

Cincinnati CITY SCHOOL DISTRICT
ADMINISTRATIVE PROCEDURES

Procedure Name Internal Auditor	
Procedure No. 6836-00-01	Eff. Date: 12/21/2009
Implements Board Policy 6836 Internal Auditor	Last Reviewed: 9/22/2014

1. Background

Describe relevant background to the implementation of the policy.

The Board of Education established the Internal Audit Activity and the Internal Auditor role, which is an independent and objective assurance and consulting activity, to add value and improve the district's operations. It assists the school district in accomplishing its strategic goals by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the district's governance, risk management and internal control processes.

2. Responsibilities

Title: Internal Auditor	
Address: 2651 Burnett Avenue	
Phone: 513-363-0433	Cell phone:
<p><i>Describe responsibilities:</i></p> <p>The Internal Auditor's responsibilities are defined by the Board of Education as part of their oversight role and by the Ohio Revised Code.</p> <p>The objective of the Internal Auditor is to assist the Board of Education and district administration in the effective discharge of their responsibilities by furnishing them with recommendations on strengthening internal controls of activities reviewed. The Internal Auditor is responsible for providing reasonable assurance that internal controls are operating the way they are designed to work to support daily operations. The Internal Auditor works with objectivity, being independent from the daily operations to deliver an unbiased viewpoint and fairly assess, with integrity, how processes are working. Auditors provide a valuable perspective by being able to analyze current processes to highlight what is working well and where there is room for improvement.</p> <p>An internal audit engagement focuses on:</p> <ul style="list-style-type: none"> • Effectiveness and efficiency of operations • Reliability and integrity of financial and operational information • Safeguarding of assets • Compliance with state and federal laws 	

Internal controls are important because they reduce the risk of fraud, prevent loss of funds and resources, and help to ensure that the district meets its goals and operates with integrity. The Internal Auditor provides the Audit Committee with an annual work plan for approval by the Board of Education. The plan includes financial, operational and compliance-related audits. A written report is prepared after each audit, which provides recommendations and management action plans on how controls will be strengthened. The Internal Auditor may deviate from the annual Internal Audit Plan and redirect audit resources to a new area if it is deemed appropriate and necessary by the Audit Committee. The results of each audit engagement are reported to the Audit Committee.

3. Action Steps

The Internal Audit Manual, referenced below, includes the action steps performed by the Internal Auditor in compliance with Board Policy 6836.

4. Equity Considerations

Describe any equity considerations relevant to the implementation of this policy.
 The Internal Auditor aligns the work of the Internal Audit Department with the Board's equity policy by ensuring the audit resource is accessible to all stakeholders. This is done through various methods, one of which is the Internal Audit Service Request form which allows parents, students, employees and other interested stakeholders to contact the Internal Auditor to request audit services. Additionally, the Internal Audit Plan is composed of projects that provide equitable benefit to the district and its students.

5. Related Documents / Forms

Document Title	Description	Last Reviewed
1. Internal Audit Manual	https://www.cps-k12.org/sites/www.cps-k12.org/files/pdfs/Audit-InternalAuditManual.pdf	July 19, 2016
2. Website	https://sites.google.com/a/cpsboe.k12.oh.us/treasurer-office/page-3	Spring 2018
3. Internal Audit Service Request Form	https://www.cps-k12.org/sites/www.cps-k12.org/files/pdfs/Audit-InternalAuditRequestForm.pdf	July 19, 2016

6. Additional Information

Describe any additional information relevant to the implementation of the policy.