

Audit Committee Overview
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DeKalb County
School District

Policy BBC: Board Committees**DeKalb County School District****Original Adopted Date:** 03/10/2003 | **Last Revised Date:** 02/18/2013**Status:** ADOPTED

A committee is a DeKalb County Board of Education ("Board") committee only if its existence and charge come from the Board, regardless whether Board members sit on the committee. The only Board committees are those which are set forth in this Policy. There shall be no standing committees of the Board. Special committees may be appointed for specific tasks and shall automatically be dissolved when the task is completed or at any time by Board action.

A. Board Committees

The Board may authorize the creation of Board Committees ("Committees") but only in conformity with the provisions below.

1. Membership:

a. Committee members shall be appointed by the Board Chair and may include members of the Board, staff, students, and/or other citizens residing within the DeKalb County School District boundaries to serve as members of Committees and in accordance with other Board policies.

b. A Committee will have no more than three (3) Board members.

c. The Board Chair will designate a Committee Chair at the time Committee members are named.

2. Term of Service:

a. A Committee will cease to exist on the earlier of sixty (60) days or when the Board takes action upon the need or matter it was created to exist.

b. The Board may dissolve any committee at any time. Upon a vote of two-thirds of the Board, the Board may extend the time a Committee exists for up to sixty (60) days.

3. Purpose and results of Committees:

A Committee shall only be formed to address a single issue or extraordinary matter and the Board shall specifically identify such issue or matter in the resolution creating a Committee. The Board shall not establish standing committees for general or specific purposes.

4. Meeting Locations:

a. All Committee meetings shall occur on District property.

b. When a Committee needs to identify a meeting location, the Committee Chair should notify the Superintendent he/she needs to arrange a meeting location on the date and time needed by the Committee.

B. Audit Committee

The Board shall constitute an Audit Committee of the Whole. The Board Vice-Chair shall serve as Chair of the Audit Committee.



Policy DID :

Status : ADOPTED

Original Adopted Date: 09/11/2000 | Last Revised Date: 10/24/2012

In compliance with state law, the DeKalb County School District will have the books and accounts of the District audited annually. It is the desire of the DeKalb County Board of Education that any auditor of the District's financial statements report all of its findings in any financial audit to the Board within a timely manner, and to conduct an exit interview with the Board. The Superintendent or designee shall be responsible for scheduling the presentation of the findings of the auditors of the District's financial statements to the Board upon the completion of each audit.

The Superintendent or designee shall direct the preparation of audits of accounts administered by principals or other administrative agents. The Board shall conduct a monthly review of the District's financial statements that contain analyses of receipts, expenditures, and other budgetary details.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

Note: The State of Georgia requires acceptance of Terms and Conditions before reviewing the code. To 'accept' click here: [State of Georgia Terms and Conditions](#) After accepting, return here and click on the links below to be taken to each specific code. You should only have to do this one time per session.

State Reference	Description
O.C.G.A 20-02-0067	Local school system or school subject to corrective action plan for budget deficit; financial operations reports
O.C.G.A 20-02-0109	Duties of superintendents
O.C.G.A 20-02-0164	Local five mill share funds
O.C.G.A 20-02-0962	Quarterly reports by principals; audits by boards
O.C.G.A 36-81-0020	Audits accepted by state; additional audits
O.C.G.A 36-82-0100	Expenditure of bond proceeds; auditing
O.C.G.A 50-06-0006	Audit of school systems; employing accountants; accounting standards
O.C.G.A 50-36-0004	Definitions; requiring agencies to submit annual immigration compliance reports
O.C.G.A 13-10-0091	Verification of new employee information
Federal Reference	Description
02 CFR 200.318	General procurement standards
07 CFR 210.22	Audits-School Nutrition

Policy DID: Audits**DeKalb County School District****Original Adopted Date:** 09/11/2000 | **Last Revised Date:** 10/24/2012**Status:** ADOPTED

In compliance with state law, the DeKalb County School District will have the books and accounts of the District audited annually. It is the desire of the DeKalb County Board of Education that any auditor of the District's financial statements report all of its findings in any financial audit to the Board within a timely manner, and to conduct an exit interview with the Board. The Superintendent or designee shall be responsible for scheduling the presentation of the findings of the auditors of the District's financial statements to the Board upon the completion of each audit.

The Superintendent or designee shall direct the preparation of audits of accounts administered by principals or other administrative agents. The Board shall conduct a monthly review of the District's financial statements that contain analyses of receipts, expenditures, and other budgetary details.

Regulation DID-R: Audits

DeKalb County School District


Original Issued Date: 09/11/2000

Status: ISSUED

AUDITS

The Comptroller is responsible for the supervision and direction of auditing of all local and internal funds, school food service funds, and any other funds handled by the school principal. An internal audit of records and accounts will be prepared annually.

In addition to the internal audit, records and accounts of the school system are audited annually by the State of Georgia Department of Audits and are subject to audit by the federal government at any time.

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Audit & Compliance

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Overview

 THE DISTRICT HAS ESTABLISHED AN  **ETHICSLINE** TO FACILITATE THE ANONYMOUS REPORTING OF FRAUD OR MISCONDUCT. THE  **ETHICSLINE** IS OPERATED BY GLOBAL COMPLIANCE, INC., AN INDEPENDENT THIRD-PARTY SUPPLIER, AND SHOULD PROVIDE A SAFE AND EFFICIENT METHOD FOR REPORTING ISSUES.

x

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The Audit & Compliance department is to provide independent, objective assurance and consulting services designed to add value and improve the operations of the DeKalb County School District. The audit and compliance department helps these schools, centers, and departments accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and business processes.

The audit and compliance department serves several key roles within the DeKalb County School District. First, we perform audits of all activities and processes under the purview of the Superintendent.

includes, but is not limited to, school activity audits, central business process audits and technology reviews. Second, we serve as in-house consultants on matters involving internal controls and general business risk assessment. It is imperative that leaders understand where the high risk activities are in the school system and implement controls to mitigate the risks associated with those activities. We also advise on matters of ethics and conflicts of interest. Lastly, we perform special investigations where specific issues are brought to our attention.

The director of audit and compliance reports to the Board of Education and administratively to the Superintendent. This reporting relationship allows the director to coordinate his efforts with those of the Superintendent but also allows direct access to the Board of Education if circumstances require such access.

Independence

To provide for the independence of audit and compliance department, the director of audit and compliance reports administratively to the Superintendent and functionally to the audit committee of the Board of Education in the manner outlined in the above section on accountability.

Responsibilities

The audit and compliance department has the responsibility to maintain a professional staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of the DeKalb County School District.

Scope

Accountability

Authority

- › *Audit & Compliance*
- › *Accreditation*
- › *Athletics*
- › *Board Of Education*
- › *Budget*
- › *Bus Routes*
- › *Careers*
- › *Communications*
- › *Curriculum (K-12)*
- › *E-SPLOST V*
- › *Emergency Weather Plan*
- › *Fraud & Misconduct*
- › *House Bill 91*
- › *Infinite Campus*
- › *Microsoft Student Advantage*
- › *Open Records Requests*
- › *Records | Transcripts*
- › *Registration*
- › *Public Safety*
- › *Purchasing*
- › *Schools & Centers*
- › *School Locator*
- › *School Nutrition*
- › *School Technology*

*DeKalb County School District does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities, and provides equal access to the Boys Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the non-discrimination policies including Title IX: **Marissa Key**, Interim Chief Legal Officer, Office of Legal Affairs | P. 678.676.0107*

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Fulton County Schools



Book	District Policy
Section	B - School Board Operations
Title	Board Committees
Code	BBC
Status	Active
Adopted	July 1, 1986
Last Revised	February 22, 2013
Last Reviewed	June 21, 2018

The Board of Education shall create standing committees through a majority vote. Each standing committee shall be reviewed every two years to determine if it is still necessary.

The President may appoint ad hoc committees for specific purposes and the entire Board may meet as a committee-of-the-whole. Ad hoc committees will remain in existence until their assignments are completed. Their function will be fact-finding, deliberative and advisory, rather than legislative or administrative.

The Board of Education may from time to time enlist citizen groups to assist and counsel them, making certain that three principles are followed:

- citizen groups should be broadly representative;
- recommendations should be based on research and facts; and
- recommendations should be submitted to the Board which alone has the authority to act upon them.

If the administration forms advisory groups including parent representatives, Board members shall be offered the opportunity to nominate parents to the committee, unless the committee composition is dictated otherwise, such as in by-laws.

Committee meetings may be called by the President, the committee chair or a majority of the members of the committee. Committee recommendations will be made directly to the Board, which alone may take action.

When any Board committee is formed, its first task will be to delineate its purpose, procedures, and any outside members and/or system administrators to be added on the committee. All meetings of ad hoc and standing committees and committees-of-the-whole will be announced and open to the public to the same extent as meetings of the Board of Education.

Cross Reference:

Legal Reference:



Book	District Policy
Section	B - School Board Operations
Title	Audit Committee
Code	BBCA
Status	Active
Adopted	June 19, 2009
Last Revised	May 22, 2009
Last Reviewed	June 21, 2018

PURPOSE: It shall be the chief purpose of the Audit Committee, on behalf of the Fulton County Board of Education, to review the financial operations of the Fulton County School District and to make periodic reports to the Board of Education regarding the status of any financial aspect of the operation. The Audit Committee shall work with the internal audit department as outlined in Fulton Board Policy DID and shall perform any other function as delegated by the Board of Education.

The Audit Committee's function will be fact-finding, deliberative and advisory, rather than legislative or administrative. The Audit Committee shall be reviewed by the Board of Education every two years in January as required under Board Policy BBC.

MEMBERSHIP: The Audit Committee shall be composed of three Board of Education members. The President is an ex-officio member of the Audit Committee. The Superintendent, Chief Financial Officer and the Director of the Internal Audit Department or designees shall attend and participate in meetings of the Audit Committee. Other staff may be appointed as additional advisors as needed. External members from outside the Board and District may also attend as advisors for their knowledge or expertise as needed from time to time.

The term of each Board of Education member shall be three years, staggered so as to prevent the rotation of all members in any given year. Board members may be reappointed. The Superintendent, Chief Financial Officer, and Director of Internal Audits shall be permanent advisors of the Audit Committee. The terms of additional District staff and external advisors shall be determined by the Audit Committee.

MEETINGS: The Audit Committee shall convene each year to elect a chair. The Audit Committee chair will conduct the meetings and assure that an agenda is prepared. Minutes will be prepared for each meeting. The meetings shall be public and advertised as required under the Open Meetings Act.

Cross References:



Book	District Policy
Section	D - Fiscal Management
Title	Audits
Code	DTD
Status	Active
Legal	O.C.G.A. 50-6-6
Adopted	July 1, 1986
Last Revised	June 22, 2017
Last Reviewed	June 22, 2017

PURPOSE

The internal audit department is an independent appraisal function established within the School System to examine and evaluate the effectiveness, efficiency and economy of its activities as a service to management, and in fulfillment of its obligation to the Superintendent, Fulton County Board of Education, and the Audit Committee of the Board. Functionally, the Director of Internal Audit reports to the Board through the Audit Committee and administratively to the Superintendent.

OBJECTIVE

The objective of the internal audit function is to assist all levels of management of the school system in the effective discharge of their responsibilities by providing independent analysis, appraisals, recommendations, advice, and information concerning the activities reviewed and by promoting effective control at a reasonable cost.

AUTHORITY

In order to accomplish the assigned task, the director of the internal audit function is authorized by the Superintendent and Board to direct a broad, comprehensive audit work plan within the school system. This includes the authority to perform independent audits, examinations and investigations of all financial records, operations, and affairs of the school system.

Independence is essential to the effectiveness of the audit function; therefore, to the extent allowed by law the director of this function and their authorized representatives are authorized to have full and unrestricted access to the Superintendent, all school system functions, records, property, and personnel relevant to any function under review.

Objectivity is essential to the audit function. Therefore, internal audit staff does not develop or implement procedures, prepare records, or engage in any other activity, which it would normally review and appraise when such activity could reasonably be construed to compromise the independence of the auditor. The internal audit staff's objectivity need not be adversely affected, however, by determining and recommending standards of control to be applied in the development, or improvements to be made to the control environment, of the systems and procedures being reviewed.

