

# GOVERNANCE POLICIES OF THE MILWAUKEE BOARD OF SCHOOL DIRECTORS

## BG 2.12

### BOARD AUDITS: ANNUAL PLAN AND COORDINATION

#### (1) ADOPTION OF ANNUAL AUDIT PLAN

The Board shall adopt an audit plan each year. Audits not ordered in the audit plan, but later determined to have major implications to the District, will require a majority vote of board members present to amend the annual plan of audits. The Senior Director, Office of Accountability and Efficiency, shall have the authority to approve critical and emergency audits during the year.

#### (2) EXTERNAL CONTRACTOR/AGENCY AUDITS OF THE DISTRICT

The Office of Accountability and Efficiency shall be responsible for coordinating and monitoring all Board-requested audits and program evaluations performed by external contractors and agencies. Contracted audit and program-evaluation services shall be awarded in accordance with MPS's usual contracting policies and procedures and, if required by policy, shall be recommended for approval to the Board by the audit committee.

#### (3) INDEPENDENCE AND AUTHORITY

(a) In performing its work, the Office of Accountability and Efficiency-Audit Services will have no direct responsibility or authority for any of the activities or operations that it reviews.

(b) In carrying out audit duties and responsibilities, the Office of Accountability and Efficiency-Audit Services staff shall have continual unrestricted access to all functions, records, property, and personnel of the District in meeting its specific audit objectives. This includes full access to all systems that input, process, store, and report any and all information of the operations of the District which are not limited or otherwise restricted by law or other Board established rule or procedure. Audit Services shall abide by Board Rule 1.18 with respect to legally privileged and/or confidential information of the Board, with review by the City Attorney and/or retained counsel should disagreements exist regarding release. Audits under this paragraph shall be performed in accordance with generally accepted government auditing standards issued by the comptroller general of the United States.

(c) Staff members who fail to cooperate with Audit Services staff during a formal audit may face discipline, pursuant to the MPS Employee Handbook.

History: Adopted 3-29-95; Reaffirmed 4-25-96; Revised 12-16-10, 10-29-15, 11-18-21; 1-25-24

Previous Coding: BG 2.13, prior to 6-26-96

Legal Ref.: W.S. 119.04(1), 119.16(4)

Cross Ref.	Board Rule	1.14	Voting Methods
	Bd. Gov. Policy	2.05	Annual Board Planning Cycle
		2.06	Committee on Accountability, Finance, and Personnel – Powers and Duties

MPS Employee Handbook

Monitoring: Internal report prepared by the Senior Director, Office of Accountability and Efficiency, summarizing all audit activities approved as part of the annual audit plan.

Frequency: Annually in June/July.

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