

BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

RECOMMENDATION ON

**TEST ADMINISTRATION AND DATA REPORTING
POLICY NO. 04-0008-000**

**DRAMA PRODUCTION
POLICY NO. 04-0021-000**

**HOMEWORK
POLICY NO. 04-0025-000**

**CURRENT EXPENSE FUND UNDESIGNATED FUND BALANCE
POLICY NO. 16-0004-000**

**OFFICE OF INTERNAL AUDIT
POLICY NO. 21-0021-000**

JUNE 27, 2016

Background Information:

The Board maintains a manual which sets forth the various policies of the Harford County Public Schools. The manual contains policies which are either required by federal and state law and regulation or which are, in the Board's judgment, necessary and appropriate in order for the school system to operate in a lawful, appropriate and effective manner. Included among such policies are those entitled:

04-0008-000 Test Administration and Data Reporting
04-0021-000 Drama Production
04-0025-000 Homework
16-0004-000 Current Expense Fund Undesignated Balance

Additionally, a new policy is being presented to the Board for possible inclusion in the Board's manual titled:

21-0021-000 Office of Internal Audit

Discussion:

1. Various sections of the Board Policy Manual are under revision. Included within the Instruction section are the following policies which were reviewed by the Board Policy Review Committee (“BPRC”) at its May 9, 2016, meeting.

04-0008-000 Test Administration and Data Reporting

The proposed revised policy includes a definition of testing or assessment and language to ensure the fairness and validity of testing and assessment materials. The proposed revised language comports with the Code of Maryland Regulations 13A.03.04 and provides authority to the Superintendent to appoint a Local Accountability Coordinator.

The Superintendent recommends that this proposed policy be revised for possible approval by the Board at a future meeting.

04-0021-000 Drama Production

This policy was reviewed by the BPRC at the October 26, 2015, meeting and recommended for deletion. At that meeting, the BPRC recommended that the policy not be deleted, but rather revised and brought back to the BPRC for further review.

The policy, revised as to language and format, includes definitions of a student production and extracurricular activity and establishes an approval process for student productions.

The Superintendent recommends that this proposed revised policy be reviewed for possible approval at a future meeting.

04-0025-000 Homework

This policy was reviewed by the BPRC at the October 26, 2015, meeting and recommended for deletion. At that meeting, the BPRC recommended that the policy not be deleted, but rather revised and brought back to the BPRC for further review.

Revised as to language and format, this policy defines homework as tasks or activities a student is assigned to perform outside of class time. It establishes that homework shall not require or involve fundraising and that homework shall be reasonable in extent.

The Superintendent recommends that this proposed revised policy be reviewed for possible approval at a future Board meeting.

2. Also reviewed by the BPRC at the May 9, 2016 meeting is the following proposed revised and retitled policy.

16-0004-000 Current Expense Fund Undesignated Fund Balance

This policy is recommended for revision and for retitling from “16-0004-000 Current Expense Fund Undesignated Fund Balance” to 16-0004-000 Fund Balance. Revisions have been made to establish safeguards against unanticipated revenue shortfalls as well as establishing criteria for any excess fund balance.

The Superintendent recommends that this proposed revised policy be reviewed for possible approval at a future Board meeting. This recommendation is consistent with the recommendation of the BPRC.

3. Also reviewed by the BPRC at the May 9, 2016, meeting is the following proposed policy to be potentially included in the School System Governance section of the Board policy manual.

22-0021-000 Office of Internal Audit

This policy has been drafted to establish the Office of Internal Audit and criteria related to that office. The policy sets forth the purpose of the Office of Internal Audit as well as the function of the office and an overview of the duties and authority of the Internal Auditor. The policy also establishes the authority of the Board, or its designee’s, regarding appointment, replacement or dismissal and evaluation of performance of the Internal Auditor.

The Superintendent recommends that this proposed policy be reviewed for possible approval at a future Board meeting. This recommendation is consistent with the recommendation of the BPRC.

Attachments:

1. Current Board Policy 04-0008-000 entitled Test Administration and Data Reporting.
2. Proposed revised policy 04-0008-000 entitled Test Administration and Data Reporting.
3. Current Board Policy 04-0021-000 entitled Drama Production.
4. Proposed revised policy 04-0021-000 entitled Drama Production.
5. Current Board Policy 04-0025-000 entitled Homework.
6. Proposed revised policy 04-0025-000 entitled Homework.
7. Current Board Policy 16-0004-000 entitled Current Expense Fund Undesignated Fund Balance
8. Proposed revised and retitled policy 16-0004-000 entitled Fund Balance.
9. Proposed new policy 22-0021-000 entitled Office of Internal Audit

Superintendent's Recommendation:

For the foregoing reasons, the Superintendent recommends that the Board review for approval at a subsequent Board meeting the following.