RESPONSIBILITY

To fulfill the responsibilities of the audit function, the director of this function shall (1) prepare for Board review an Internal Audit Work Plan prior to the beginning of the fiscal year that sets forth audit objectives and planned audit coverage, (2) issue a written report of results, conclusions and recommendations of audit activities to the Superintendent, Board, Audit Committee and appropriate management. On a quarterly basis, the director of the internal audit function will present the Audit Committee a summary of the internal auditor's actual activities, highlighting significant findings, recommendations and status reports on items for corrective action.

To obtain optimum results from the internal audit department, the Superintendent will create an atmosphere conducive to an effective audit function by (1) providing unrestricted access to all phases of operations, (2) ensuring that all levels of management understand the importance of the audit function, and (3) requiring that each audit results in a written report, audit findings and recommendations are responded to on a timely basis, and timely corrective actions are completed as stated in the response.

Atlanta Public Schools

Book Board Policy Manual
Section 1. Governance & School Board Operations
Title Advisory Committees
Number BBF
Status Active
Adopted June 11, 1990
Last Revised November 2, 2015

The Atlanta Board of Education shall, as it deems appropriate, consult with or call upon any members or committees of the teaching staff, supervisory staff, and administrative staff of the Atlanta Public Schools (APS) for their assistance or recommendations regarding any subject desired by the board.

As it deems appropriate, the board may enlist *ad hoc* committees of board members and citizens to assist in developing and reviewing APS policies and programs. Such advisory committees shall operate for a finite time frame and according to administrative regulations to this policy.

The superintendent or his/her designated representative(s) shall be an *ex officio* member(s) of all advisory committees.

Policy Review Committee

The Policy Review Committee is a standing advisory committee of the board that regularly reviews and, when needed, develops proposed policies and regulations to govern the Atlanta Board of Education, board operations, and board-superintendent relations. The committee may also review and provide input on the superintendent's strategic policy priorities and make suggestions to the superintendent for the creation, revision, or repeal of board policies when recommended by the superintendent. The Policy Review Committee will be composed of at least three board members appointed by the board chair. The chair of the Policy Review Committee will be appointed by the board chair. The term of service for board members on the Policy Review Committee is two years.

Audit Committee

The Board of Education of the City of Atlanta (board) shall have and exercise control and management of the Atlanta Public Schools in accordance with the charter of the Atlanta Independent School System, and the Official Code of Georgia (state law). The board is also responsible for monitoring finances, ensuring that accounts are audited annually, and publishing an end-of-the-year financial report to the community.

Authority and Membership

The Audit Committee is a standing advisory committee of the board, as adopted December 9, 2002, by Board Resolution No. 02/03-0117. The Audit Committee, appointed by the board chair, will be composed of at least three board members. The chair of the Audit Committee will be selected by the Audit Committee members. The board shall also appoint from the community at least three outside non-voting advisors to the Audit Committee who are residents of the City of Atlanta or who work for an entity that has a business office in the City of Atlanta. The Advisory Committee member shall have operating management experience and a background in financial, accounting, and/or auditing matters. The Director of Internal Compliance (Internal Auditor) will also function as an advisor to the Audit Committee and will provide support and technical assistance necessary for the Audit Committee to carry out its business.

Term of Service

The term of service for board members on the Audit Committee is two years. Community advisors shall serve a three-year staggered term. For the first year of implementation, one member will serve a one-year term, one member will serve a two-year term, and one member will serve a three-year term.

Duties and Responsibilities

The duties and responsibilities of a member of the Audit Committee, as with any board committee, are in addition to those normal duties set out as a full board member. The Audit Committee's principal responsibilities are to see that appropriate fiscal, program, and accounting policies and internal control structures are established and implemented which promote accountability, integrity, and efficiency at Atlanta Public Schools.

Chapter 14 of Title 50 of the laws of Georgia requires open and public meetings, and authorization for any citizen to have access to committee minutes and records at reasonable times. The Audit Committee is authorized to hold executive sessions to discuss personnel matters or matters involving IT security and vulnerability assessments. Community advisors may participate in executive sessions contingent upon a majority vote of the Audit Committee. The Audit Committee's minutes are to include a synopsis of the discussion on every question coming before it and the names of those Audit Committee members present. The executive assistant of the board and the Director of Internal Compliance will provide the Audit Committee adequate support to discharge its responsibilities.

The Audit Committee shall review and recommend policies that will ensure the Director of Internal Compliance, the state and federal auditors, and independent outside auditors will have unrestricted access to Atlanta Public Schools personnel, records and public documents with respect to matters being reviewed, audited or investigated.

The Audit Committee will meet at a frequency necessary to accomplish its objectives. The committee will report its actions to the board and make recommendations that require board approval by resolution.

Delegation of Authority

From	To	Type of Authority
Atlanta Board of Education	Audit Committee	Authority to perform oversight activities outlined in this chapter
Atlanta Board of Education	Audit Committee	Assist the board in fulfilling its roles and responsibilities as required by the charter, state laws and board policy.
Atlanta Board of Education	Audit Committee	Assist the governing board with ensuring management complies with findings, recommendations and corrective actions set forth in audits, reviews and administrative investigations.
Atlanta Board of Education	Audit Committee	Assist the Audit Committee by providing planning and administrative support necessary for conducting Committee business and meetings

Last Revised: 10/5/2015

Revised: 5/12/2008, 9/12/2011, 4/10/2012, 6/4/2012

First Adopted: 6/11/1990

See also:

[Board Policy AA School District Legal Status \(the statutory charter of the Atlanta Public Schools\)](#)

Legal citations:

[O.C.G.A. 20-02-0086 Operation of school councils; training; membership; management; roles and responsibilities](#)

Keywords:

policy review committee, term of service, audit committee, accountability commission, internal audit, audit commission

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Book	Board Policy Manual
Section 1.	Governance & School Board Operations
Title	Advisory Committees - Audit Committee
Number	BBF-R(1)
Status	Active
Adopted	June 5, 2012

ADMINISTRATIVE REGULATION

The responsibility of the Audit Committee is to assist the superintendent and the board in ensuring that management promotes accountability, integrity and efficiency throughout the organization. The Audit Committee is to independently determine whether financial and other reports are being provided that disclose fairly, accurately, and fully all information that is: (a) required by law, and regulation; (b) necessary to ascertain the nature and scope of programs and activities; and (c) necessary to establish a proper basis for evaluating the results of programs and activities including the collection of, accounting for, and depositing of revenues and other resources.

To accomplish this, the Audit Committee will:

- Select and recommend to the board the independent auditors, including the establishment of the audit fees and budget;
- Review and evaluate the performance of the independent auditors;
- Require prompt notification by management of the engagement of auditors by federal and state governments and by Atlanta Public Schools management that are other than those of the principal independent auditors;
- Monitor the compliance with government laws and regulations, as disclosed in the audit reports;
- Ask members of management or others to attend the meetings and provide pertinent information, as necessary;
- Review the superintendent's recommendation for the appointment, including the establishment of compensation, replacement, reassignment, or dismissal of the Executive Director of Internal Audit, and provide the Committee's independent opinion to the Board on the appropriateness of said action;
- Inquire of management, the Executive Director of Internal Audit, and the independent auditors about significant risks and exposures facing Atlanta Public Schools;
- Review and approve the Director of Internal Compliance's annual work plan;
- Review with management the Executive Director of Internal Audit's reported findings on internal audits and administrative investigations, and management's responses and corrective action plans, thereto;
- Review with management and the Executive Director of Internal Audit any difficulties the Office of Internal Audit team encountered in the course of their audits, reviews or administrative investigations, including any restrictions on the scope of their work or access to required information;
- Review with management and the Executive Director of Internal Audit the Office of Internal Audit's budget and staffing, its charter, and its compliance with International Standards for the Professional Practice of Internal Auditing, promulgated by the Institute of Internal Auditors, Inc.;
- Review the results of any Quality Assurance Review of the Office of Internal Audit as performed by an independent outside agency on a three-year cycle, as recommended by the Audit Committee and approved by the board;

- Consult regularly with the Executive Director of Internal Audit (Internal Auditor);
- Consult regularly with advisors to the Audit Committee;
- Consult with the superintendent, and/or his or her designee;
- Provide an open avenue of communication between and among the Executive Director of Internal Audit, the state and federal auditors, outside independent auditors, and the Audit Committee;
- Review the independent auditors' report on the annual audit of the financial statements and management letter, including management's response and corrective plan to address the resulting recommendations;
- Review with management and the independent auditors matters related to the conduct of the audit of the financial statements, which are to be communicated to the Atlanta Public Schools' superintendent and Audit Committee under generally accepted auditing standards; including the strengths and weaknesses of the organization's systems of internal controls,
- Recommend policy changes to the board, particularly those that result in any material fiscal impact to the Atlanta Public Schools.
- Review major internal control changes in the Atlanta Public Schools' information systems network, data center, and architecture, infrastructure and systems development by management and the adequacy of systems development and planning (after implementation).
- Review the timely resolution of internal and external audit findings of the Executive Director of Internal Audit, federal and state auditors and outside independent auditors, as reported.
- Periodically review and recommend changes to the Office of Internal Audit's charter to the board,
- Review procedures for the receipt, retention, and treatment of complaints received by Atlanta Public Schools and the Executive Director of Internal Audit regarding questionable accounting, internal control, or auditing matters that may be submitted by any party internal and external to the organization;
- Review procedures for the confidential, anonymous submission by employees of the organization of concerns regarding questionable accounting or auditing matters;
- Review with the Atlanta Public Schools' General Counsel and the Executive Director of Internal Audit the results of their review of the monitoring of compliance with the Board's ethics and conflict of interest policies and make recommendations for policy changes as appropriate.
- Annual Report and Follow up of Corrective Actions

The Audit Committee will monitor the activities of the Office of Internal Audit and management's corrective actions taken. To accomplish the tasks, the Audit Committee will:

- Review the Executive Director of Internal Audit's annual report to the board on activities performed by that office for the previous fiscal year. Such report shall include at least:
- A description of audit findings relating to the administration of programs and operations of Atlanta Public Schools disclosed by administrative investigations, audits, reviews, or other activities during the reporting period;
- A summary of each audit, review and administrative investigation completed during the reporting period;
- The identification of work projects in-process;
- Total Office of Internal Audit staffing and operating expenditures for the period; and
- A comparison of the audit projects planned to those actually completed.
- Review the Executive Director of Internal Audit's follow-up practices on actions taken by management to implement audit recommendations. The Executive Director of Internal Audit reports to the board in the annual report the results of follow-up activity. The report shall include at least:
 - A description of the recommendations for corrective action made by the Executive Director of Internal Audit with respect to significant problems, abuses, or deficiencies identified;
 - An identification of the responsible Atlanta Public Schools' department, school, unit and/or office, and
 - The status of the implementation.

First Adopted: 6/5/2012

See the statutory charter of the Atlanta Public Schools.

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Charlotte-Mecklenburg
Schools (NC)



Book	Policy
Section	B. SCHOOL BOARD GOVERNANCE
Title	Board Committees
Code	BDE
Status	Active
Adopted	October 24, 1967
Last Revised	October 25, 2016

The Board shall make all decisions on business matters at regular and called meetings. The Board shall be assisted in its work by various Board committees. The Board may establish Standing Committees and Ad Hoc Committees, as outlined below, which shall be subject to the following:

- In accordance with Board Bylaw **BDB**, the Board Chairperson shall appoint the chairperson and members of all Board committees.
- The functions of all committees shall be fact-finding, deliberative, and advisory, but never

legislative or administrative.

- Quorum shall be established in accordance with Board Bylaw **BEDC**.
- All committees shall consult with the Superintendent and report to the Board of Education.
- The Superintendent or a designee shall be a non-voting, ex officio member of all committees except where the Superintendent's tenure or salary is under discussion. The Chairperson of the Board shall be a non-voting, ex officio member of all committees. All Board members who are not appointed to a particular committee are permitted to attend and participate in discussions in those committee meetings; however, they are not entitled to vote. Only the members of the Board who are appointed to the committee are entitled to vote and only those members are considered when determining whether a quorum is present at a meeting.
- The committees may also request staff support from the Superintendent.

Standing Committees

Standing Committees must be comprised of at least four Board members. Committee members serve for one year. Each standing committee must have a name and a job description approved by the Board. The job description shall outline the committee's purpose and responsibilities. A Standing Committee is expected to continue until the Board approves its dissolution. As of October 25, 2016, the Board has the following standing committees:

Policy Committee

The purpose of the Policy Committee is to review policy proposals and make recommendations to the Board of Education regarding proposals to revise or adopt new policies in accordance with Board Policy **BG** and Administrative Regulation (BG-R). The complete membership and responsibilities of the Policy Committee are set forth in Administrative Regulation (BG-R).

