

INTERNAL AUDIT

The District shall maintain a comprehensive program of internal auditing. The internal auditor shall furnish the Board and administration with analyses, recommendations, counsel, and information concerning reviewed activities. The District shall support the internal audit program as an objective assurance of its operations and shall consider this evaluation in its objectives to improve the effectiveness of all processes.

I. Role of the Auditor.

The role of the internal auditor is to provide an independent and objective evaluation and assurance activity that assists the Board and District management in accomplishing their objectives by bringing a systemic and disciplined approach to evaluate the organization's risk management, control, and governance processes.

II. Professional Standards

The internal auditor will serve the Topeka Public Schools in a manner consistent with the *International Professional Practices Framework* promulgated by the Institute of Internal Auditors (IIA). The internal auditor shall adhere to the IIA's *Code of Ethics*. The IIA's *International Standards for the Professional Practice of Internal Auditing* shall dictate the office's operating procedures. In addition, Internal Audit will adhere to the Topeka Public Schools relevant policies and procedures and Internal Audit's standard operating procedures manual.

III. Authority

The internal auditor shall be granted full, free, and unrestricted access to any and all District records, physical properties, and personnel relevant to any function under review. All employees shall be requested to cooperate with the internal auditor in fulfilling its function. Documents and information provided to the internal audit department during a periodic review shall be handled in the same prudent and confidential manner as by those employees normally accountable for them. Internal Audit will also have free and unrestricted access to the Topeka Public Schools Board of Education.

IV. Organization

The internal auditor shall report directly to the Topeka Public Schools attorney on all audit matters. Internal Audit shall report directly to the Topeka Public Schools Board of Education any situation wherein Internal Audit perceives a conflict of interest with or on the part of the Topeka Public Schools attorney involvement with the subject of an audit.

V. Independence

All internal audit activities shall remain free of influence by any element in the District, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of an independent and objective mental attitude necessary in rendering reports.

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The internal auditor shall have no direct operational responsibility or authority over any of the activities he reviews and shall not develop nor install systems or procedures, prepare records, or engage in any other activity that would normally be audited.

VI. Charter and Local Procedures.

The internal auditor shall maintain a charter and establish local audit procedures. The audit charter shall clearly define the internal audit function and establish its relationship with the Board and the District administration. The local procedures shall provide written guidance to clarify and augment the professional standards and enhance the department's ability to adhere to these standards.