

DIE-R

REGULATION

AUDITS / FINANCIAL MONITORING

Internal Audit is an independent appraisal activity established to examine and evaluate District activities and the adequacy and effectiveness of internal controls. Internal Audit is dedicated to assisting District administration in the effective discharge of its responsibilities. To this end, it furnishes them with analyses, appraisals, counsel, recommendations and information concerning the activities reviewed. The audit objective includes promoting effective control at a reasonable cost.

Internal Audit functions under policies and regulations adopted and approved by the Governing Board. Internal Audit reports on a routine basis to the Superintendent or Superintendent's designee. Internal Audit coordinates activities with state, federal and outside auditors. To provide for the independence of the internal audit department, the internal auditor will report administratively to the Superintendent and functionally to the Governing Board. The Governing Board shall have sole responsibility for hiring and evaluating the internal auditor. To conduct audits, Internal Auditing is authorized free access to District records, personnel, and physical properties relevant to the subject being reviewed, without relieving other administrators of their management control responsibilities.