

## **Resolution 2324R-010**

### **By Director Gokalgandhi**

WHEREAS, The powers and duties of the Board are defined in law, and these definitions state or imply that the Board has full power to operate the local public schools as it deems fit in compliance with state and federal mandates; and

WHEREAS, The Board adheres to the “division of labor” principles implicit in the organization of public education that assigns legislative, policy-making, and judicial functions to the Board; and

WHEREAS, The Board’s determination of policy includes the delegation of authority to proper personnel to ensure that others follow the District’s policies; and

WHEREAS, The Board recognizes the importance of an independent audit function in monitoring policy compliance in the District and codifies its commitment to an independent audit function in Board Governance Policy 2.12; and

WHEREAS, Other large urban districts have further ensured the independence of its audit function by organizing it as separate from any other District operation; and

WHEREAS, The Board’s delegation of authority through its Office of Accountability and Efficiency most closely satisfies this independence from any other District operation; now, therefore, be it

RESOLVED, That the Board direct the Office of Accountability and Efficiency (OAE) to lead the development a plan for the reorganization of the audit function under the OAE, with input from the Office of Board Governance and Audit Services; and, be it

FURTHER RESOLVED, That this plan include, but not be limited to, addressing the following considerations:

- District policies and procedures; and
- Administrative functions; and
- Best practices; and, be it

FURTHER RESOLVED, That this plan be brought back to the Board no later than the February 2024 Board cycle.

*Introduced December 21, 2023*