

**BALTIMORE COUNTY PUBLIC SCHOOLS**

**DATE:** December 7, 2010

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

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

**SUBJECT:** **CONSIDERATION OF THE PROPOSED CHANGES TO BOARD OF EDUCATION POLICY 8400 – INTERNAL BOARD OPERATIONS, OFFICE OF INTERNAL AUDIT-GENERAL**

**ORIGINATOR:** Frances B. Parker, Chief Auditor

**RESOURCE PERSON(S):** Andrea M. Barr, Assistant Chief Auditor

**RECOMMENDATION**

That the Board of Education reviews the proposed changes to Policy 8400. This is the third reading.

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Attachment I – Policy Analysis 8400  
Attachment II – Policy 8400

**POLICY ANALYSIS FOR  
BOARD OF EDUCATION POLICY 8400  
GENERAL**

Statement of Issues or Questions Addressed

In accordance with Superintendent's Rule 8130, Policy 8400 is scheduled for review in school year 2010-2011. The Office of Internal Audit is recommending minor changes to the policy to conform with the Policy Review Committee's editing conventions and to reflect current titles of Internal Audit Staff.

Cost Analysis and Fiscal Impact on School System

None

Relationship to Other Board of Education Policies

1. Board of Education Policy 3000, *Non-Instructional Services*
2. Board of Education Policy 8120, *Purpose, Role & Responsibility of the Board of Education*

Legal Requirements

None

Similar Policies Adopted by Other Local School Systems

1. Board of Education of Anne Arundel County Policy Code 404.04, *Internal Auditing Department*

Draft of Proposed Policy

Attached

Other Alternatives Considered by Staff

No other alternatives were considered

Timeline

First reading – October 19, 2010

Public comment – November 9, 2010

Third reading/vote – December 7, 2010

INTERNAL BOARD OPERATIONS: OFFICE OF INTERNAL AUDIT

[Internal Audit, All Funds] GENERAL

I. OFFICE OF INTERNAL AUDIT

- A. The Board of Education of Baltimore County (Board) has established the Office of Internal Audit (Internal Audit) as an independent and consultant office that reports directly to the Board [of Education]. The office is independent of the school system and is administratively subject to the President of the Board.
- B. Internal Audit shall assist the Board in the discharge of its responsibilities; complete audits of Baltimore County Public Schools (BCPS); and furnish the Board and BCPS with analyses, recommendations, counsel, and information concerning the activities audited or reviewed. Internal Audit will also facilitate any audit processes and assist any external auditors to the degree necessary and appropriate.
- C. Internal Audit is authorized to have unrestricted access to all BCPS functions, records, property, and personnel.
- D. Internal Audit standards and responsibilities shall be included in its charter and annual work plan.

II. CHIEF AUDITOR AND ASSISTANT CHIEF AUDITOR

The Board shall appoint, replace, and/or dismiss the CHIEF AUDITOR AND ASSISTANT CHIEF AUDITOR [Chief Audit Executives].

Related Policies: Board of Education Policy 3000, *Non-Instructional Services*  
Board of Education Policy 8120, *Purpose, Role & Responsibility of the Board of Education*

Policy  
Adopted: 01/10/06  
REVISED: \_\_\_\_\_

Board of Education of Baltimore County