

TEXAS SCHOOL FOR THE DEAF

ACCOUNTING: AUDITS

CFC

AUDIT

The State Auditor's Office, in accordance with the state audit plan approved by the Legislative Audit Committee, may conduct financial audits, compliance audits, investigations, economy and efficiency audits, effectiveness audits, and special audits, and investigations as defined by Government Code Chapter 321 and specified in the audit plan. *Government Code 321.013(f)*

Other governmental entities with oversight responsibility may conduct audits as allowed by law or rule.

TSD may employ a qualified private external auditor if the state auditor first delegates that authority and grants permission to contract after reviewing the scope of the proposed audit and selection of the private auditor is procured through a competitive selection process. *Government Code 321.020*

The Texas School for the Deaf Governing Board may request, by resolution of the Board, a special audit conducted by the State Auditor.

CONTRACTING FOR AUDITS

The School may not use appropriated money to contract with a person to audit the financial records or accounts of the School except:

1. for the appointment of an internal auditor under Government Code 2102.005 or to contract with the state auditor; or
2. to finance a supplemental audit of payments received from the government of the United States if the audit is required as a condition of receipt of the money and an amount for the audit is provided by the federal grant, allocation, aid, or other payment.

Government Code 2113.102