

BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

RECOMMENDATION ON

**OFFICE OF INTERNAL AUDIT
POLICY NO. 22-0021-000**

FEBRUARY 22, 2021

Background Information:

The Board maintains a manual which sets forth the various policies of the Harford County Public Schools. The manual contains policies which are either required by federal and state law and regulation or which are, in the Board's judgment, necessary and appropriate in order for the school system to operate in a lawful, appropriate and effective manner. Included among such policies are those entitled:

22-0021-000 Office of Internal Audit

Discussion:

The policy entitled 22-0021-000 Office of Internal Audit, was adopted by the Board at its September 12, 2016, Board Business Meeting. This policy sets forth the purpose of the Office of Internal Audit, as well as the function of the office and an overview of the duties and authority of the Internal Auditor. This policy also establishes the authority of the Board, or its designee's, regarding appointment, replacement or dismissal and evaluation of performance of the Internal Auditor.

Proposed revisions to this policy have been made in order to address the addition of a second auditor to the Office of Internal Auditor. The proposed revisions to this policy include the definition of the position of Chief Internal Auditor as well as the responsibilities of the Chief Internal Auditor as they relate to oversight of staff within the Office of Internal Audit.

Attachments:

1. Current Board Policy 22-0021-000 Office of Internal Audit.
2. Proposed, revised policy entitled 22-0021-000 Office of Internal Audit.

Superintendent's Recommendation:

The Superintendent recommends that the Board adopt the proposed, revised policy entitled 22-0021-000 Office of Internal Audit.

POLICY TITLE: OFFICE OF INTERNAL AUDIT		
ADOPTION/EFFECTIVE DATE: 09/12/2016	MOST RECENTLY AMENDED:	MOST RECENTLY REAFFIRMED:
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: SCHOOL SYSTEM GOVERNANCE		

I. Purpose

The purpose of this policy is to establish the Office of Internal Audit and criteria related to this office.

II. Definitions

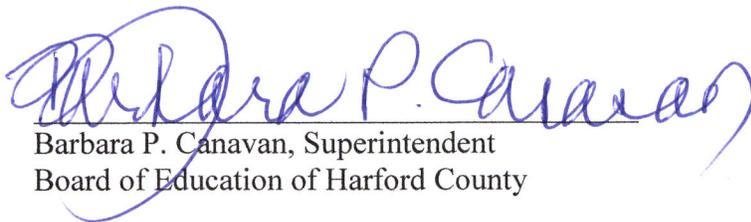
- A. **Internal Auditor** means the person appointed by the Board to operate and administer the Office of Internal Audit.
- B. **Board** means Board of Education of Harford County.

III. Statement of Policy

- A. The Office of Internal Audit is established by this policy.
- B. The Office of Internal Audit shall function as an independent office, a position which reports directly to the Board. The Office of Internal Audit shall be independent of the school system administration and is functionally subject to the authority of the Board of Education.
- C. The Office of Internal Audit shall:
 - 1. Develop, with input from the Board of Education's Audit Committee, an annual audit plan, to include goals, objectives, and an outline of activities for the year, subject to the approval of the Board of Education.
 - 2. Complete audits of the school system as defined by the annual audit plan.
 - 3. Furnish the Board, the school system and administrators with all audits performed with analysis, recommendations and information related thereto.

- D. The Office of Internal Audit shall have the authority to access all school system personnel, records, and property except when prohibited by law.
- E. All Office of Internal Audit functions shall be conducted in accordance with applicable audit standards and professional rules.
- F. The Board, or its designee, shall have the authority to appoint, replace or dismiss the Internal Auditor.
- G. The Board, or its designee, shall evaluate the performance of the Internal Auditor.
- H. For purposes of leave and other operational matters, the Internal Auditor shall report to the Assistant Superintendent of Business Services.

Board Approval Acknowledged By:



Barbara P. Canavan, Superintendent
Board of Education of Harford County

Policy Action Dates		
ACTION DATE	ACTION DATE	ACTION DATE
Adopted 09/12/2016		

Responsibility for Policy Maintenance & References	
LAST EDITOR/DRAFTER NAME: Patrick P. Spicer, Esquire	JOB POSITION OF LAST EDITOR/DRAFTER: General Counsel
PERSON RESPONSIBLE:	JOB POSITION OF PERSON RESPONSIBLE:
DESIGNEE NAME:	JOB POSITION OF DESIGNEE:
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005:	

LEGAL REFERENCES¹

All references are set forth in the Policy.

¹ All references are to specific federal or Maryland statutes or regulations. References are provided for convenience and informational purposes only and are not to be considered as exhaustive or as precluding Harford County Public Schools from relying upon any other statutes or regulations in support of a policy.

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ADOPTION/EFFECTIVE DATE: 09/12/2016	MOST RECENTLY AMENDED:	MOST RECENTLY REAFFIRMED:
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: SCHOOL SYSTEM GOVERNANCE		

I. Purpose

The purpose of this policy is to establish the Office of Internal Audit and criteria related to this office.

II. Definitions

A. ~~Internal Chief Auditor~~ means the person appointed by the Board to operate and administer the Office of Internal Audit.

B. **Board** means Board of Education of Harford County.

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B. The Office of Internal Audit shall function as an independent office, a position which reports directly to the Board. The Office of Internal Audit shall be independent of the school system administration and is functionally subject to the authority of the Board of Education.

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3. Furnish the Board, the school system and administrators with all audits performed with analysis, recommendations and information related thereto.

- D. The Office of Internal Audit shall have the authority to access all school system personnel, records, and property except when prohibited by law.
- E. All Office of Internal Audit functions shall be conducted in accordance with applicable audit standards and professional rules.
- F. The Board, or its designee, shall have the authority to appoint, replace or dismiss the ~~Internal-Chief~~ Auditor.
- G. The Board, or its designee, shall evaluate the performance of the ~~Internal-Chief~~ Auditor.
- H. For purposes of leave and other operational matters, the ~~Internal-Chief~~ Auditor shall report to the Assistant Superintendent of Business Services.
- I. For purposes of leave, evaluations, and other operational matters, the Office of Internal Audit staff shall report to the Chief Auditor.

Board Approval Acknowledged By:

~~Barbara P. Canavan~~ Sean W. Bulson, Superintendent
Board of Education of Harford County

Policy Action Dates		
ACTION	DATE	ACTION DATE
Adopted	09/12/2016	

Responsibility for Policy Maintenance & References	
LAST EDITOR/DRAFTER NAME: Patrick P. Spicer, Esquire	JOB POSITION OF LAST EDITOR/DRAFTER: General Counsel
PERSON RESPONSIBLE: Laura Tucholski	JOB POSITION OF PERSON RESPONSIBLE: Chief Auditor
DESIGNEE NAME:	JOB POSITION OF DESIGNEE:
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005:	