auditors shall receive additional remuneration based on prevailing scales for such services.~~

**E-Rate Matters**

In the case of E-Rate matters, refer to governance provided at CAA.