

DIEA

EVALUATION OF INTERNAL AUDITOR

The Internal Auditor is expected to provide financial leadership for the District and live up to the expectations of the Board. In order to accomplish this goal, the Internal Auditor must be apprised of the Board's expectations and must receive formal and evaluative feedback from the Board as to how well expectations are being met. Therefore, the performance of the Internal Auditor shall be evaluated in accordance with this policy.

The Governing Board shall evaluate the Internal Auditor annually no later April 1 of the current fiscal year.

The purpose of the evaluation shall be:

- To promote professional excellence and improve the skills of the Internal Auditor;
- To provide a basis for review of the job performance of the Internal Auditor; and
- To foster open communications between the Governing Board and Internal Auditor.

The Governing Board may, but is not required to, use results of the evaluation to determine whether to offer the Internal Auditor a new contract and the level of compensation and benefits to offer the Internal Auditor in any new contract.

Unless otherwise modified by the Governing Board, the form of evaluation instrument shall be as provided in DIEA-E.

Evaluation Process

By September 30 of each year, the Internal Auditor shall, with the assistance of the Superintendent or the Superintendent's designee, identify goals, objectives, and priorities for the upcoming year. An action plan shall be developed for each objective. Each action plan shall describe:

- The major activities involved in achieving the objective; and
- A proposed timeline for achieving all objectives.

By October 31 of each year, the Governing Board shall review the proposed goals and objectives, which may be approved, modified or dropped by the Governing Board. Upon approval, the Internal Auditor is responsible for implementation and the identified goals and objectives shall be incorporated in the Internal Auditor's evaluation instrument for the upcoming year.

By December 31 of each year, the Internal Auditor and the Superintendent or the Superintendent's designee shall review and make recommendations to the Board regarding revisions to the evaluation categories and criteria, if necessary.

By January 31 of each year, the Internal Auditor shall complete a self-evaluation which shall be based on the approved evaluation instrument and include a narrative of achievements and progress made in the preceding year.

By February 15 of each year, the evaluation instrument and supporting documentation shall be distributed to the Superintendent or the Superintendent's designee and the Governing Board.

Participants other than Governing Board members shall be given a minimum of seven (7) days to complete and return the evaluation instrument to the Board's administrative assistant.

Each Governing Board member and the Superintendent or the Superintendent's designee shall complete an individual copy of the approved evaluation instrument. If a rating of "1 = Performance fails to meet standards and expectations" is indicated, a written comment is required. Other comments are optional.

Unless the Internal Auditor requests an open meeting, the Board shall meet in executive session with the Internal Auditor no later April 1 to review and discuss each member's completed evaluation instrument.

Following the executive session, the Governing Board president shall develop a composite evaluation instrument based on input received during the executive session. Upon approval by the Governing Board, the composite evaluation instrument shall be placed in the Internal Auditor's employment file and become the public record of the Internal Auditor's evaluation.

Adopted: March 7, 2006

LEGAL REF.:

A.R.S.

[15-343](#)

CROSS REF.:

[DIE-R](#) - Audits/Financial Monitoring