

Tucson Unified School District
Audit Committee Charter Supplement
Internal Audit Charter

The Governing Board established the internal audit activity on February 14, 2017. This audit charter defines the internal audit activity's role and responsibilities. This charter and the audit plan will be approved July of each year by the Governing Board.

- Compliance with state and federal regulations.
- IT system controls.
- Reliability of financial statements.
- Internal controls.
- Risk management.
- Safeguarding of assets.

ANNUAL AUDIT PLAN

Annually the internal auditor, in consultation with the Governing Board, will submit an audit plan to the Governing Board for approval. The audit plan will be a living document. Therefore, the internal auditor will update the audit plan in response to direction from the Governing Board and changes in school district operations. The purpose of the audit plan is to:

- Help the Superintendent determine whether internal controls are operating as intended.
- Perform audits that are of high interest to the Governing Board and the superintendent.
- Promote, build, and maintain internal control systems and the internal auditor's responsibility for the internal audit activity.

ADHERING TO STANDARDS

Additionally, for all internal audits the auditor will identify a point of contact for any outstanding recommendations and receive updates until the recommendation is resolved.

QUALITY ASSURANCE

The internal audit activity will maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. The program will include an evaluation of the internal audit activity's conformance with the Definition of Internal Auditing and the Standards and an evaluation of whether the internal auditor applies the Code of Ethics. Annually, the audit committee will review a set of the auditor's workpapers, note any negative findings, and discuss areas for improvement with the internal auditor. Additionally, once every three years the internal auditor should have a peer review (from an Arizona government internal audit activity) to adhere to GAGAS. The results of this peer review should be briefed to the Governing Board.

The internal auditor must complete 80 hours of Continuing Professional Education every 2 years with no less than 20 hours each year. The purpose of the CPE is to stay current with updates in the profession, improve auditing techniques, and maintain certifications. The CPE will be funded by TUSD.

This Internal Audit Charter was signed by:

_____ 11-17-2017
Demetrius Lee, Internal Auditor **Date**

_____ 11-17-2017
Rachel Wall, Audit Committee Chair **Date**

_____ 4-10-2018
Gabriel Trujillo, Ed.D., Superintendent **Date**

APPROVED this 24 day of April, 2018, by the Governing Board of Tucson Unified School District 1:

Mark Stegeman, Governing Board President