



Responsible Office: Office of the Board of Trustees

BOARD POLICY 9150
CHIEF AUDITOR – ORGANIZATIONAL INDEPENDENCE

PURPOSE

The Board of Trustees (“Board”) shall employ a Chief Auditor to direct the Department of Internal Audit. The Chief Auditor shall report functionally to the Board, with oversight by the Audit Committee of the Board of Trustees, and administratively to the Superintendent. This organizational independence shall provide an objective and unbiased view of the activities affecting the Washoe County School District (“District”).

POLICY

1. Governing Principles

- a. The District’s Chief Auditor, as chief officer over the District’s internal audit functions and processes, shall:
 - i. Provide recommendations on the efficiency and effectiveness of District processes and operations;
 - ii. Verify on an on-going basis that the District’s internal audit function operates appropriately based on a structured process for the analysis and prioritization of key risks of the District; and
 - iii. Report regularly to the Audit Committee and the Board on internal audit activities and methods use to assess risk.

2. Governing Practices

- a. For the purpose of fulfilling Internal Audit Department responsibilities, the Chief Auditor and staff, with strict accountability for confidentiality and safeguarding records and information, is authorized access to District records, physical properties, and/or personnel as allowed by applicable state and federal laws and regulations.
- b. The Chief Auditor shall report functionally to the Board of Trustees, with oversight by the Audit Committee of the Board of Trustees, and administratively to the Superintendent, facilitating organizational independence.

- c. The Board of Trustees through its functional oversight of the Chief Auditor shall:
 - i. Approve the internal audit risk assessment and related audit plan annually;
 - ii. Receive communications from the Chief Auditor on the results of internal audit activities;
 - iii. Perform an annual performance evaluation of the Chief Auditor, subject to the terms and conditions set forth in any applicable employment contract/agreement, and in compliance with the policy and bylaws of the Audit Committee;
 - iv. Receive communications regarding unresolved issues between the Chief Auditor and the Superintendent;
 - v. Approve the appointment or removal of the Chief Auditor;
 - vi. Approve the annual compensation and salary adjustment of the Chief Auditor; and,
 - vii. Make appropriate inquiries of the Superintendent and/or the Chief Auditor to determine whether there is audit scope or budgetary limitations that impede the ability of the Internal Audit Department to execute its responsibilities.
- d. The Audit Committee, a standing committee of the Board of Trustees, shall serve to advise the Board of Trustees and Chief Auditor by making recommendations to the Board based on the internal audit activities conducted by the Internal Audit Department. See Board Policy 9155, Audit Committee, for additional information.
- e. The Superintendent through its administrative oversight of the Chief Auditor shall:
 - i. Provide input to the internal audit risk assessment and related audit plan;
 - ii. Provide resources to the Internal Audit Department to ensure the Chief Auditor and staff are able to fulfill their responsibilities as directed by the Board and supported by government auditing and the Institute of Internal Auditors (IIA) standards; and,
 - iii. Oversee administration of the operating procedures of the Internal Audit Department.

- f. The Chief Auditor shall not be a member of an employee association or bargaining unit, and shall be an at-will employee.
- g. The Superintendent and the Board of Trustees assist the Internal Audit Department in gaining cooperation from schools and departments and performing audit work free from interference.

DESIRED OUTCOMES

1. Through this policy, the Board of Trustees seeks to employ/retain a chief auditor who shall:
 - a. Support and promote equity, integrity, accountability, compliance and transparency; and,
 - b. Provide guidance and support to the Board of Trustees, management and staff, and promote effective and efficient operations.

IMPLEMENTATION GUIDELINES AND ASSOCIATED DOCUMENTS

1. This policy reflects the goals of the District's Strategic Plan and complies/aligns with the governing documents of the District, to include:
 - a. Board Policy 9155, Audit Committee
 - b. Board Policy 3410, System of Accounts and Financial Oversight
 - c. Bylaws of the Audit Committee of the Washoe County School District Board of Trustees
2. This policy complies with Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC) to include:
 - a. Chapter 281A, Ethics in Government.

REVIEW AND REPORTING

1. This document shall be reviewed as part of the bi-annual review and reporting process, following each regular session of the Nevada Legislature. The Board of Trustees shall receive notification of any required changes to the policy as well as an audit of the accompanying governing documents.
2. Administrative regulations, and/or other associated documents, will be developed as necessary to implement this policy.
3. This policy shall be reviewed annually by the Audit Committee of the Washoe County School District Board of Trustees.

REVISION HISTORY

Date	Revision	Modification
6/25/2013	1.0	Adopted
1/16/2018	2.0	Revised: added language related to performance evaluation