INTERNAL BOARD OPERATIONS: Office of Internal Audit

Office of Internal Audit

I. Policy Statement

The Board of Education of Baltimore County (Board) has established the Office of Internal Audit to assist the Board in the discharge of its responsibility, which includes, but is not limited to, promoting sound fiscal management, maintaining a system of internal controls and ensuring the highest standards of ethical conduct. This policy establishes the purpose, authority and responsibility of the Office of Internal Audit (“Internal Audit”).

II. Purpose

Internal Audit provides internal audit services to the Board to strengthen the integrity, propriety and effectiveness of the school system.

III. Organization

A. Internal Audit reports directly to the Board and is independent of the school system. Administratively, Internal Audit is subject to the Board Chair and/or the Chair of the Board’s Audit Committee.

B. The chief auditor and assistant chief auditor shall be hired by, and serve at, the pleasure of the Board.

C. The Board chair, or at the direction of the Board Chair the Board’s Audit Committee Chair, shall be responsible for an annual evaluation of the chief auditor’s performance.

D. Internal Audit standards and responsibilities shall be included in the office’s charter and annual work plan.

E. Internal Audit shall submit its annual work plan to the Board’s Audit Committee for review and approval.

IV. Authorization and Responsibilities
A. Internal audit is authorized to conduct audits, including, but not limited to, financial, performance and compliance audits of all departments, offices, schools, activities and programs under the control of the Board.

B. Internal audit is authorized to initiate and conduct any audit or review deemed necessary in order to investigate fraud, waste, abuse or unlawful acts.

C. Internal Audit shall have:
   1. Full and unrestricted access to all Board assets, technology, records, documents and files in any form;
   2. The right to inspect all Board assets, technology, records, documents and files in any form;
   3. Full and unrestricted access to Board employees, officials, contractors and others working for or on behalf of the Board;
   4. The ability to inspect all Board goods, equipment, vehicles or property, whether owned, leased or borrowed;
   5. Cooperation from appropriate Board employees in locating assets, technology, records, documents and files in any form;
   6. Entry privileges to any and all facilities owned or used by the Board;
   7. Interview privileges, whether written or oral, with all Board employees; and
   8. The full cooperation of Board employees in the completion of Internal Audit’s approved work plan.

D. Internal Audit shall be responsible for informing and/or advising the Board, the Superintendent and the executive staff of any significant deficiencies, undue risks or other substantive issues noted in the course of its auditing activities.

E. Internal Audit shall be responsible for the administration of the Board’s fraud, waste and abuse hotline.

V. Implementation

The Board shall implement this policy.

Related Policies: Board of Education Policy 3000, Non-Instructional Services
Board of Education Policy 8120, Purpose, Role and Responsibilities of the Board of Education
Board of Education Policy 8410, *Reporting Fraud, Waste, Abuse or Unlawful Acts*
Board of Education Policy 8420, *Anti-Retaliation*

**Related Rule:** Superintendent’s Rule 4104, *Technology Acceptable Use Policy (TAUP) for Employees and Approved Non-employees*