

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-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.

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-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	
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: <u>Laura Tucholski</u>	JOB POSITION OF PERSON RESPONSIBLE: <u>Chief Auditor</u>
DESIGNEE NAME:	JOB POSITION OF DESIGNEE:
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005:	