Audit Committee

The primary responsibility of the audit committee should be to oversee the independent audit of the Board of Education's financial statements, from the selection of the independent auditor to the resolution of audit findings.

Facilities & Operations Committee

The primary purpose of the Facilities & Operations Committee is to assist the Board in exercising its fiduciary duty of oversight with respect to facilities, real property, and all non-instructional operations. In addition, the committee will: (1) hear all oversight reports implicating areas under the scope prior to those reports being presented at a Board meeting, give feedback to the Superintendent and staff, and determine which of those reports should be presented at Board meetings as opposed to being distributed in writing; (2) serve as the Board's repository of information about facilities, real property and non-instructional operations; and (3) present periodic reports to the Board regarding the Board's oversight role in facilities and operations.

Intergovernmental Relationships Committee

The purpose of the Intergovernmental Relationships Committee is to: (1) monitor activities of the governmental bodies with relationships to CMS: The executive and legislative branches of the federal government, the executive and legislative branches of North Carolina, Mecklenburg County and Mecklenburg County municipalities; (2) devise and draft legislative agendas for Board approval, monitor the progress of the Board's legislative agenda, and submit periodic reports to the Board concerning the legislative agenda; (3) issue recommendations to the Board concerning the Board's response to pending actions emanating from a governmental entity where such actions could potentially affect CMS; and (4) work with the Board to facilitate quick direction and guidance to the General Counsel in situations requiring immediate action in response to an action taken or about to be taken by a governmental entity where such actions could potentially affect CMS.

Ad Hoc Committees

When the Board determines that a Board Ad Hoc Committee should be established, the Board must approve a charter for the committee prior to appointing members to the committee. The charter must contain, among other items, the committee's membership, purpose and responsibilities, and the period of time during which the Ad Hoc Committee is expected to function.

Date of Adoption: 10/24/67

Revised: 6/17/84, 4/17/84, 5/11/04, 9/13/05, 10/25/16

Legal Reference: [N.C.G.S. §§ 115C-36, -40](#)

Cross Reference: [BDB](#), [BEA](#), [BEAA](#), [BEB](#), [BEC](#), [BEDC](#), [BG](#), (BG-R)



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Broad Foundation

NSBA

Board of Education Committees

The Board of Education may be assisted in its work by various board committees, both standing committees and ad hoc committees. The Board chairperson will appoint the chair and members of all board committees.

Standing Committees:

Audit Committee

- Thelma Byers-Bailey, Chair
- Elyse Dashew
- Margaret Marshall

Facilities and Operations Committee

- Carol Sawyer, Chair
- Sean Strain, Vice-Chair
- Dr. Ruby Jones
- Margaret Marshall

Intergovernmental Relationships Committee

- Margaret Marshall, Chair
- Thelma Byers-Bailey- Vice-Chair
- Elyse Dashew

Policy Committee

- Ruby Jones, Chair
- Ericka Ellis-Stewart, Vice-Chair
- Carol Sawyer
- Sean Strain



Book	Policy
Section	D. FISCAL MANAGEMENT
Title	Audits/Financial Monitoring
Code	DIE
Status	Active
Adopted	April 12, 1977
Last Revised	October 26, 2004

As required by state law, the Board of Education shall select a certified public accountant, or an accountant certified by the Local Government Commission, to audit its accounts and the accounts of individual schools. The audit shall be conducted as soon as possible after the close of the fiscal year, and the auditor shall report directly to the Board of Education.

The Board recognizes the value of a continuing relationship with its certified public accountant and also recognizes the administrative difficulties ensuing from frequent changes of auditors; therefore, the Board normally shall retain the same firm of certified public accountants for a period of at least three years.

The administration shall develop a process for soliciting proposals from certified public accounting firms that includes giving public notice for requests for proposals. The Board shall consider the qualifications of the firms, their experience in the field of governmental accounting, proposed fee schedules and other such factors as the Board may deem pertinent. Recommendations of the Superintendent and the finance officer shall be considered by the Board, but the final selection shall be made solely by the Board of Education.

Date of Adoption: 4/12/77
 Revised: 6/25/96, 10/26/04
 Legal Reference: N.C.G.S. § 115C-447
 Previous CMS Policy #: 3434
 Cross Reference:

Wake County Public
School System (NC)

Policy 8810 Audit Committee

Purpose:

The purpose of the Audit Committee is to assist the Wake County Board of Education in the process of procurement of an independent audit firm, to review the audit of the financial statements prior to presenting to the Board of Education and to assist in obtaining effective corrective action and necessary improvement based on audit findings and recommendations received from the external auditors.

Membership:

The members of the Audit Committee are as follows:

1. Six voting members from the community not employed by the school district or having any direct or indirect business dealings with the school district. The Board of Education members will nominate individuals and the Board as a whole will vote to select the committee. Board members are encouraged to select professionals with a background in accounting, finance, business, management consulting or law.
2. One voting member from the community to be appointed by the Superintendent.
3. The Finance Chair, or designated Board representative, who shall serve as a non-voting member.
4. One non-voting member from the school system to be appointed by the Superintendent.

In the initial year, three committee members shall serve until 12/31/07 and the remaining members shall serve until 12/31/08. The term of service in subsequent years shall be two years. Vacancies shall be filled for the time remaining on the term.

The Audit Committee shall elect a Chair and Vice Chair each fiscal year from its community members. A member may not serve more than two consecutive years in the office of Chair or Vice Chair without a break in service.

Committee members shall serve terms following the calendar year.

Meetings:

The Audit Committee will meet at least four times during the fiscal year, subject to any unforeseen circumstances. Included among the required meetings shall be a meeting during the second quarter to review the audit of the previous year and a fourth quarter meeting to review the audit scope and plan for the next audit.

Four voting members shall constitute a quorum for the Committee to meet and make recommendations.

Scope of Activities:

The Audit Committee is advisory in nature. Its recommendations regarding audit findings and exceptions, and other items will be provided in writing to the Board of Education and the Superintendent.

Duties and Responsibilities:

The duties and responsibilities of the Audit Committee are to:

1. Serve as the committee to select and recommend the hiring of the external auditing firm to conduct the annual audit, determine areas to be emphasized in the external audits, and assist in the development of the external audit contract.
2. Review audit and financial reports on a selective basis.
3. Review the audit findings contained in the audit report.
4. Review the recommendations contained in the audit report and responses made by administration as to how the audit findings will be corrected, review the time and funding required for corrections, and make appropriate recommendations to the Board of Education and Superintendent in light of the review of the reports.

5. Review and request periodic reports on a selective basis regarding the status of the corrective action being taken to eliminate audit exceptions and make appropriate recommendations to the Board of Education and Superintendent in light of the review of the reports
6. Provide an effective communications link between the external auditors, the Board of Education, and the Superintendent.
7. Submit periodic reports through the Committee Chair, at least annually, on the work of the Audit Committee, to the Board of Education and the Superintendent.
8. Perform specific assignments made by the Board of Education.

Adopted: September 5, 2006

Wake County Schools

1000 Governing Principles
2000 Board Operations
3000 Educational Program
4000 Students
5000 Community Relationships
6000 Support Services
7000 Personnel
8000 Fiscal Management
9000 Facilities
Revision History



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Policy Code: 2230 Board Committees

A. Standing Committees

The Board will organize standing committees from its members for the purpose of conducting thorough deliberations and investigations of issues and informing and recommending action to the Board as appropriate.

The Chair and vice Chair of each standing committee and the members of that committee will be named by the Chair of the Board on an annual basis. The assignment of individual board members to these committees will be approved by the Board each year. The Board Chair will be an ex-officio member of each committee.

The committee Chair will preside at all committee meetings and be responsible for reporting to the board on the activities of the committee. The committee Chair will call meetings and establish an agenda for each committee meeting in consultation with the superintendent or designee and board leadership ensuring that information is available to the committee during its deliberation of issues. A majority of any standing committee may add an agenda item to the next scheduled meeting of the committee.

The superintendent or designee shall assist the Chair of each standing committee in the preparation of the agenda and in ensuring that information is available to the committee during its deliberation of issues.

Any Board member who is not on the committee and is present at a committee meeting may participate fully as a non-voting member. If a quorum of the committee is not realized by the existing committee members in attendance, all Board members present will count for purposes of determining a quorum, and said Board members shall have the right to vote at that meeting.

A standing committee may only make recommendations to the board and has no authority to act on behalf of the board unless specifically authorized by law, board policy or the board.

B. Ad Hoc Committees

As time and situations demand, ad hoc committees may be appointed by the Chair with the approval of the board. Ad hoc committees have no final authority and are subordinate and advisory to the board.

C. Open Meetings Law

All committees of the board are public bodies within the meaning of the North Carolina Open Meetings Law and are subject to all requirements of that law pertaining to notice, closed sessions, minutes, voting and penalties.

Legal References: [G.S. 115C-36](#); [143-318.9](#) et seq.

Adopted: November 3, 2015

Wake County Board of Education

1000 Board of Education
2000 Administrative Services
3000 Instructional Personnel
4000 Support Personnel
5000 Instructional Services
6000 Student Services
7000 Support Services
8000 Financial Services
Revision History



Quick Search



Policy Code: 8800 Audits

The school system shall have its accounts and the accounts of individual schools audited as soon as possible after the close of each fiscal year by a certified public accountant or by an accountant certified by the local government commission as qualified to audit local government accounts. The auditor who audits the accounts of the school system shall also audit the accounts of its individual schools. The auditor shall be selected by and shall report directly to the board. The audit contract shall be in writing, shall include all its terms and conditions, and shall be submitted to the secretary of the local government commission for his or her approval as to form, terms, and conditions. The terms and conditions of the audit contract shall include the scope of the audit, and the requirement that upon completion of the examination the auditor shall prepare a typewritten or printed report embodying financial statements and his/her opinion and comments relating thereto. The financial statements accompanying the auditor's report shall be prepared in conformity with generally accepted accounting principles. The auditor shall file a copy of the audit report with the secretary of the local government commission, the controller of the State Board of Education, the board, and the Board of County Commissioners, and shall submit all bills or claims for audit fees and costs to the secretary of the local government commission for his/her approval. It shall be unlawful for the school system to pay or permit the payment of such bills or claims without this approval. Each officer, employee, and agent of the school system having custody of public money or responsibility for keeping records of public financial or fiscal affairs shall produce all books and records requested by the auditor and shall divulge such information relating to fiscal affairs as he/she may request. If any member of the Board or any other public officer, employee, or agent shall conceal, falsify, or refuse to deliver or divulge any books, records, or information, with an intent thereby to mislead the auditor or impede or interfere with the audit, she/he is guilty of a misdemeanor.

Legal Reference: [G.S. 115-99.8](#) and Policy [8221](#)

Adopted: January 10, 1977

Wake County Board of Education

Houston Independent
School District (TX)

BOARD INTERNAL ORGANIZATION
INTERNAL COMMITTEES

BDB
(LOCAL)

Committee of the Whole	Insofar as possible, all committee work shall be done as a Committee of the Whole.
Special Committees	The President shall appoint members to special committees created by the Board to fulfill specific assignments, unless otherwise provided by Board action. These committees may include District personnel and citizens. The function of committees shall be fact-finding, deliberative, and advisory, but not administrative. Special committees shall report their findings to the Board and may be dissolved upon completion of the assigned task or vote of the Board.
Committee Authority	No committee may perform any of the Board's functions. Board committees currently in place are the legislative committee and the audit committee. [See BDB(LEGAL)]
Legislative Committee	The Board Legislative Committee chairman shall have the responsibility of liaison between the Board and local, regional, state, and federal government bodies.
Board Audit Committee	The Board Audit Committee shall be composed of three Board member representatives, upon nomination and vote of the Board. The chairperson shall be determined by the membership.
Purpose	<p>The purpose of the Board Audit Committee is to:</p> <ul style="list-style-type: none">• Assist the Board in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the internal and external audit processes and the District's process for monitoring compliance with laws and regulations and the Student Code of Conduct;• Provide added protection to the Board in discharging its responsibility for the overall stewardship of District affairs, particularly its financial management;• Provide public support for the District's audit programs;• Provide assurances that the overall levels of audit coverage are both reasonable and appropriate to protect the District from undue risks;• Assist in obtaining effective corrective action and necessary improvement based upon audit findings and recommendations from external and internal auditors; and• Provide the Board and the public with additional assurances that the prescribed systems of internal controls are functioning as intended.

