

Internal Audit

The Board shall have the option of appointing an external or internal auditor (or auditors) for the purpose of conducting a broad, comprehensive program of financial compliance and performance auditing within the District. The auditor(s) 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 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, audit reports shall furnish management with objective analyses, appraisals, information, counsel, and/or recommendations concerning the activities reviewed.

Duties

The auditors shall:

1. Prepare an annual internal audit plan for submission to the Board Audit Committee [and approval by the Board](#) 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.

E-Rate Matters

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