

**BALTIMORE COUNTY PUBLIC SCHOOLS**

**DATE:** May 6, 2008

**TO:** **BOARD OF EDUCATION**

**FROM:** Dr. Joe A. Hairston, Superintendent

**SUBJECT:** **REPORT ON THE PROPOSED DELETION OF POLICY 3131 –  
NON-INSTRUCTIONAL SERVICES: EXTERNAL AUDIT**

**ORIGINATOR:** J. Robert Haines, Esq., Deputy Superintendent

**RESOURCE  
PERSON(S):** Barbara Burnopp, Chief Financial Officer

**RECOMMENDATION**

In accordance with Superintendent's Rule 8130, policy 3131 is scheduled for review in school year 2008. It is recommended that the Board of Education approve Policy 3131 – NON-INSTRUCTIONAL SERVICES: External Audit, for deletion. This is the first reading of this policy.

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- Attachment I – Policy Analysis 3131
- Attachment II – Policy 3131

**BOARD OF EDUCATION POLICY ANALYSIS  
FOR DELETION OF POLICY 3131  
External Audit**

Statement of Issues or Questions Addressed

Board of Education Policy 3131 has been reviewed and is recommended that this policy be deleted since it is currently a law.

Cost Analysis and Fiscal Impact on School System

The Board will not incur additional costs by deleting Policy 3131 because annual audits are already conducted.

Relationship to Other Board of Education Policies

There are no other related board policies.

Legal Requirements

COMAR 13A.02.07, Annual Audits of Financial Statements  
*Annotated Code of Maryland*, Education Article §5-109, *Annual Audit*

Similar Policies Adopted by Other Local School Systems

1. Anne Arundel County Policy DDB, *Annual Audit*
2. Prince George's County Policy 9260

Draft of Proposed Policy

Attached

Other Alternatives Considered by Staff

The policy is recommended for deletion because the requirement is embodied in the law and state regulations.

Time Line for Adoption

5/6/08 – First Reading and Presentation to the Board  
5/20/08 – Second Reading – Public Comment  
6/10/08 – Adoption by the Board of Education

NON-INSTRUCTIONAL SERVICES: Fiscal Services

Auditing: External Audit

By May 1 of the fiscal year to be audited, the Superintendent shall submit for approval to the State Superintendent of Schools the name of the independent certified public accountant or firm engaged, or to be engaged, by the Board of Education. The independent certified public accountant or firm shall conduct the audit in accordance with generally accepted auditing standards. The results shall be reported within three (3) months after the close of the fiscal year to the State Superintendent and the county fiscal authority. Copies of the annual audit shall be available for public distribution.

Legal Reference: Annotated Code of Maryland, Education Article  
§5-109 Annual Reports  
§5-111 Reports

Policy  
Adopted: 9/18/68  
Revised: 1/14/03]

Board of Education of Baltimore County