Houston ISD
101912

BOARD INTERNAL ORGANIZATION
INTERNAL COMMITTEES

BDB
(LOCAL)

The Board Audit Committee is advisory in nature; its recommendations regarding audit findings and exceptions and any other items shall be provided in writing to the Board and the Superintendent.

In its advisory role, the Board Audit Committee is subject to the control and direction of the Board. The powers allocated to the Audit Committee by the Board shall be detailed in the Audit Committee charter. [See BDB(EXHIBIT)]

PROCEDURES FOR INTERNAL AUDIT REPORT
RECOMMENDED BY THE BOARD AUDIT COMMITTEE

Note: The following procedures are recommended and required by the Board Audit Committee to be used in whole by the chief audit executive officer.

Pursuant to BAA(LOCAL) Board Legal Status: Powers and Duties, the chief audit executive will report functionally to the Board of Education and administratively to the Superintendent. The Board Audit Committee requires internal audit reports to align with General Accounting Office Generally Accepted Government Auditing Standards (GAGAS) and best practices according to the Institute of Internal Auditors (IIA) and International Professional Practices Framework (IPPF) as referenced in BDB(LOCAL) Board Internal Organizations: Internal Committees and CFC(LOCAL) Accounting: Audits.

Formal audit reports, as described below, will be driven by a formal risk assessment and an audit plan approved by the Board Audit Committee. The intent of any report produced by the chief audit executive officer represents a key deliverable to hold the Office of Internal Audit accountable for its work product, provide management requirements for necessary improvements, and assist the District in achieving its goals.

At the conclusion of each internal audit engagement, the chief audit executive officer will communicate the results using the following procedure and format:

- A. **DRAFT REPORTS.** Draft written reports will be issued to the party directly responsible for the area audited to enable the facts and circumstances to be validated and to obtain management action plans for any corrective action.
- B. **FORMAL REPORTS.** Formal, written audit reports will be provided at the completion of each internal audit or engagement effort after the draft reports have been reviewed, issued on the Office of Internal Audit letterhead, and signed by the chief audit executive officer. The formal report will conform to the standard audit report template and may include documented evidence of communication and findings such as formal meeting minutes, presentation slides, and properly formatted e-mail correspondence. [See paragraph G, below] Communicating audit results without the issuance of a formal, written audit report will require approval by the Board Audit Committee on a case-by-case basis and will be documented formally.
- C. **INTERIM REPORTS.** An interim report may be issued for lengthy projects or where immediate attention is needed. Interim reports may be written or oral and may be transmitted formally or informally using general professional standards. An interim report will not be substituted for a final report described above.
- D. **REPORT DISTRIBUTION.** Details of written reports should be distributed to the party directly responsible for the area audited with additional copies issued to applicable management including the respective division chief above the area audited, the Su-

BOARD INTERNAL ORGANIZATION
INTERNAL COMMITTEES

BDB
(EXHIBIT)

perintendent, and the Board Audit Committee. In the event an external auditor is impacted as far as risk assessment, scope, and fees, the external auditor will be included on the report distribution. In reports containing confidential matters relating to public safety and/or security, a general report can be written and issued to applicable management and detail information communicated verbally.

- E. **EXECUTIVE SUMMARY.** The Board Audit Committee and the Superintendent will receive an executive summary of the detailed report as well as the detailed report. The chief audit executive officer will provide additional supporting information and documentation upon request.
- F. **SUPPORT DOCUMENTATION.** All internal audit report findings and conclusions will be supported by work papers as evidence.
- G. **TEMPLATE.** Based on the type of audit and/or engagement, the report format, content and communications may vary; however, all audits and/or engagements will include as the minimum acceptable requirements the purpose, scope, and results of the audit and/or engagement. The following outline will be considered the standard internal audit report template:
- Audit project name and report date
 - Audit team members
 - Report distribution list
 - Background of area audited
 - Audit purpose, scope, objective, and project description conforming to the audit plan
 - Audit conclusion
 - Detail findings from the audit team following auditing professional standards:
 - Condition – What are the facts of the problem?
 - Criteria – What policy or standard is involved?
 - Cause – Explain why
 - Consequence or Effect – Explain risks
 - Corrective action – What is the audit recommendation?
 - Management action plan and/or response including expected date of completion

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AUDIT COMMITTEE

The Audit Committee assists the Board of Education in fulfilling its oversight responsibilities for the financial reporting process, the system of internal controls, the internal and external audit processes, and the district's processes for monitoring compliance with laws and regulations, district policy, and the code of conduct.

The Audit Committee consists of three (3) members of the Board of Education who are nominated and approved by the Board.

HISD BOARD OF EDUCATION



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Superintendent



Melba Moore-Plym
Trustee



Elizabeth Sanders
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Annual Audit

The board shall have a district's fiscal accounts audited annually at district expense by a Texas certified or public accountant holding a permit from the State Board of Public Accountancy.

The audit shall be completed following the close of each fiscal year, and shall meet at least the minimum requirements and be in the format prescribed by the State Board of Education (SBOE), subject to review and comment by the state auditor. The audit shall include an audit of the accuracy of the fiscal information provided by a district through the Public Education Information Management System (PEIMS).

Education Code 44.008(a), (b)

**Audit Requirements
and Procedures**

A district must file with TEA an annual financial and compliance report and, if applicable, a state compensatory agreed-upon procedures report. These reports must be audited by an independent auditor, and the audit must be reviewed by TEA, including review of auditors' working papers, in accordance with the *Financial Accountability System Resource Guide (FASRG)*.

The annual financial audit report and state compensatory agreed-upon procedures report are due 150 days after the end of the fiscal year.

***Independent
Auditor***

A district must hire at its own expense an independent auditor to conduct an independent audit of its financial statements and provide an opinion on its annual financial and compliance report.

The independent auditor must:

1. Be associated with a certified public accountancy (CPA) firm that has a current valid license issued by the Texas State Board of Public Accountancy;
2. Be a certified public accountant with a current valid license issued by the Texas State Board of Public Accountancy, as required under Education Code 44.008; and
3. Adhere to the generally accepted auditing standards (GAAS), adopted by the American Institute of CPAs (AICPA), as amended, and the generally accepted government auditing standards (GAGAS), adopted by the U.S. Government Accountability Office, as amended.

The CPA firm must:

1. Be a member of the AICPA Governmental Audit Quality Center (GAQC);
2. Adhere to GAQC's membership requirements; and

3. Collectively have the knowledge, skills, and experience to be competent for the audit being conducted, including thorough knowledge of the government auditing requirements and:
 - a. Texas public school district environment; or
 - b. Public sector; or
 - c. Nonprofit sector.

If at any time the TEA division responsible for financial compliance reviews an audit firm's working papers and finds that the firm or the quality of the work does not meet the required standards, the division may require the district to change its audit firm.

19 TAC 109.23

**Financial
Accountability
System Resource
Guide**

The rules for financial accounting, including the selection of an auditor and the requirements for the audit, are described in the official TEA publication, *Financial Accountability System Resource Guide*, as amended, which is adopted as the SBOE's official rule. *19 TAC 109.41*

Filing of Report

A copy of the annual audit report, approved by the board, shall be filed with TEA not later than the 150th day after the end of the fiscal year for which the audit was made. If a board does not approve the audit report, it shall nevertheless file a copy of it with TEA, accompanied by a statement detailing its reasons for failing to approve the report. *Education Code 44.008(d)*

Financial Records

Each treasurer receiving or having control of any school fund shall keep a full and separate itemized account of each of the different classes of school funds received, and these records shall be available to audit. *Education Code 44.008(c)*

**Financial
Accountability
Rating System**

TEA will assign a financial accountability rating to each district. The commissioner of education will evaluate the rating system every three years and may modify the system to improve the effectiveness of the rating system. *Education Code 39.082; 19 TAC 109.1001(b), (c)*

Data Reviewed

TEA will use the following sources of data in calculating the financial accountability indicators for school districts:

1. Audited financial data in a district's annual financial report, the audited annual report required by Education Code 44.008 [see Audit Requirements and Procedures above].
2. PEIMS data submitted by a district.
3. Warrant holds as reported by the comptroller.

4. The average daily attendance information used for foundation school program purposes for a district.

19 TAC 109.1001(d)

Basis for Rating

TEA will base the financial accountability rating of a district on its overall performance on the financial measurements, ratios, and other indicators established by the commissioner. Financial accountability ratings for a rating year are based on the data from the immediate prior fiscal year. *19 TAC 109.1001(e)*

Types of Ratings

The types of financial accountability ratings a district may receive are A for superior achievement, B for above standard achievement, C for standard achievement, and F for substandard achievement. A school district receiving territory due to an annexation order by the commissioner under Education Code 13.054, or consolidation under Education Code Chapter 41, Subchapter H, will not receive a rating for two consecutive years beginning with the rating year that is based on financial data from the fiscal year in which the order of annexation becomes effective. After the second rating year, the receiving district will be subject to the financial accountability rating system.

The commissioner may lower a financial accountability rating based on the findings of an action conducted under Education Code Chapter 39, or change a financial accountability rating in cases of disaster, flood, extreme weather conditions, fuel curtailment, or another calamity. A financial accountability rating remains in effect until replaced by a subsequent rating.

19 TAC 109.1001(i), (k), (l)

Issuance of Ratings

TEA will issue a preliminary financial accountability rating to a district on or before August 8 of each year. TEA will not delay the issuance of a preliminary or final rating if a district fails to meet the statutory deadline under Education Code 44.008 for submitting the annual financial report. Instead, the district will receive an F rating for substandard achievement.

If TEA receives an appeal of a preliminary rating under 19 Administrative Code 109.1001(n), TEA will issue a final rating to a district no later than 60 days after the deadline for submitting appeals. If TEA does not receive an appeal of a preliminary rating, the preliminary rating automatically becomes a final rating 31 days after issuance of a preliminary rating.

19 TAC 109.1001(m)

Appeals

A district may appeal its preliminary financial accountability rating through the appeals process described at 19 Administrative Code 109.1001(n).

A final rating issued by TEA may not be appealed under Education Code 7.057 or any other law or rule. *19 TAC 109.1001(o)*

**Annual Audit of
Dropout Records**

The commissioner shall develop a process for auditing district dropout records electronically. The commissioner shall also develop a system and standards for review of the audit or use systems already available at TEA. The system must be designed to identify districts that are at high risk of having inaccurate dropout records and that, as a result, require on-site monitoring of dropout records.

If the electronic audit of a district's dropout records indicates that the district is not at high risk of having inaccurate dropout records, the district may not be subject to on-site monitoring. If the risk-based system indicates that a district is at high risk of having inaccurate dropout records, the district is entitled to an opportunity to respond to the commissioner's determination before on-site monitoring may be conducted. A district must respond not later than the 30th day after the date the commissioner notifies the district of the commissioner's determination. If a district's response does not change the commissioner's determination that the district is at high risk of having inaccurate dropout records or if the district does not respond in a timely manner, the commissioner shall order TEA staff to conduct on-site monitoring.

Education Code 39.308(a)-(c)

**BOARD LEGAL STATUS
POWERS AND DUTIES**

**BAA
(LOCAL)**

The Board shall be responsible for the leadership, guidance, and direction in educating the youth of the District and shall endeavor to provide the educational programs and physical facilities that best meet community needs at the lowest required cost in all of the schools and other institutions.

The Board recognizes that the Superintendent is responsible under state law for managing the day-to-day operations of the District as its chief administrative officer.

It shall be the policy of the Board to determine and maintain the distinction between activities that are appropriately the responsibility of the Board as the governing body of the District and those activities that are administrative in nature and performed by the administrative staff on duly authorized and delegated authority of the Board. The Board, as a corporate body and as individual Board members, shall not engage in activities that interfere with the administrative responsibilities of the Superintendent and staff, which include but are not limited to the following:

1. Assignment and evaluations of District personnel, other than the Superintendent and the Chief Audit Executive;
2. Recommendations regarding selection and promotion of District personnel, other than the Superintendent and the Chief Audit Executive;
3. Termination and suspension of an employee, or the nonrenewal of an employee's term contract;
4. Preparation of the proposed budget;
5. Implementation of adopted Board policies;
6. Development of administrative procedures;
7. Organization of the District's central administration except that the Chief Audit Executive shall report functionally to the Board and administratively to the Superintendent;
8. Recommendations for student disciplinary action; and
9. Any other activities included as responsibilities of the Superintendent and administrative staff, including principals.

