

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Internal Audit P 4-42.1

The school board may establish an Internal Audit Committee which may utilize the services of the city's office of internal audit to ensure compliance with applicable laws, contractual obligations, and accepted accounting practices to safeguard against loss or inefficiency. Internal auditors shall have unrestricted access to school board records and documents, including all records and documents of all schools, departments, and programs subject to applicable statutes. The internal auditors shall not have access to that information considered confidential in nature by any local, state, or federal law or regulation. When auditing for the school division, the internal audit staff shall report to the superintendent and to the Internal Audit Committee of the school board.

Adopted by School Board: September 16, 2003

