

Related Entries: (Not identified at this time)

### School Board Internal Audit Function

It is the expressed interest of the District School Board of Lee County to promote fiscal responsibility and accountability for the operations of the District. The School Board's internal audit function shall be considered an essential element in achieving these goals with a view to assisting the School Board and District management in carrying out the responsibilities related to fiscal policies, internal controls and management reporting practices. The School Board's internal audit function will serve an independent appraisal function within the District to examine and evaluate its activities, including the adequacy and effectiveness of the District's system of internal controls and the quality of performance. The School Board's internal audit function will provide analyses, appraisals, recommendations, counsel and information concerning the activities reviewed. The School Board's Internal Auditor will attend meetings of each of the School Board's Advisory Committees at least once per year to receive input for the design of the Audit Plan referenced in paragraph (3)(a).

#### (1) Organization of the School Board Internal Audit Function

(a) To promote the independence and objectivity of the audit function, the School Board's Internal Auditor shall report to, and be evaluated by, the School Board pursuant to Section 1001.42(10)(l), Florida Statutes, with input from the Superintendent. The School Board's Internal Auditor will receive daily work direction from the Superintendent and School Board. The School Board Internal Auditor's office shall be free of organizational and political pressures that limit its objectivity in selecting areas to be examined and the performance of thorough examinations in implementing the Audit Plan.

(b) The School Board's Internal Auditor is given authority to contract with auditing and other professional firms, with approval from the School Board to the extent required by School Board policies concerning purchase of services, to obtain services to accomplish the execution of audits contained in the Audit Plan approved by the School Board.

#### (2) Authority

(a) To properly carry out his/her responsibilities, the School Board's Internal Auditor shall reasonably be granted:

1. The authority to conduct performance and financial audits of all departments, offices, activities and programs under the control of the School Board and expenditures incurred by the School District.

- 46 2. Complete and unrestricted access to all District records, documents,  
47 and facilities or other assets owned, borrowed or used by the District,  
48 which includes information regarding District vendors as reasonably  
49 necessary in performing audit activities.  
50  
51 3. The authority to request reasonable assistance from appropriate  
52 personnel in locating assets and obtaining records, information and  
53 documents.  
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55 4. Unrestricted interview privileges, both written and oral, with all District  
56 management and employees.  
57  
58 5. Sufficient clerical staff to perform the duties required by the School  
59 Board and Superintendent.  
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- 61 (b) The School Board's Internal Auditor and his or her agents are to have no  
62 authority over, or the responsibility for, the activities they audit. The School  
63 Board's Internal Auditor and his/her agents shall not conduct or supervise an  
64 audit of any activity for which he/she was responsible or within which he/she  
65 was employed during the preceding two years.  
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67 (3) Responsibility and Scope of Activities  
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- 69 (a) No later than the end of the first quarter of each fiscal year, the School  
70 Board's Internal Auditor shall develop a proposed Audit Plan for approval by  
71 the Board after consultation with the Board and input from each of the School  
72 Board's advisory committees constituted under School Board Policy 1.18.  
73 The Superintendent may provide input to the School Board concerning the  
74 proposed Audit Plan. The School Board's Internal Auditor may amend the  
75 approved plan during the fiscal year only by approval by the School Board.  
76 The Audit Plan shall include a description of each audit to be performed, an  
77 estimated cost, and a timeline for completion of each audit.  
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- 79 (b) An extraordinary vote (one more than a majority) of the School Board shall  
80 be required to make changes in the approved Audit Plan during the year. The  
81 Superintendent may make requests to the School Board for amendments to  
82 the Audit Plan. The School Board's Internal Auditor shall be provided the  
83 opportunity to present reports and comments to the School Board at each  
84 Board briefing meeting. The School Board's Internal Auditor shall perform all  
85 duties as provided in the job description for the School Board's Internal  
86 Auditor.  
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88 (4) Auditing and Reporting Procedures  
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- 90 (a) Except for audits intended to be unannounced, reasonable notice shall be  
91 given to appropriate personnel of intent to audit in their area.

- 92 (b) Each internal audit shall result in a written report. Audit reports shall be  
93 objective, clear, concise, constructive and timely, and may contain the  
94 professional conclusions of the auditor regarding the activities audited.  
95
- 96 (c) To enhance the independence, objectivity and effectiveness of the auditing  
97 process, the final report shall be submitted at the same time to the School  
98 Board, the Superintendent, and affected department heads. Prior to  
99 presentation of the final report, the Internal Auditor shall present findings to  
100 the supervisor of the function being audited. The supervisor may submit a  
101 response to the findings in writing within ten (10) business days. The  
102 responses shall become part of the final report presented to the School  
103 Board. After submission of the final report to the School Board, audit reports  
104 will be available to members of the press and the general public upon  
105 request. The School Board's Internal Auditor will share information  
106 concerning the findings of audits with no one other than the Superintendent  
107 and the relevant supervisor before the final report is presented to the School  
108 Board.  
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- 110 (d) Pursuant to Section 119.0713(3), Florida Statutes, all papers, notes, and  
111 preliminary or draft audit reports shall be held confidential and exempt from  
112 public records disclosure until the audit is completed by submission of the  
113 final report to the School Board.  
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- 115 (e) The School Board's Internal Auditor may request periodic status reports from  
116 audited departments, offices, or divisions regarding corrective actions taken  
117 to address reported deficiencies and audit recommendations.  
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120 **STATUTORY AUTHORITY:** 1001.41, 1001.42, 1001.42(10)(l), 1001.43, F.S.

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122 Adopted: 2/27/07 (Formerly: Policy 1.51)

123 Revised: 9/11/07