

Tucson Unified School District
Audit Committee Charter Supplement
Internal Audit Charter

The Governing Board established the internal audit activity on February 14, 2017. This audit charter defines the internal audit activity's role and responsibilities. This charter and the audit plan will be approved July of each year by the Governing Board.

- Compliance with state and federal regulations.
- IT system controls.
- Reliability of financial statements.
- Internal controls.
- Risk management.
- Safeguarding of assets.

ANNUAL AUDIT PLAN

Annually the internal auditor, in consultation with the Governing Board, shall submit an audit plan to the Governing Board for approval. The audit plan shall be a living document. Therefore, the internal auditor shall update the audit plan in response to direction from the Governing Board and changes in school district operations. The purpose of the audit plan is to:

- Help the Superintendent determine whether the internal audit activity is operating as intended.
- Perform audits that are of high interest to the Governing Board and the superintendent.
- Promote, build, and maintain the internal audit activity's independence and responsibility. The internal auditor shall report to the Governing Board and the superintendent on his/her activities and shall develop and maintain the internal audit activity's annual audit plan.

ADHERING TO STANDARDS