- Proposed revision of policy 04-0008-000 entitled Test Administration and Data Reporting.
- Proposed revision of policy 04-0021-000 entitled Drama Production.
- Proposed revision of policy 04-0025-000 entitled Homework.
- Proposed retitling and revision of policy 16-0004-000 entitled Current Expense Fund Undesignated Fund Balance.
- Proposed new policy 22-0021-000 entitled Office of Internal Audit.

POLICY TITLE: Test Administration and Data Reporting		
ADOPTION/EFFECTIVE DATE: 1/14/2002	MOST RECENTLY AMENDED:	MOST RECENTLY REAFFIRMED: 5/6/2002
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: Instruction		

The Harford County Public Schools maintains a testing and accountability program that is in conformity with state law and Maryland State Board of Education regulations. Personnel whose duties involve test administration, data collection, or data reporting are accountable for compliance with these regulations. Violation of the regulations constitutes misconduct which may result in administrative disciplinary actions including personnel sanctions by the Maryland State Board of Education and/or the Harford County Board of Education.

Board Approval Acknowledged By:

Patricia L. Skebeck, Secretary and Treasurer
Board of Education of Harford County

Policy Action Dates		
ACTION DATE	ACTION DATE	ACTION DATE
Adopted 1/14/2002		
Reaffirmed 5/6/2002		

Responsibility for Policy Maintenance & References		
LAST EDITOR/DRAFTER NAME: Unknown		JOB POSITION OF LAST EDITOR/DRAFTER: Unknown
PERSON RESPONSIBLE:		JOB POSITION OF PERSON RESPONSIBLE:
DESIGNEE NAME: N/A		JOB POSITION OF DESIGNEE: N/A
REFERENCE 1 TYPE: Legal	REFERENCE 1 NO. Section 2-205	REFERENCE 1 DESCRIPTION: Annotated Code of Maryland Education Article
REFERENCE 2 TYPE:	REFERENCE 2 NO.	REFERENCE 2 DESCRIPTION:
REFERENCE 3 TYPE:	REFERENCE 3 NO.	REFERENCE 3 DESCRIPTION:
REFERENCE 4 TYPE:	REFERENCE 4 NO.	REFERENCE 4 DESCRIPTION:
REFERENCE 5 TYPE:	REFERENCE 5 NO.	REFERENCE 5 DESCRIPTION:
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005: Instructional Program .03.05.026		

POLICY TITLE: TEST ADMINISTRATION AND DATA REPORTING		
ADOPTION/EFFECTIVE DATE: 1/14/2002	MOST RECENTLY AMENDED:	MOST RECENTLY REAFFIRMED: 5/6/2002
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: INSTRUCTION		

~~The Harford County Public Schools maintains a testing and accountability program that is in conformity with state law and Maryland State Board of Education regulations. Personnel whose duties involve test administration, data collection, or data reporting are accountable for compliance with these regulations. Violation of the regulations constitutes misconduct which may result in administrative disciplinary actions including personnel sanctions by the Maryland State Board of Education and/or the Harford County Board of Education.~~

~~**Board Approval Acknowledged By:**~~

~~Patricia L. Skebeck, Secretary and Treasurer
Board of Education of Harford County~~

I. Purpose

The purpose of this policy is to establish the commitment of the Board to the fair, valid and secure administration of testing and assessments of students in Harford County Public Schools ("HCPS").

II. Definitions

- A. **Testing or Assessment** means any instrument designed to measure student academic or functional performance or achievement.

III. Statement of Policy

- A. All testing and assessment of HCPS students, whether school-based or administered as a result of federal, state or HCPS mandate, is to be administered so as to ensure the fairness and validity of the testing or assessment and all testing/assessment materials shall be maintained in a secure fashion.
- B. HCPS shall comply with the requirements of Code of Maryland Regulations ("COMAR") 13A.03.04.

- C. The Superintendent shall appoint a Local Accountability Coordinator in accordance with COMAR 13A.03.04.
- D. The Superintendent shall establish procedures to implement this policy.

