

BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: April 17, 2012

TO: **BOARD OF EDUCATION**

FROM: Dr. Joe A. Hairston, Superintendent

SUBJECT: **CONSIDERATION OF THE PROPOSED CHANGES TO BOARD OF EDUCATION POLICY 8400 – GENERAL**

ORIGINATOR: Margaret-Ann F. Howie, Esq., General Counsel

RESOURCE PERSON(S): Patricia Clark, Policy and Compliance Officer

RECOMMENDATION

That the Board of Education approves the proposed changes to Policy 8400 – *General*.
This is the third reading.

Attachment I – Policy Analysis
Attachment II – Policy 8400

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

Statement of Issues or Questions Addressed

Board of Education Policy 8400 establishes the Office of Internal Audit as an independent office that reports directly to the Board on all audit and review activities it conducts. The Board's Budget and Audit Committee asked the Policy Review Committee to revise the Policy to clarify who would be responsible for evaluating the Chief Auditor. The Policy Review Committee has recommended that the Chief Auditor's evaluation be conducted annually by the Board president. The attached amendments to the Policy reflect these recommendations.

Cost Analysis and Fiscal Impact on School System

No fiscal impact is anticipated by the revision of this policy.

Relationship to Other Board of Education Policies

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

Legal Requirements

None

Similar Policies Adopted by Other Local School Systems

1. Anne Arundel County Board of Education, Policy BFF, *Board Internal Auditor*
2. Prince George's County Board of Education, Policy 9260, *Auditor*

Draft of Proposed Policy

Attached

Other Alternatives Considered by Staff

No other alternatives were considered.

Timeline

First reading – February 21, 2012

Public comment – March 6, 2012

Third reading/vote – April 17, 2012

INTERNAL BOARD OPERATIONS: Office of Internal Audit

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. 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

- A. The Board PRESIDENT WILL FORWARD TO THE BOARD, AT THE RECOMMENDATION OF THE BUDGET AND AUDIT COMMITTEE, THE APPOINTMENT, REPLACEMENT, AND/OR DISMISSAL OF [shall appoint, replace, and/or dismiss] the Chief Auditor and Assistant Chief Auditor.
- B. THE BOARD PRESIDENT, OR AT THE DIRECTION OF THE PRESIDENT, THE CHAIRMAN OF THE BOARD'S BUDGET AND AUDIT COMMITTEE, SHALL BE RESPONSIBLE FOR EVALUATING EACH YEAR, THE JOB PERFORMANCE OF THE CHIEF AUDITOR.

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: 12/07/10
REVISED: _____

Board of Education of Baltimore County