**ADDITIONAL POWERS
AND DUTIES**

In addition to exercising the powers and duties conferred by statute, the Board shall:

1. Maintain suitable offices within the administration building for the staff to handle the work of the Board and Board committees and keep the minutes, policies, and Board files current.
2. Adopt broad goals and objectives for each aspect of the District's operation based upon the identified needs of the com-

- munity. Said goals shall be documented, reviewed, and revised periodically in light of changing community needs and state accreditation guidelines.
3. Establish basic policies to implement these goals and objectives and provide a framework of general rules and guidelines for District administration affecting major educational and financial problems of the District.
 4. Act upon all recommendations of the Superintendent as they relate to implementation of Board policies.
 5. Evaluate the performance and progress of the District against the stated goals and objectives. The measures used shall be:
 - a. Progress toward objectives;
 - b. Administrative operations within the Board policy;
 - c. Concise and meaningful management reports on current operations provided to Board members by the Superintendent on a regular, recurring basis; and
 - d. Performance of the Superintendent.
 6. Evaluate the Superintendent's performance on a continuing basis. Criteria for appraisal shall be specific and communicated to the Superintendent. Performance appraisals based on the stated criteria shall be conducted privately or publicly at his or her discretion. Formal evaluation shall occur annually; informal evaluation shall occur as the parties deem appropriate. [See BJCD(LEGAL) and (LOCAL)]
 7. Evaluate the Chief Audit Executive's performance on a continuing basis. Appraisal criteria shall be specific and communicated to the Chief Audit Executive. Formal evaluation shall occur annually; informal evaluation shall occur as the parties deem appropriate. Appraisals shall be consistent with the standards set forth in the *International Professional Practices Framework* issued by the Institute of Internal Auditors. At the discretion of the Board, the Chief Audit Executive's review may be conducted by the Board Audit Committee.
 8. Review and act upon the annual operating budget of the District prepared by the Superintendent and staff to provide prudent stewardship of public resources. [See CE(LEGAL) and (LOCAL)]
 9. Review and act upon proposed bond issues to finance long-term capital expenditures and approve spending funds derived from the sale of bonds. [See CCA(LEGAL)]
 10. Act upon the selection of sites for new school facilities.

BOARD LEGAL STATUS
POWERS AND DUTIES

BAA
(LOCAL)

11. Act upon architects' plans for new buildings or remodeling of old buildings for the District. [See (LEGAL) and (LOCAL) policies in the CV series]
12. Act upon recommendations for naming schools and other facilities (or portions thereof) in the District. [See CW(LOCAL)]
13. Delegate final authority for selection and employment of all personnel (except the Superintendent and the Chief Audit Executive) to the Superintendent and further delegate final authority to the Superintendent to determine the terms of employment within the District, consistent with the budget approved by the Board and applicable Board policy.
14. Provide leadership in presenting needs of the District to local, state, and federal governments or agencies, the general public, and the media by a planned program of external relations; actively support appropriate regulations, ordinances, or legislation necessary to meet these needs.
15. Review and act upon the recommended attendance boundaries within the District in compliance with state and federal mandates.
16. Authorize expenditures and approve bills presented for payment of said expenditures. [See policies in the CH and CV series]
17. Act upon legal matters with advice from attorneys.
18. Act upon textbooks and courses of study recommended by the Superintendent. [See EFA(LOCAL)]
19. Act as a body of final appeal for employees and patrons appealing a decision of the Superintendent or designee, or of an independent hearing officer in accordance with provisions of the procedures for appeals and hearings established by the Texas Education Agency and applicable federal requirements. [See policies at DFD, DGBA, FNG, and GF]
20. Employ for the District independent auditors, who will be responsible directly to the Board. In accordance with prudent business practices, employment of auditors shall be rotated periodically as required under CFC(LOCAL).

EFFECTIVE DATE

This policy shall be effective as of the adoption date, December 12, 2014.

Dallas Independent
School District (TX)

The Board may from time to time as it deems necessary create committees to facilitate the efficient operation of the Board.

A committee that includes one or more Board members and has supervision or control over public business or public policy is subject to the Open Meetings Act when it meets to discuss that public business or policy.

A committee that includes less than a quorum of Board members is not subject to the Open Meetings Act if it serves a purely advisory function, with no power to supervise or control public business. However, should the committee actually function as something more than a merely advisory body with the result that it in fact supervises or controls public business or policy, it must comply with the Open Meetings Act to avoid depriving the public of access to the Board's actual decision-making process.

Education Code 11.061(c)(3); Atty. Gen. Op. Nos. DM-284 (1994), JM-1072 (1989), JM-331 (1985), H-3 (1973); see also Atty. Gen. Op. LO-97-058 (1997). [See BE(LEGAL)]

**BOARD INTERNAL ORGANIZATION
INTERNAL COMMITTEES**

**BDB
(LOCAL)**

BOARD COMMITTEES Board committees, when used, will be assigned so as to reinforce the wholeness of the Board's job and so as never to interfere with delegation from the Board to the Superintendent.

Accordingly, Board committees:

1. Are to help the Board do its job, not to help or advise the staff. Committees ordinarily will assist the Board by preparing policy alternatives and implications for Board deliberation. In keeping with the Board's broader focus, Board committees will normally not have direct dealings with current staff operations.
2. May not speak or act for the Board except when formally given such authority for specific and time-limited purposes. Expectations and authority will be carefully stated in order not to conflict with authority delegated to the Superintendent of Schools.
3. Cannot exercise authority over staff. Because the Superintendent of Schools works for the full Board, he or she will not be required to obtain approval of a Board committee before an executive action.
4. Are to avoid over-identification with organizational parts rather than the whole.

This policy applies to any group that is formed by Board action, whether or not it is called a committee and regardless whether the group includes Board members. It does not apply to committees formed under the authority of the Superintendent of Schools.

**BOARD COMMITTEE
STRUCTURE**

A committee is a Board member committee only if its existence and charge comes from the Board, regardless of whether Board members sit on the committee. Unless otherwise stated, a committee ceases to exist as soon as its task is complete.

**AUDIT COMMITTEE
STANDING
COMMITTEE**

The purpose of the audit committee is to assist the Board in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, and the District's process for monitoring compliance with laws and regulations and the code of conduct.

The powers allocated to the Audit Committee by the Board shall be detailed in the Audit Committee Charter. [See BDB(EXHIBIT)]

**SPECIAL
COMMITTEES**

The President shall appoint members to special committees created by the Board to fulfill specific assignments, unless otherwise provided by Board action. These committees may include District personnel and citizens. The function of committees shall be fact-finding, deliberative, and advisory, but not administrative. Special

Dallas ISD
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**BOARD INTERNAL ORGANIZATION
INTERNAL COMMITTEES**

**BDB
(LOCAL)**

committees shall report their findings to the Board and shall be dissolved upon completion of the assigned task or vote of the Board.

The President of the Board and the Superintendent of Schools shall be ex officio members of all Board committees, unless otherwise provided by Board action.

**TRANSACTING
BUSINESS**

Committees may transact business only within the specific authority granted by the Board. To be binding, all such business must be reported to the Board at the next regular or special meeting for approval and entry into the minutes as a public record.

Audit Committee

Board adoption: The Board amended BDB(EXHIBIT), which serves as the District's Audit Committee charter.

Purpose: The purpose of the Audit Committee is to provide structured, systematic oversight of the District's risk management and internal control practices. The committee assists the Board of Trustees by providing advice and guidance on the adequacy of the District's initiatives for:

- Risk management;
- Internal control framework;
- Oversight of internal and external audits; and
- Financial statements and public accountability reporting.

In broad terms, the Audit Committee reviews each item noted above and provides the Board of Trustees with independent advice on the adequacy and effectiveness of management's practices. This advice and guidance also may include suggestions and recommendations to strengthen these arrangements.

Authority: The Audit Committee is empowered by the Board of Trustees to:

- Approve the annual internal audit plan and all changes to it;
- Perform the annual evaluation for the chief internal auditor no later than April 30 and recommend any employment compensation or working condition changes to the full Board of Trustees for approval;
- Review and approve the District risk assessment and provide copies to the full Board of Trustees;
- Review reports issued by the Office of Internal Audit to designate them as final;
- Review and approve the Office of Internal Audit charter and subsequent revisions as outlined in CFC(EXHIBIT);
- Set the annual budget for the Office of Internal Audit, which will be included within the Annual Fiscal Year Dallas ISD General Administration budget adopted by the Board of Trustees;
- Appoint community advisers; and
- Perform oversight of the Office of Internal Audit to ensure that all activities are conducted in compliance with, and limited to, the Office of Internal Audit charter.

The Board of Trustees (as opposed to the Superintendent) will have the sole authority to employ, evaluate, terminate, and determine compensation and working conditions for the District chief internal auditor, as a body corporate and as delegated herein to the Audit Committee.

Composition: The Audit Committee will consist of:

BOARD INTERNAL ORGANIZATION
INTERNAL COMMITTEES

BDB
(EXHIBIT)

- Three members of the Board, who will be appointed to one-year terms by the Board President. The Board President will designate the Chair of the Audit Committee. Only members of the Board serving on the Audit Committee are authorized to vote.
- Two nonvoting community advisers, who will be appointed by the Audit Committee:
 - Advisers, who must be Certified Public Accountants (CPAs) and/or Certified Internal Auditors (CIAs).
 - At least one community adviser, who must be a CPA.
 - Appointments will be for two-year staggered terms.
- The Superintendent and/or designee may attend Audit Committee meetings.

Quorum and voting members: A quorum of the Audit Committee will consist of two voting members of the Audit Committee.

Meetings: The Audit Committee will meet at least four times during a fiscal year and will convene additional meetings as necessary. All committee members are expected to attend each meeting. Non-committee members may attend the meeting. The committee may invite members of management, auditors, or others to attend meetings and provide pertinent information, as necessary. Meeting agendas will be approved by the Audit Committee Chair and Board President. The Chair of the Audit Committee will have the authority to set reasonable time limits for items on the agenda. The Audit Committee minutes will be submitted to the Audit Committee for review and approval prior to submission to the Board of Trustees, with such submission happening within a reasonable period of time after its adoption.

Hiring authority: In order to provide for independence of the Office of Internal Audit, the Board will have the sole and exclusive authority to employ, evaluate, terminate, and determine compensation within the District's approved salary schedules and working conditions for all personnel in the Office of Internal Audit. The Board delegates this authority to the chief internal auditor.

Limitations of the audit committee's role: The Audit Committee relies on information duly provided by management and the District's internal and external auditors based on their expertise and knowledge of the Board's fiduciary duty in performance of its oversight responsibilities. Dallas ISD management is responsible for the completeness and accuracy of all financial statements provided to the chief internal auditor, external auditor, and Audit Committee in accordance with appropriate accounting principles as well as recommending acceptable internal controls. External auditors are responsible for auditing the District's financial statements and conducting reviews of the effectiveness of internal controls regarding financial reporting.

Responsibilities: The Audit Committee will carry out the following responsibilities:

- **Financial statements**
 - Review significant accounting and reporting issues, including complex or unusual transactions in areas regarding a high degree of personal judgment and recent promulgated regulations regarding impact on the financial statements.

BOARD INTERNAL ORGANIZATION
INTERNAL COMMITTEES

BDB
(EXHIBIT)

- Review with management and external auditors the results of the audit, including any difficulties encountered.
- Review the Comprehensive Annual Financial Report for completeness, accuracy, and consistency with information provided to the Audit Committee in accordance with appropriate accounting principles.
- Review other sections of the annual report and related regulatory filings before release and consider the accuracy and completeness of the information.
- Review with management and external auditors all matters required to be communicated to the Audit Committee under Generally Accepted Auditing Standards.
- Review the interim financial reports with management to determine completeness, accuracy, and consistency of the information provided to the Audit Committee.
- **Internal control framework**
 - Review and provide advice on the District's overall and departmental unit's internal control arrangements.
 - Consider the effectiveness of the District's internal control system, including information technology, security, and control.
 - Receive reports on all matters of significance arising from work performed by others who provide financial and internal control assurance to senior administrators and the Board of Trustees.
 - Review the scope of internal and external auditors' review of internal controls and obtain reports on significant findings and recommendations, together with management's responses.
- **Internal audit**
 - Review, and if necessary adopt changes to, the internal audit charter at least annually.
 - Review and approve proposed risk-based internal audit work plans.
 - Review the budget, staff expertise, and staffing levels of the Office of Internal Audit. The budget will be included within the District's annual budget as approved by the Board of Trustees.
 - Review the reports from the chief internal auditor on management's action plans in response to internal audit recommendations.
 - Review Office of Internal Audit procedures for monitoring the District Hotline and assigning allegations to one of the District's investigative units. [See CAA(LOCAL)]
 - Ensure that the Office of Internal Audit has an external quality assurance review every five years.

