

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Department Office of Internal Audit and the Audit Committee

The School Board has established the ~~Department Office~~ of Internal Audit in accordance with the Internal Audit Charter and authorizes the School Board Audit Committee to oversee the work of the ~~Department Office~~ of Internal Audit and assist the full School Board in considering internal and external audit matters.

A. Department Office of Internal Audit

The ~~Department Office~~ of Internal Audit shall report directly to the Audit Committee and through the Audit Committee to the full School Board as set forth in this Policy and the Internal Audit Charter. The School Board shall appoint the ~~School Board Internal Auditor-Director of to lead~~ the ~~Department Office~~ of Internal Audit. The ~~Internal Director shall~~ Auditor shall oversee all work of the ~~Office Department~~ and report to the Chair of the Audit Committee. The ~~Internal Auditor Director~~ is authorized to hire staff members and interns with the approval of Audit Committee. The ~~Department Office~~ of Internal Audit responsibilities include audits of all School Board programs, school activity accounting and fiscal matters as directed by the Audit Committee.

B. Audit Committee/Internal Audit Charter

The School Board Audit Committee will be appointed and perform the duties as set forth in the Bylaws and the Internal Audit Charter. The Audit Committee shall timely report to the full School Board material actions or inactions of school employees that become known to the Audit Committee and that could lead to charges of malfeasance in office by School Board Members including, but not limited to: failure to care for; manage and control school property; failure to keep school expenditures within appropriated amounts; and failure to comply with state or federal statutes, Virginia Board of Education regulations, School Board policy or regulation. The Internal Audit Charter as adopted, and ~~amended as revised from time to time~~ by the School Board, is incorporated by reference into this Policy.

Editor's Note

See the Internal Audit Charter

See School Board Bylaw 1-28 Committees, Organizations and Boards—School Board Member assignments

Related Links

School Board Internal Audit Charter
School Board Bylaw 1-28

Adopted by School Board: December 4, 2017
Amended by School Board:

APPROVED AS TO
LEGAL SUFFICIENCY

Kamala H. Lencioni