

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 Board Clerk/Chief Officer, Office of Board Governance, shall have the authority to approve critical and emergency audits during the year.

(2) EXTERNAL CONTRACTOR/AGENCY AUDITS OF THE DISTRICT

The Office of Board Governance 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 Board Governance-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 Board Governance-Audit Services staff shall have full, free, and unrestricted access to all organizational activities, records, property, and personnel relevant to the performance of an audit, review, or investigation.

(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

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 Board Clerk/Director, Office of Board Governance, summarizing all audit activities approved as part of the annual audit plan.

Frequency: Annually in June/July.

— ◇ —