

TEXAS SCHOOL FOR THE DEAF

INTERNAL AUDITOR

CFCA

PROGRAM OF INTERNAL AUDITING

The School shall conduct a program of internal auditing which shall include:

1. an annual audit plan that is prepared using risk assessment techniques and that identifies the individual audits to be conducted during the year; and
2. periodic audits of the School's major systems and controls, including:
 - a. accounting systems and controls;
 - b. administrative systems and controls; and
 - c. electronic data processing systems and controls.

Government Code 2102.005

INTERNAL AUDITOR

The Governing Board shall appoint an internal auditor as an employee of the School or through a professional services contract. The internal auditor shall be either a Certified Public Accountant or a Certified Internal Auditor and shall have at least three years of auditing experience.

The Governing Board shall periodically review the resources dedicated to the internal audit program and determine if adequate resources exist to ensure that risks identified in the annual risk assessment are adequately covered within a reasonable time frame.

Government Code 2102.006

DUTIES OF THE INTERNAL AUDITOR

The internal auditor shall:

1. report directly to the Board
2. develop an annual audit plan;
3. conduct audits as specified in the audit plan and document deviations;
4. prepare audit reports;
5. conduct quality assurance reviews in accordance with professional standards as provided by Section 2102.011 and periodically take part in a comprehensive external peer review; and
6. conduct economy and efficiency audits and program results audits as directed by the Board.

Government Code 2102.007

The School's Internal Auditor shall:

1. have access to the Superintendent; and
2. be free of all operational and management responsibilities that would impair the auditor's ability to review independently all aspects of the School's operation.

Government Code 2102.007

AUDIT PLAN

The annual audit plan developed by the internal auditor and audit reports must be approved by the Board.

Government Code 2102.008

ANNUAL AUDIT REPORT

The internal auditor shall prepare an annual report and submit the report before November 1 of each year to the Governor, the Legislative Budget

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Board, the State Auditor, the Superintendent, and the Board.

Government Code 2102.009

AUDIT RECOMMENDATIONS Follow-up of the implementation of, or action taken on the Internal Auditor's recommendations shall be the responsibility of the Superintendent.

AUDIT STANDARDS The School's internal audit program shall conform to the Standards for the Professional Practice of Internal Auditing, the Code of Ethics contained in the Professional Practices Framework as promulgated by the Institute of Internal Auditors, and generally accepted government auditing standards.

Government Code 2102.011

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