

CLARK COUNTY SCHOOL DISTRICT REGULATION

R-3420

PERIODIC AUDITS

- I. Clark County School District funds and accounts shall be audited annually by a certified public account in compliance with Nevada statutes. Special audits as deemed appropriate by the District shall be made by a certified public accountant if requested.
- II. Internal Auditing is an independent and objective assurance and consulting activity designed to add value and improve the District's operations. It assists the District in accomplishing its objectives by bringing a systematic approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
- III. The director of the Internal Audit Department reports to the Chief of Staff and communicates directly with the Audit Committee of the Board of School Trustees and the Superintendent once a year and as required. The Director of the Internal Audit Department may communicate directly in confidence to the Chairman of the Audit Committee of the Board of School Trustees, Superintendent of Schools, or General Counsel as needed to properly execute his/her responsibilities.
- IV. The Internal Audit Department is free from interference in determining the scope of internal auditing, performing work, and communicating results. The Internal Audit Department will have full access to records and personnel. In executing the audit plan, the Internal Audit Department is authorized to have full, free, and unrestricted access to all District activities, operations, records, property, and personnel.
- V. Internal Auditors have no direct responsibility or any authority over any of the activities or operations they review.
- VI. The District's Internal Audit Department shall conduct a variety of internal audits in accordance with an audit plan approved annually by the Chief of Staff, and the input of the Superintendent of Schools and the Audit Committee of the Board of School Trustees, with such plans and general results of audits being periodically reviewed with the Superintendent of Schools and the Audit Committee of the Board of School Trustees. The plan shall be amended for special audits or assignments on an as-needed basis and may include audits of any School District and School District-related activities.
- VII. The Director of the Internal Audit Department, Office of the Chief of Staff, is responsible for developing and implementing procedures for the Internal Audit Department. All internal audits will be conducted and reported on in accordance

with The Institute of Internal Auditors Code of Ethics and the International Standards for the Professional Practice of Internal Auditing.

Legal Reference:	NRS Chapter 354 Local Financial Administration
Review Responsibility:	Office of the Chief of Staff
Adopted:	[3430:2/10/66]
Revised:	1/21/74; 9/1/78; 3/26/81; 12/12/89; 7/22/99
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