BOARD INTERNAL ORGANIZATION
INTERNAL COMMITTEES

BDB
(EXHIBIT)

- Review the results of the independent external quality assurance review and monitor the implementation of the action plans to address recommendations raised.
- Ensure that there are no unjustified restrictions or limitations on the Office of Internal Audit.
- At least once per year, conduct a performance evaluation of the chief internal auditor and recommend approval of any compensation and salary adjustments to the Board of Trustees. Such performance evaluation will take place in a closed session of the Audit Committee, unless the internal auditor requests a public hearing.
- Review the effectiveness of the Office of Internal Audit, including compliance with The Institute of Internal Auditors' Definition of Internal Auditing, Code of Ethics, Core Principles for the Professional Practice of Internal Auditing and International Standards for the Professional Practice of Internal Auditing.
- Meet with the chief internal auditor to discuss any matters that the Audit Committee or internal auditor request to be discussed subject to requirements of the Texas Open Meetings Act.
- **External audit**
 - Review external auditors' proposed audit scope and approach, including, where appropriate, coordination of audit procedures with Office of Internal Audit.
 - Review the performance of external auditors and recommend to the Board the appointment or discharge of auditors.
 - Review and confirm independence of external auditors by requiring written statements from auditors regarding any relationship between external auditors and the Dallas Independent School District, including non-audit services. The Audit Committee will discuss any relationships with external auditors.
 - Meet with external auditors to discuss any matters that the Audit Committee or external auditors request to be discussed subject to the Texas Open Meetings Act.
- **Compliance**
 - Review effectiveness of internal systems to monitor and comply with laws and regulations, including results of management's investigation for follow-up and applicable disciplinary action resulting from noncompliance.
 - Review findings of any examinations by regulatory agencies and any auditor observations.
 - Obtain regular updates from management and District legal counsel regarding status of compliance matters.

BOARD INTERNAL ORGANIZATION
INTERNAL COMMITTEES

BDB
(EXHIBIT)

- **Reporting responsibilities**
 - After each Audit Committee meeting, the Chair shall present a report at the next regular scheduled monthly Board of Trustees meeting to include Audit Committee meeting highlights and decisions made.
 - Submit an annual report to the Board of Trustees summarizing the Audit Committee's activities, issues, and recommendations. The report should include:
 - A summary of the work the Audit Committee performed to fully discharge its responsibilities during the preceding year;
 - A summary of progress in addressing corrective actions on the findings and recommendations made in internal and external audit reports;
 - Details of meetings, including the number of meetings held during the relevant period and the number of meetings each member attended; and
 - A report regarding any other matter the committee deems of sufficient importance.
- **Other responsibilities**
 - Review, approve, and establish priority of all requests for audits or investigations from individual Trustees to the chief internal auditor.
 - Perform other activities related to this exhibit as requested by the Board of Trustees.
 - Annually review this exhibit and propose recommendations for adoption by the Board of Trustees any revisions the Audit Committee deems necessary to improve performance of the Board fiduciary duty regarding oversight of the District.
 - Annually evaluate the performance of the Audit Committee and individual members.

This exhibit was adopted or last amended on August 23, 2018.

Annual Audit

The board shall have a district's fiscal accounts audited annually at district expense by a Texas certified or public accountant holding a permit from the State Board of Public Accountancy.

The audit shall be completed following the close of each fiscal year, and shall meet at least the minimum requirements and be in the format prescribed by the State Board of Education (SBOE), subject to review and comment by the state auditor. The audit shall include an audit of the accuracy of the fiscal information provided by a district through the Public Education Information Management System (PEIMS).

Education Code 44.008(a), (b)

**Audit Requirements
and Procedures**

A district must file with the Texas Education Agency (TEA) an annual financial and compliance report and, if applicable, a state compensatory agreed-upon procedures report. These reports must be audited by an independent auditor, and the audit must be reviewed by TEA, including review of auditors' working papers, in accordance with the *Financial Accountability System Resource Guide (FASRG)*.

The annual financial audit report and state compensatory agreed-upon procedures report are due 150 days after the end of the fiscal year.

**Independent
Auditor**

A district must hire at its own expense an independent auditor to conduct an independent audit of its financial statements and provide an opinion on its annual financial and compliance report.

The independent auditor must:

1. Be associated with a certified public accountancy (CPA) firm that has a current valid license issued by the Texas State Board of Public Accountancy;
2. Be a certified public accountant with a current valid license issued by the Texas State Board of Public Accountancy, as required under Education Code 44.008; and
3. Adhere to the generally accepted auditing standards (GAAS), adopted by the American Institute of CPAs (AICPA), as amended, and the generally accepted government auditing standards (GAGAS), adopted by the U.S. Government Accountability Office, as amended.

The CPA firm must:

1. Be a member of the AICPA Governmental Audit Quality Center (GAQC);

2. Adhere to GAQC's membership requirements; and
3. Collectively have the knowledge, skills, and experience to be competent for the audit being conducted, including thorough knowledge of the government auditing requirements and:
 - a. Texas public school district environment; or
 - b. Public sector; or
 - c. Nonprofit sector.

If at any time the TEA division responsible for financial compliance reviews an audit firm's working papers and finds that the firm or the quality of the work does not meet the required standards, the division may require the district to change its audit firm.

19 TAC 109.23

Financial
Accountability
System Resource
Guide

The rules for financial accounting, including the selection of an auditor and the requirements for the audit, are described in the official TEA publication, *Financial Accountability System Resource Guide*, as amended, which is adopted as the SBOE's official rule. *19 TAC 109.41*

Filing of Report

A copy of the annual audit report, approved by the board, shall be filed with TEA not later than the 150th day after the end of the fiscal year for which the audit was made. If a board does not approve the audit report, it shall nevertheless file a copy of it with TEA, accompanied by a statement detailing its reasons for failing to approve the report. *Education Code 44.008(d)*

Internet Posting of
Audit

Each district shall maintain an internet website or have access to a generally accessible internet website that may be used for the purposes of this provision. Each district shall post or cause to be posted on the internet website the information required by Tax Code 26.18, including the district's most recent financial audit, in a format prescribed by the comptroller. *Tax Code 26.18* [See CE for other required information]

Note: For information on the efficiency audit required before a district may hold an election to seek voter approval to adopt a maintenance and operations tax rate, see CCG.

Financial Records

Each treasurer receiving or having control of any school fund shall keep a full and separate itemized account of each of the different classes of school funds received, and these records shall be available to audit. *Education Code 44.008(c)*

**Financial
Accountability
Rating System**

TEA will assign a financial accountability rating to each district. The commissioner of education will evaluate the rating system every three years and may modify the system to improve the effectiveness of the rating system. *Education Code 39.082; 19 TAC 109.1001(b), (c)*

Data Reviewed

TEA will use the following sources of data in calculating the financial accountability indicators for school districts:

1. Audited financial data in a district's annual financial report, the audited annual report required by Education Code 44.008 [see Audit Requirements and Procedures above].
2. PEIMS data submitted by a district.
3. Warrant holds as reported by the comptroller.
4. The average daily attendance information used for foundation school program purposes for a district.

19 TAC 109.1001(d)

Basis for Rating

TEA will base the financial accountability rating of a district on its overall performance on the financial measurements, ratios, and other indicators established by the commissioner. Financial accountability ratings for a rating year are based on the data from the immediate prior fiscal year. *19 TAC 109.1001(e)*

Types of Ratings

The types of financial accountability ratings a district may receive are A for superior achievement, B for above standard achievement, C for standard achievement, and F for substandard achievement. A school district receiving territory due to an annexation order by the commissioner under Education Code 13.054, or consolidation under Education Code Chapter 41, Subchapter H, will not receive a rating for two consecutive years beginning with the rating year that is based on financial data from the fiscal year in which the order of annexation becomes effective. After the second rating year, the receiving district will be subject to the financial accountability rating system.

The commissioner may lower a financial accountability rating based on the findings of an action conducted under Education Code Chapter 39, or change a financial accountability rating in cases of disaster, flood, extreme weather conditions, fuel curtailment, or another calamity. A financial accountability rating remains in effect until replaced by a subsequent rating.

19 TAC 109.1001(i), (k), (l)

Issuance of Ratings TEA will issue a preliminary financial accountability rating to a district on or before August 8 of each year. TEA will not delay the issuance of a preliminary or final rating if a district fails to meet the statutory deadline under Education Code 44.008 for submitting the annual financial report. Instead, the district will receive an F rating for substandard achievement.

If TEA receives an appeal of a preliminary rating under 19 Administrative Code 109.1001(n), TEA will issue a final rating to a district no later than 60 days after the deadline for submitting appeals. If TEA does not receive an appeal of a preliminary rating, the preliminary rating automatically becomes a final rating 31 days after issuance of a preliminary rating.

19 TAC 109.1001(m)

Appeals A district may appeal its preliminary financial accountability rating through the appeals process described at 19 Administrative Code 109.1001(n).

A final rating issued by TEA may not be appealed under Education Code 7.057 or any other law or rule. *19 TAC 109.1001(o)*

**Annual Audit of
Dropout Records**

The commissioner shall develop a process for auditing district dropout records electronically. The commissioner shall also develop a system and standards for review of the audit or use systems already available at TEA. The system must be designed to identify districts that are at high risk of having inaccurate dropout records and that, as a result, require on-site monitoring of dropout records.

If the electronic audit of a district's dropout records indicates that the district is not at high risk of having inaccurate dropout records, the district may not be subject to on-site monitoring. If the risk-based system indicates that a district is at high risk of having inaccurate dropout records, the district is entitled to an opportunity to respond to the commissioner's determination before on-site monitoring may be conducted. A district must respond not later than the 30th day after the date the commissioner notifies the district of the commissioner's determination. If a district's response does not change the commissioner's determination that the district is at high risk of having inaccurate dropout records or if the district does not respond in a timely manner, the commissioner shall order TEA staff to conduct on-site monitoring.

Education Code 39.308(a)-(c)

Office of Internal Audit Charter

Purpose: The purpose of the Office of Internal Audit is to provide independent, objective assurance, and consulting and investigative services designed to add value and improve operations of the District. It helps the District accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Standards for the Professional Practice of Internal Auditing: Internal Audit will govern itself by adherence to the mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing (Standards), and the Definition of Internal Auditing. The chief internal auditor will report biannually to the Audit Committee regarding Internal Audit's conformance to the Code of Ethics and the Standards.

Scope of Work: The scope of work of the Office of Internal Audit is to determine whether the District's network of risk management, control, and governance processes, as designed and represented by management, is adequate and functioning in a manner to ensure:

- Risks are appropriately identified and managed;
- Interaction with the various governance groups occurs as needed;
- Significant financial, managerial, and operating information is accurate, reliable, and timely;
- Employees' actions comply with policies, standards, procedures, and applicable laws and regulations;
- Resources are acquired economically, used efficiently, and adequately protected;
- Programs, plans, and objectives are achieved;
- Quality and continuous improvement are fostered in the District's control process; and
- Significant legislative or regulatory issues impacting the District are recognized and addressed properly.

Opportunities for improving management control, financial well-being, and the District's image may be identified during audits or investigations. They will be communicated to the appropriate level of management.

Accountability: The chief internal auditor, in the discharge of his or her duties, will be accountable to the Board and senior management to:

- Provide annually an assessment on the adequacy and effectiveness of the District's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work;

- Report significant issues related to the processes for controlling the activities of the District, including potential improvements to those processes, and provide information concerning such issues through resolution;
- Provide information periodically on the status and results of the annual audit plan and the sufficiency of department resources; and
- Coordinate with and provide oversight of other control and monitoring functions.

Independence: To provide for the independence of the Office of Internal Audit, its personnel will report to the chief internal auditor, who reports to the Board in a manner outlined in the Audit Committee Charter. It will include as part of its reports to the Board a regular report on internal audit personnel.