Board Approval Acknowledged By:

Barbara P. Canavan, Superintendent
Board of Education of Harford County

Policy Action Dates		
ACTION DATE	ACTION DATE	ACTION DATE
Adopted 1/14/2002		
Reaffirmed 5/6/2002		

Responsibility for Policy Maintenance & References		
LAST EDITOR/DRAFTER NAME: Patrick P. Spicer, Esquire	JOB POSITION OF LAST EDITOR/DRAFTER: General Counsel	
PERSON RESPONSIBLE: Dr. Susan Brown	JOB POSITION OF PERSON RESPONSIBLE: Executive Director for Curriculum, Instruction and Assessment	
DESIGNEE NAME:	JOB POSITION OF DESIGNEE:	
REFERENCE 1 TYPE:	REFERENCE 1 NO.	REFERENCE 1 DESCRIPTION:
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005:		

LEGAL REFERENCES¹

All references are set forth in the Policy.

¹ All references are to specific federal or Maryland statutes or regulations. References are provided for convenience and informational purposes only and are not to be considered as exhaustive or as precluding Harford County Public Schools from relying upon any other statutes or regulations in support of a policy.

POLICY TITLE: Drama Production		
ADOPTION/EFFECTIVE DATE: 7/1/1982	MOST RECENTLY AMENDED:	MOST RECENTLY REAFFIRMED: 5/6/2002
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: Instruction		

In the Harford County Public Schools, administrators have the responsibility to protect and foster students' rights to freedom of responsible expression and to free access of information. In the fulfillment of these responsibilities, school administrators must remember that youth are required to attend school, that youth are of impressionable ages, and that the public schools are supported by the parents of all students. In this regard, drama for performance by students must be selected to balance every student's rights to gain knowledge with those curricular goals and objectives established by school authorities for the promulgation of sound educational purposes and principles.

Appropriate procedures shall be developed to assist principals in the selection of drama for performance by students in the secondary schools.

Board Approval Acknowledged By:

Patricia L. Skebeck, Secretary and Treasurer
Board of Education of Harford County

Policy Action Dates		
ACTION DATE	ACTION DATE	ACTION DATE
Adopted 7/1/1982		
Reaffirmed 10/26/1998		
Reaffirmed 5/6/2002		

Responsibility for Policy Maintenance & References		
LAST EDITOR/DRAFTER NAME: Unknown		JOB POSITION OF LAST EDITOR/DRAFTER: Unknown
PERSON RESPONSIBLE:		JOB POSITION OF PERSON RESPONSIBLE:
DESIGNEE NAME: N/A		JOB POSITION OF DESIGNEE: N/A
REFERENCE 1 TYPE:	REFERENCE 1 NO.	REFERENCE 1 DESCRIPTION:
REFERENCE 2 TYPE:	REFERENCE 2 NO.	REFERENCE 2 DESCRIPTION:
REFERENCE 3 TYPE:	REFERENCE 3 NO.	REFERENCE 3 DESCRIPTION:
REFERENCE 4 TYPE:	REFERENCE 4 NO.	REFERENCE 4 DESCRIPTION:
REFERENCE 5 TYPE:	REFERENCE 5 NO.	REFERENCE 5 DESCRIPTION:
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005: Instructional Program .03.05.095		

POLICY

Harford County Public Schools

POLICY TITLE: Drama Production		
ADOPTION/EFFECTIVE DATE: 7/1/1982	MOST RECENTLY AMENDED:	MOST RECENTLY REAFFIRMED: 5/6/2002
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: Instruction		

~~In the Harford County Public Schools, administrators have the responsibility to protect and foster students' rights to freedom of responsible expression and to free access of information. In the fulfillment of these responsibilities, school administrators must remember that youth are required to attend school, that youth are of impressionable ages, and that the public schools are supported by the parents of all students. In this regard, drama for performance by students must be selected to balance every student's rights to gain knowledge with those curricular goals and objectives established by school authorities for the promulgation of sound educational purposes and principles.~~

~~Appropriate procedures shall be developed to assist principals in the selection of drama for performance by students in the secondary schools.~~

Board Approval Acknowledged By:

Patricia L. Skebeck, Secretary and Treasurer
Board of Education of Harford County

I. Purpose

The purpose of this policy is to establish a process and criteria for the selection of drama productions.

II. Definitions

A. Student Production means a performance on the part of Harford County Public School ("HCPS") students of a play, musical or other artistic work which is:

1. extracurricular in nature or is performed outside the normal school hours; and,
2. is open to persons other than students.

