

SCOPE OF WORK

The authorized scope of the Department's activities encompasses (1) the examination and evaluation of the adequacy and effectiveness of the District's system of internal control and (2) the quality of performance in carrying out assigned responsibilities. This can include:

- a. reviewing and appraising the soundness of controls and the reliability and integrity of financial, managerial and operating data;
- b. ascertaining compliance with the District's policies and procedures;
- c. evaluating asset safeguards and accountability;
- d. evaluating the economy and efficiency with which resources are employed; and
- e. reviewing operations or programs to assess whether they are being carried out as planned and whether results are consistent with established objectives.

The Department has complete independence with respect to the units under audit and, consequently, is not subject to restriction in the scope of its work by operating unit or staff management. Further, District management does not place any restrictions on the scope of the audits. However, it is recognized that District management and the Board of Trustees provide general direction as to the scope of work and the activities to be audited, and may request the Department to carry out special reviews or audits.

AUDIT RESPONSES

The need for a written response to an audit report will be specifically indicated in the report. Normally a time limit to respond to audit findings and recommendations will be included in the audit report when a response is required.

If management response to any audit finding is not considered adequate, the Internal Auditing Department personnel shall consult with the management of the function being audited and attempt to reach a mutually agreeable resolution. If an agreement is not reached, the Internal Auditing Department shall pursue the matter through channels to appropriate members of management for resolution.

APPROVED

DATE

Dr. Robert J. Durón
Superintendent

APPROVED

DATE

James Howard, President
SAISD Board of Trustees