Responsibility: The chief internal auditor and staff of the Office of Internal Audit have the responsibility to:

- Develop a flexible annual audit plan using appropriate risk-based methodology, including any risks or control concerns identified by management, and submit that plan to the Board for review and approval;
- Implement the annual audit plan as approved, including, as appropriate, any special tasks or projects requested by management and the Board;
- Maintain a professional internal audit and investigative staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirement of this charter;
- Establish a quality assurance program by which the chief internal auditor assures the operations of internal auditing activities;
- Perform consulting services, beyond the department's assurance services, to assist management in meeting its objectives (examples may include facilitation, control self-assessment, process design, training, and advisory services);
- Evaluate and assess new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion;
- Issue periodic reports to the Board and District management summarizing results of audit and investigative activities;
- Keep the Board informed of emerging trends and successful practices in internal auditing;
- Provide a list of significant measurement goals and results to the Board;
- Assist in the investigation of significant suspected fraudulent activities within the District and notify management and the Board of the results; and
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit and investigative coverage to the organization at a reasonable overall cost.

Authority: The chief internal auditor and staff of the Office of Internal Audit are authorized to:

- Have unrestricted access to all functions, records, property, and personnel relevant to the performance of internal audits and investigations;
- Have full and free access to the Board;
- Allocate resources, set frequencies, select subjects, determine scopes of work, and apply the techniques required to accomplish audit and investigative objectives; and
- Obtain the necessary assistance of personnel in units of the District where they perform audits and/or investigations, as well as other specialized services from within or outside the District.

The chief internal auditor and staff of the Office of Internal Audit are not authorized to:

- Perform any operational duties for the District;
- Initiate or approve accounting transactions external to the Office of Internal Audit; or
- Direct the activities of any District employee not employed by the Office of Internal Audit, except to the extent such employees have been appropriately assigned to auditing/investigative teams or to otherwise assist the internal auditors.

This exhibit was amended by the Dallas ISD Audit Committee on April 25, 2018.

The Board shall select an external auditor for a one-year period with an option to renew annually for up to four additional years. The audit examination shall be conducted in accordance with generally accepted auditing standards as outlined in the *Financial Accountability System Resource Guide (FASRG)* and shall include all funds over which the Board has direct or supervisory control.

The District's external auditors shall be selected by the Board and shall report directly to the Audit Committee of the Board. They shall also work directly with the Superintendent of Schools and staff.

When a circumstance occurs in which the external auditors feel that information should be brought directly to the Board, this matter shall be communicated to the Audit Committee of the Board, who shall in turn inform the full Board. These members of the Audit Committee of the Board are obligated to report such opinions or findings directly to the Board.

SUBMISSION TO
BOARD

The auditors' final report, which shall include a letter to management, shall be submitted directly to the Audit Committee of the Board. The Superintendent of Schools shall then submit a response to the letter to management.

OFFICE OF INTERNAL
AUDIT

The purpose of the Office of Internal Audit is to provide independent, objective assurance and consulting and investigative services designed to add value and improve operations of the District. It helps the District accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The powers allocated to the Office of Internal Audit are detailed in the Office of Internal Audit's Charter. [See CFC(EXHIBIT)]

Dallas ISD
057905

ACCOUNTING
AUDITS

CFC
(REGULATION)

IMPLEMENTATION
PLANS FOR
EXTERNAL AND
INTERNAL AUDITOR
AUDIT REPORTS AND
REVIEWS

Department heads are required to prepare and submit written implementation plans in response to all external and internal auditor audits and review reports, including Management Letter Comments submitted to the Chief Financial Officer– Finance and Accounting Services Division and internal auditor, and must consist of the following elements:

1. Acknowledgment of findings and recommendations;
2. Description of corrective action(s);
3. Time line for implementation; and
4. Identification of specific staff member(s) responsible for implementing corrective action.

The Chief Financial Officer – Finance and Accounting Services Division will be responsible for compliance with the requirement for implementation plans.

RESPONSES TO
INTERNAL AUDIT
FINDINGS AND
RECOMMENDATIONS

Department heads are responsible for preparing written responses to draft audit reports from the District's internal auditor. Each response must contain the above-mentioned elements of an audit implementation plan.

DEADLINES

Department heads are responsible for submitting implementation plans and internal audit responses by the specified due date. A department head who fails to effectuate an audit implementation plan must notify the Chief Financial Officer – Finance and Accounting Services Division and the internal auditor and provide a detailed explanation prior to the effective date of implementation.

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Office of Internal Audit

Dallas Independent School District
Office of Internal Audit
9400 N. Central Expressway, Suite 418
Dallas, Texas 75231

Phone: (972) 925-3670
Fax: (972) 925-3671
Dallas ISD Hotline: 1-800-530-1608
[Dallas ISD Hotline](#)

Steve Martin, CPA, CFF, CFE, CGFM, CIGI

Chief Internal Auditor

Audit Committee Members

Edwin Flores - Chair
Dustin Marshall - Board of Trustees
Maxie Johnson - Board of Trustees
Toni Stephens - Community Advisor
Marlon Williams - Community Advisor

The Office of Internal Audit (IA) reports to the Dallas ISD Board of Trustees through the Audit Committee. IA presents completed Internal Audit Reports, Operational Reviews, and Reports of Investigations to the Audit Committee.

The purpose of the Office of Internal Audit is to provide independent, objective assurance, and consulting and investigative services designed to add value and improve operations of the District. It helps the District accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Orange County
Public Schools (FL)

**ORANGE COUNTY PUBLIC SCHOOLS
AUDIT ADVISORY COMMITTEE (AAC) CHARTER**

I. Authority

Pursuant to Orange County School Board Resolution 11-11.4, dated July 29, 2003 and Sections 218.391 and 1001.42(12)(I), Florida Statutes there is hereby created an Audit Advisory Committee (hereinafter referred to as the "AAC" or "Committee"). The Resolution states that the AAC is created to provide, "outside advice and comment from audit professionals outside the organization."

II. Purpose:

The purpose of the AAC is to assist the School Board through its Internal Audit Department in assuring the department supports the Board in fulfilling its oversight responsibilities for:

- the integrity of the district's financial statements,
- the independent auditor's qualifications and independence,
- the performance of the district's internal audit function and independent auditors and,
- the effectiveness of the district's internal control system and annual risk assessment.

III. Composition, Qualifications and Quorum:

The AAC shall consist of a minimum of three members and no more than five members as appointed by the Orange County School Board. The appointed members must be independent and collectively possess audit, financial and IT expertise. Members shall be appointed for three-year terms and will be eligible to serve a maximum of three (3) three-year terms. Any appointments to an initial term of less than three years shall not count towards the member's term limits.

Quorum shall be met when a majority of the current AAC members are present. An AAC member may be counted towards quorum and considered in attendance if attending by telephone or other means of communication, including electronic or other such technology, so long as the member may be able to listen to and contribute to the discussion of any item being voted upon.

The AAC shall also include, as non-voting, ex-officio members, the Orange County School Board Chair and the General Counsel for the Orange County School Board. Neither ex-officio member shall count towards quorum requirements.

IV. Conflicts of Interest

The appointed members of the AAC and their employers shall abstain from the procurement process for the sale of services or products to OCPS during the term of their service on the AAC and for two years from the date that their service has concluded. It is each AAC member's responsibility to disclose any conflict of interest

functions including conformance with the IIA's *International Standards for the Professional Practice of Internal Auditing*.

(7) Appointing two of its members to serve, along with a member of the School Board selected by that body, as the auditor selection committee in accordance with Section 218.391, Florida Statutes.

(8) Serving as the selection committee for any other audits that are outsourced by the School Board.

(9) Reporting, at least annually, to the Orange County School Board on the AAC's activities and any issues that arise with the performance of the district's internal audit function.

(10) Reviewing and assessing the district's major policies with respect to risk assessment and risk management and making recommendations to the Senior Director, Internal Audit and the School Board consistent with that review.

(11) Evaluating the performance of the AAC and its individual members at least annually.

(12) Reviewing and assessing the adequacy of the AAC charter annually, recommending school board approval for proposed changes.

(13) Confirming annually that all responsibilities outlined in this charter and F.S. 1001.42(12)(l) have been carried out.

(14) Performing other activities related to this charter or as requested by the School Board.

Original approval: July 29, 2003

Revised: December 11, 2007, October 12, 2010, June 23, 2015, December 13, 2016, December 11, 2018, June 25, 2019

Audit Advisory Committee

The School Board of Orange County, Florida established the Audit Advisory Committee (AAC) by resolution in 2003. The Committee operates pursuant to a [School Board-approved charter](#).

The purpose of the AAC is to assist the School Board through its Internal Audit Department in assuring the department supports the Board in fulfilling its oversight responsibilities for the integrity of the district's financial statements, the independent auditor's qualifications and independence, the performance of the district's internal audit function and independent auditors and the effectiveness of the district's internal control system and annual risk assessment.

The committee has five members appointed by the School Board. All are recognized experts in auditing or finance from the Central Florida community. Members serve staggered three-year terms. The School Board Chairman and General Counsel are ex-officio members of the committee.

A copy of the most recent [audit activity status report](#) can be accessed here. The most recent [follow-up status charts](#) can be accessed here.

Committee Members



Debi Roth
Chairman

Managing Director - Curriculum Strategy, IIA



Scott Funston
Member

VP, Finance, Shanghai Disneyland Resort



Dan Williams
Member

Senior VP, Internal Audit, Darden Restaurants, Inc. (Retired)



Kay Redlich
Member

Senior VP, Technology and Operations, CNL Group



Tamara Campbell
Member

Partner, McDirmit, Davis and Co., CPA's

AAC Minutes

- [AAC Minutes 2019-08-27](#)
- [AAC Minutes 2019-06-11](#)
- [AAC Minutes 2019-03-26](#)
- [AAC Minutes 2019-01-29](#)
- [AAC Minutes 2018-11-13](#)
- [AAC Minutes 2018-08-28](#)
- [AAC Minutes 2018-06-12](#)
- [AAC Minutes 2018-03-27](#)
- [AAC Minutes 2018-01-23](#)
- [AAC Minutes 2017-11-02](#)
- [AAC Minutes 2017-08-29](#)
- [AAC Minutes 2017-06-20](#)
- [AAC Minutes 2017-03-27](#)
- [AAC Minutes 2017-01-17](#)
- [AAC Minutes 2016-11-15](#)
- [AAC Minutes 2016-08-30](#)
- [AAC Minutes 2016-06-21](#)
- [AAC Minutes 2016-04-14](#)
- [AAC Minutes 2016-01-19](#)
- [AAC Minutes 2015-11-17](#)
- [AAC Minutes 2015-08-25](#)
- [AAC Minutes 2015-06-04](#)
- [AAC Minutes 2015-03-31](#)
- [AAC Minutes 2015-01-20](#)
- [AAC Minutes 2014-11-18](#)
- [AAC Minutes 2014-08-26](#)
- [AAC Minutes 2014-06-05](#)
- [AAC Minutes 2014-04-08](#)
- [AAC Minutes 2014-01-28](#)
- [AAC Minutes 2013-11-19](#)
- [AAC Minutes 2013-08-27](#)
- [AAC Minutes 2013-06-04](#)
- [AAC Minutes 2013-04-09](#)
- [AAC Minutes 2013-03-21](#)
- [AAC Minutes 2013-01-29](#)

Proposed 2020 Audit Advisory Committee Meeting Dates

- January 28
- March 24
- June 9
- August 25
- November 17



The Audit Advisory Committee Chairman updates the School Board on Internal Audit Activities annually. The most recent update was presented December 11, 2018. Click here to [view the presentation](#).

The Internal Audit department's [organization chart](#) can be accessed here. The Internal Audit [department charter](#) was originally adopted by the OCPS School Board on July 29, 2003 and most recently revised on June 25, 2019.

