

POLICY

BOARD OF EDUCATION OF ANNE ARUNDEL COUNTY

Related Entries: BAB

Responsible Office: BOARD OF EDUCATION OF ANNE ARUNDEL COUNTY

BOARD INTERNAL AUDIT OFFICE

A. PURPOSE

To establish an independent Internal Audit Office to assist the Board of Education of Anne Arundel County (Board) and Anne Arundel County Public Schools (AACPS) management in the effective discharge of their responsibilities, which include sound fiscal management, maintaining a system of internal controls, and ensuring the highest standards of ethical conduct.

B. ISSUE

The Board recognizes the necessity of an independent internal auditor to periodically examine school system operations, communicate the results of those examinations, and make recommendations for improvements as directed by the Board.

C. POSITION

1. The Internal Audit Office shall be headed by the Board's Director of Internal Audit (Director).
2. The Director shall be hired by the Board, report directly to the Board, and serve at the pleasure of the Board. Administratively, the Director will report to the President of the Board.
3. The Director shall furnish the Board with analyses, appraisals, recommendations, counsel, and pertinent comments concerning the operations of the school system examined. Specific assignments will be made by the Board and communicated through the President or the Internal Audit Committee.
4. The Director shall maintain a professional audit staff with requisite knowledge, skills experience, and professional certifications to satisfy the duties and responsibilities of the office. Those staff members shall report to and be supervised by the Director.
5. Internal auditors shall have no direct responsibility for or authority over any of the school system operations examined by the Internal Audit Office.

6. While carrying out their duties and responsibilities, the Director and professional audit staff acting, at the Director's behest, shall have unrestricted access to Board and AACPS records, property, and personnel under the jurisdiction of the Board; except for records or documents for which access is denied by Board Policy, federal or State laws, federal or State regulations, or judicial authority.
7. The Board shall evaluate the Director's performance on an annual basis, with the evaluation being completed no later than December 1 each year. The Board President shall conduct and document the evaluation, in consultation with the Internal Audit Committee Chair and with input from the Board members.

D. Implementation

Implementation of this policy shall be addressed in the Internal Audit Charter that has been reviewed by the Superintendent of Schools and approved by the Board President and Director and incorporated herein by reference.

Policy History: Adopted on 12/10/10; Revised 02/01/23

Note Previous Policy History: None

Legal Reference: Section 4-108 of the Education Article