

THE SCHOOL DISTRICT OF PHILADELPHIA

No. 1100

SECTION: Office of Auditing
Services

TITLE: Office of Auditing
Services

ADOPTED: October 19, 2023

REVISED:

1100 OFFICE OF AUDITING SERVICES

Purpose

This Policy establishes and sets forth the authority of the Board of Education's ("Board") Office of Auditing Services ("OAS"). OAS is a necessary support to the Board in its governance of The School District of Philadelphia ("District"). This includes performing Board-directed audit activities in addition to and separate from the audit and investigative activities regularly conducted by the District and Office of Inspector General.

Authority

The Public School Code and Philadelphia Home Rule Charter permit the Board to adopt and enforce such reasonable rules and regulations as it may deem necessary and proper for its governance as well as the management of the affairs of the District and its operations. [1][2][3][4][5]

Delegation of Responsibility

The Board directs OAS, or its designee or appointee, to develop and implement an annual audit plan that examines internal controls and/or compliance with Board Policy, applicable laws, and agreements with the District, Board, or Intermediate Unit. This annual audit plan shall aim to assess, establish, and maintain an effective system of internal controls and maximize efficient operations. OAS should not duplicate the annual auditing of financial statements. [6] OAS shall consider projects for inclusion in the audit plan based on factors weighing operational, legal, and fiscal risk to the District. Upon review of the annual audit plan, the Board may direct OAS to amend the annual audit plan.

At the conclusion of an investigatory audit, OAS shall discuss findings and recommendations regarding health and efficiency of the subject matter of the audit investigation with the Board, Office of General Counsel, and responsible program office. Thereafter, OAS shall issue a report summarizing findings and/or recommendations.

OAS shall develop administrative procedures that inform audit subjects of the general process used by OAS and the general areas of inquiry that may be the subject of an audit investigation.

Mandatory Regulatory Procedures

Findings of possible corruption, fraud, criminal activity, waste, abuse, mismanagement, abuse of office, misconduct, and/or conflicts of interest, shall be referred to the Office of Inspector General. [7][8]

Legal References:

1. [Home Rule Charter](#), Article XII
2. [Home Rule Charter](#), §12-200
3. [Home Rule Charter](#), §12-300
4. [24 P.S.](#) §4-407
5. [24 P.S.](#) §5-510
6. [Policy 619](#) - District Audits
7. [Policy 828](#) - Suspected Financial Misconduct and Dishonesty
8. [Policy 1200](#) - Office of the Inspector General

Related Information:

1. 1100 Office of Auditing Services Administrative Procedures