Audit Team

 <p>Linda J. Lindsey, CPA, CGAP School Board Internal Auditor Linda.Lindsey@ocps.net (407) 317-3200 Ext. 2002897 RBELC Ms. Lindsey is a CPA and a Certified Government Auditing Professional. She has a bachelor's degree in accounting from Florida Southern College and 40 years of auditing experience. She previously worked in public accounting with Ernst & Young LLP and then served as Chief Financial Officer for the Greater Orlando Aviation Authority for five years. She is a member of the AICPA, FICPA, IIA, and ALGA, and is a member of ALGA's Program Awards Committee.</p>	 <p>Luis E. Aponte Santiago, CISA Luis.AponteSantiago@ocps.net (407) 317-3200 Ext. 2002420 RBELC Mr. Aponte Santiago is a Certified Information Systems Auditor. He has a Bachelor's degree in Accounting from the Inter-American University of Puerto Rico. Prior to working for Orange County Public Schools as an Information Technology Auditor, Mr. Aponte Santiago worked for 8 years with the Office of the Comptroller of Puerto Rico in the same role. He is a member of the IIA, ALGA and InfraGard.</p>
 <p>Alva C. Johnson alva.johnson@ocps.net (407) 317-3700 Ext. 2005063 Magic Way Ms. Johnson has a bachelor's degree in accounting from Florida A & M University and more than 40 years of auditing and accounting experience. She is a member of the IIA, FASBO and ALGA.</p>	 <p>Sheila N. Jones Sheila.Jones2@ocps.net (407) 317-3200 Ext. 2004961 RBELC Ms. Jones has a Masters of Accounting and Financial Management from Keller Graduate School of Management in Maitland, Florida. Prior to working for Orange County Public Schools, she worked as a Senior Auditor for the City of Orlando, Senior Manager of Accounts Payable for Orange County Public Schools and owned a small accounting practice in Ocoee, Florida. She is a member of the IIA and ALGA.</p>
 <p>Vincent Roberts, CIA vincent.roberts@ocps.net (407) 317-3200 Ext. 2002424 RBELC Mr. Roberts is a Certified Internal Auditor. He has a bachelor's degree in Business Administration from the University of Central Florida and more than 25 years of auditing experience. He is a member of the IIA and ALGA.</p>	 <p>Jan Skjersaa, CPA jan.skjersaa@ocps.net (407) 317-3200 Ext. 2002938 RBELC Mr. Skjersaa is a CPA. He has a bachelor's degree in Business Administration from the University of Central Florida and more than 30 years of accounting and auditing experience. He is a member of the IIA and ALGA.</p>
 <p>Alpa Vyas, CIA, CRMA Alpa.Vyas@ocps.net (407) 317-3200 Ext. 2002425 RBELC Ms. Vyas is a Certified Internal Auditor and is Certified In Risk Management Assurance. She has an MBA from Sullivan University and a bachelor's degree in financial accounting and auditing from the University of Bombay, India. She has more than 10 years of internal audit experience and is a member of the IIA and ALGA.</p>	

AUDITS/FINANCIAL MONITORING

FILE: DIE

TITLE: Response to Audit Findings

POLICY:

The superintendent shall ensure the district responds to and/or corrects internal and external audit findings within a reasonable period of time. The nature of response and corrections will consider the significance of the finding, the cost of correction, and whether it involves compliance with laws, rules or regulations.

LAWS IMPLEMENTED:

Sections , Florida Statutes

ADOPTED: 11/17/08

Fairfax County
Public Schools (VA)

SCHOOL DIVISION ORGANIZATION, PHILOSOPHY, AND GOALS

Philosophy and Goals

Auditor General Authority

I. PURPOSE

To establish the purpose, authority, and responsibility for auditing in Fairfax County Public Schools (FCPS).

II. SUMMARY OF CHANGES SINCE LAST PUBLICATION

This policy has been rewritten in its entirety.

III. MISSION

The mission of the Office of Auditor General is to independently determine whether the ongoing processes for controlling fiscal and administrative operations and performance throughout FCPS are adequately designed, functioning in an efficient, effective manner, and fully accountable to the citizens of Fairfax County. The office provides audit services to the School Board for the Division.

The Office of Auditor General shall be considered an essential element in achieving the mission, goals, and objectives of the school division.

IV. APPLICABILITY

All FCPS schools, programs, departments, and functions are subject to audit or review by the Office of Auditor General.

V. AUDIT CHARTER

A. Introduction

The Superintendent and the Leadership Team are responsible for the effective and efficient administration of FCPS. This responsibility includes sound financial management, adequate reporting, maintaining an effective system of internal controls, complying with applicable policies, rules and regulations, and maintaining the highest standards of ethical conduct. The School Board is responsible for ensuring compliance with laws and regulations, by visitation or other means, and for ensuring efficient operations (Code of Virginia 22.1-79). The School Board directs the Superintendent in these matters by adopting the budget and establishing School Board policy. Together the Superintendent and the School Board are responsible for achieving the school division's mission. To aid them in fulfilling their responsibilities, the School Board has formed an audit committee and has established the Office of

Auditor General, whose reporting responsibility is to the School Board through the Audit Committee.

This policy serves as a guide to the Office of Auditor General in the performance of its duties and does not include, nor is it intended to include, all of the office's duties or responsibilities, as they may exist from time to time.

B. Authorization and Responsibilities

The Office of Auditor General shall have unrestricted access to all school division activities, properties, personnel, information, and records which are relevant to the area under review.

It is understood that certain items are confidential in nature and special arrangements will be made by the Office of Auditor General when examining such items.

The Office of Auditor General shall be entitled to consult with Division Counsel as needed. The Office of the Auditor General shall report to the full Board as needed.

C. Independence

The Office of Auditor General will maintain a professional and cooperative relationship with the administration of FCPS. However, the office shall be independent of the administration in the performance of its functions.

Independence, in fact and in appearance, permits an internal auditor to render the impartial and unbiased judgments essential to the proper conduct of any internal audit. To assure independence, the office reports to the School Board through its Audit Committee.

Personnel in the Office of Auditor General may have neither direct responsibility for, nor authority over, any of the activities under review. Nothing herein, however, shall prohibit the office from working in an advisory capacity with the Superintendent and staff members in evaluating internal controls in new or existing systems, training staff members in financial controls and audit principles, or directing staff members to other resources within and outside FCPS who can help improve program controls and operations.

D. Organizational Reporting

The Audit Committee serves to promote, maintain, and enhance the independence and objectivity of the internal audit function of the school division by ensuring broad audit coverage, adequate consideration of audit or review reports, and appropriate action on recommendations. The Audit Committee shall approve changes to the approved annual plan. Requests for additional audits from School Board members, the Superintendent, other members of the Leadership Team, and program staff members shall be directed to the Auditor General for referral to the Audit Committee. Requests will be evaluated based on the risks associated with the area and the impact on the current year audit plan. The Auditor General may conduct minor audit assignments as deemed necessary upon notification to the Audit Committee. If,

however, the initial assignment would affect the audit work plan, Audit Committee approval would be obtained. Additionally, if the Office of Auditor General is unable to accept the request, efforts will be made to identify an alternative source, schedule the project at a later time, or include the request as an objective in a routine audit.

The authority to employ or dismiss the Auditor General will rest with the School Board, at the recommendation of the Audit Committee, with support and guidance provided by the Department of Human Resources. The authority to employ or dismiss professional staff within the Office of Auditor General rests with the Auditor General in compliance with then applicable FCPS policies and regulations and with the support and guidance provided by the Department of Human Resources.

E. Audit Standards and Ethics

The Office of Auditor General will carry out its responsibilities in accordance with generally accepted auditing standards.

All work completed by the Office of Auditor General will be conducted in accordance with FCPS policies and regulations.

F. Audit Work Plan.

The Auditor General shall submit annually to the Audit Committee a work plan for the coming fiscal year which is to be presented for approval by the School Board. The plan serves as a guide and proposed changes to the plan shall be approved by the Audit Committee.

G. Audit Reports

At the conclusion of each audit, the Auditor General will request the auditee to prepare a written response to the findings and recommendations within 21 business days. The auditee's written response will become part of the final report and if the response is not received within the required time frame, the Auditor General will note that in the report. The final report will be issued to the Audit Committee and made available on the FCPS website.

Legal Reference: Code of Virginia, Section 22.1-79

See also the current version of: Regulation 1410, Procedures for Reporting and Investigating Embezzlement, Fraud, Waste or Abuse and other Financial Wrongdoing

Policy
adopted: May 26, 2016
Revised: March 9, 2017

FINANCE

Auditing

Periodic Audits

This policy supersedes Policy 5410.4.

I. PURPOSE

To establish School Board policy for audits by external and internal auditors.

II. SUMMARY OF CHANGES SINCE LAST PUBLICATION

- A. This policy has been changed to reflect the Board's decision in July 2011 to move the Office of Internal Audit to the School Board Office and to change the name of the director of the office to that of School Board auditor.
- B. The title audit director was changed to School Board auditor throughout the document.
- C. Section III.C. was revised to conform with the state code requirement that activity fund audits be conducted by a qualified accountant or firm approved by the School Board.

III. EXTERNAL AUDITS

A. State and Local Government Funds

All public funds of the School Board shall be audited annually by the state auditor of public accounts or by other qualified independent auditors as a part of the audit of all Fairfax County funds.

B. Federal Funds

Projects or programs involving federal funds are subject to audit by external auditors. Such audits may be accomplished by the independent auditors noted in section II.A. or by auditors designated by the federal government.

C. Local School Activity Funds

All local school activity funds shall be audited annually no later than the end of the following fiscal year by personnel approved by the School Board.

IV. INTERNAL AUDITS

All schools, departments, and functions shall be subject to financial and nonfinancial audits by internal or external auditors.

V. MANAGEMENT OF INTERNAL AUDIT FUNCTION

A. Office of Internal Audit

- 1. The Office of Internal Audit shall be responsible for improving the fiscal accountability and operations of the school division. The office shall conduct

financial, performance, compliance, and other audits of all departments, offices, schools, and activities as necessary to carry out its responsibilities.

2. The Office of Internal Audit shall be independent in appearance and operation. It shall report to the School Board Audit Committee in regard to operational matters and to the Superintendent for matters relating to routine office procedures for the Office of Internal Audit, such as approval of the School Board auditor's leave and travel. The Office of Internal Audit shall be headed by an audit director and shall have the duties prescribed by regulation.
3. The Office of Internal Audit shall conduct audits in accordance with the audit plan but shall have authority to initiate and conduct any other review as necessary to determine whether illegal acts, fraud, abuse, or misuse of funds have occurred. The School Board auditor shall notify the Audit Committee of any such other reviews and, if the review shall result in any additions, deletions, or deferrals to the approved audit plan, they shall be approved by the Audit Committee.

B. School Board Oversight

1. The School Board Audit Committee shall be composed of the Superintendent, the deputy superintendent, and two School Board members, with a School Board member serving as chair. The chief financial officer shall be a nonvoting participant.
2. The School Board Audit Committee shall oversee the Office of Internal Audit and provide annual feedback to the School Board auditor. The committee shall review the annual audit plan and audit budget prepared by the office and submit its recommendations to the School Board. It shall review audit reports and proposals and take action to implement recommendations or forward them to the School Board, as appropriate. The School Board shall have final approval authority in regard to the audit plan, the audit budget, and the implementation of any significant recommendations.

Legal reference: Code of Virginia, Sections 15.2-2511, 20.240-40, and 22.1-122.1
United States Code, Title 31, Subtitle V, Chapter 75
School Activity Funds, Guidelines Issued by the State Department
of Education, March 1989

Policy adopted: July 1, 1986
Revised: April 11, 1991
Reviewed and corrected: April 16, 1996
Revised: April 27, 2000
Reviewed and corrected: December 22, 2004
Revised: July 28, 2006
Revised: July 28, 2006
Revised: April 12, 2012

Audit Committee

Board Standing Committee

Contact Us

Submit a Question <https://fcpsinfo.fcps.edu/fcps-portal/sbportal_login.jsp>

Chairman

Karen Keys-Gamarra

Staff Liaison

Esther Ko, *Auditor General*

Marty Smith, *Chief Operating Officer*

Members

Abrar Omeish

Stella Pekarsky

Elaine Tholen

Citizen Committee Member

Clay Hale

Daniel Warco

Committee Charge

The Audit Committee serves as the Board's liaison with the Office of Auditor General by: 1) reviewing the annual audit plan prepared by the Office of Auditor General and submitting its recommendation to the School Board for approval; 2) mediating the auditors' relationship with management; 3) reviewing audit reports and management responses, and reporting to the Board monthly; 4) following up on the implementation of internal audit recommendations; 5) monitoring progress against the approved annual audit plan; 6) acting as a representative for School Board member requests for ad hoc reviews; 7) periodically reviewing audit-related policies for approval by the Board; and 8) assisting the Board with the evaluation of the auditor general in accordance with Human Resources guidelines, policies, and regulations.

The School Board is the final approval authority on the audit plan, the audit budget, and the implementation of any significant recommendations.

View committee meeting agenda in BoardDocs

<<http://www.boarddocs.com/vsba/fairfax/board.nsf/public>>, under the meetings tab. Search for committee minutes using the Minutes Index

<<https://insys.fcps.edu/schoolboardapps/searchmenu.cfm>>.