- B. Extracurricular activity means school sponsored events, programs or undertakings that:
1. generally occur after the regular school day;
 2. are not graded and for which a credit is not earned, and is not described as a part of a course of study or subject offering in the course description guide including, but not limited to, interscholastic sports;
 3. which is coached or supervised by HCPS staff paid pursuant to a collective bargaining agreement or a coach appointed pursuant to Code of Maryland Regulations (COMAR) 13A.06.03.04B.

III. Statement of Policy

- A. Student productions shall:
1. Have a relationship to the curriculum; and
 2. Shall offer the opportunity for participation for students in accordance with federal and state law relating to the education of students with disabilities.
- B. The principal, in consultation with the Executive Director of Elementary School Performance or the Executive Director of Middle and High School Performance, as appropriate, shall approve all student productions.

Board Approval Acknowledged By:

Barbara P. Canavan, Superintendent
Board of Education of Harford County

POLICY

Harford County Public Schools

Policy Action Dates		
ACTION DATE	ACTION DATE	ACTION DATE
Adopted 7/1/1982		
Reaffirmed 10/26/1998		
Reaffirmed 5/6/2002		

Responsibility for Policy Maintenance & References		
LAST EDITOR/DRAFTER NAME: Patrick P. Spicer, Esquire	JOB POSITION OF LAST EDITOR/DRAFTER: General Counsel	
PERSON RESPONSIBLE: Dr. Susan Brown	JOB POSITION OF PERSON RESPONSIBLE: Executive Director of Curriculum, Instruction and Assessment	
DESIGNEE NAME:	JOB POSITION OF DESIGNEE:	
REFERENCE 1 TYPE:	REFERENCE 1 NO.	REFERENCE 1 DESCRIPTION:
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005: .03.05.095		

LEGAL REFERENCES¹

All references are set forth in the Policy.

¹ All references are to specific federal or Maryland statutes or regulations. References are provided for convenience and informational purposes only and are not to be considered as exhaustive or as precluding Harford County Public Schools from relying upon any other statutes or regulations in support of a policy.

POLICY

POLICY TITLE: Homework		
ADOPTION/EFFECTIVE DATE:	MOST RECENTLY AMENDED: 6/9/1997	MOST RECENTLY REAFFIRMED: 4/22/2002
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: Instruction		

Appropriate homework is the expectation for students at all levels of schooling. Properly planned homework assignments relate directly to classroom work and extend beyond the classroom. Homework provides the student valuable experience in following directions, making judgments, raising additional questions for study, and developing responsibility and self-discipline.

Board Approval Acknowledged By:

Patricia L. Skebeck, Secretary and Treasurer
Board of Education of Harford County

Policy Action Dates		
ACTION	DATE	ACTION DATE
Reaffirmed	3/10/1980	
Amended	6/11/1990	
Amended	6/9/1997	
Reaffirmed	4/22/2002	

Responsibility for Policy Maintenance & References		
LAST EDITOR/DRAFTER NAME: Unknown	JOB POSITION OF LAST EDITOR/DRAFTER: Unknown	
PERSON RESPONSIBLE:	JOB POSITION OF PERSON RESPONSIBLE:	
DESIGNEE NAME: N/A	JOB POSITION OF DESIGNEE: N/A	
REFERENCE 1 TYPE:	REFERENCE 1 NO.	REFERENCE 1 DESCRIPTION:
REFERENCE 2 TYPE:	REFERENCE 2 NO.	REFERENCE 2 DESCRIPTION:
REFERENCE 3 TYPE:	REFERENCE 3 NO.	REFERENCE 3 DESCRIPTION:
REFERENCE 4 TYPE:	REFERENCE 4 NO.	REFERENCE 4 DESCRIPTION:
REFERENCE 5 TYPE:	REFERENCE 5 NO.	REFERENCE 5 DESCRIPTION:
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005: School Administration - .02.08.075		

POLICY

Harford County Public Schools

POLICY TITLE: Homework		
ADOPTION/EFFECTIVE DATE:	MOST RECENTLY AMENDED: 6/9/1997	MOST RECENTLY REAFFIRMED: 4/22/2002
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: Instruction		

~~Appropriate homework is the expectation for students at all levels of schooling. Properly planned homework assignments relate directly to classroom work and extend beyond the classroom. Homework provides the student valuable experience in following directions, making judgments, raising additional questions for study, and developing responsibility and self-discipline.~~

~~Board Approval Acknowledged By:~~

~~Patricia L. Skebeck, Secretary and Treasurer
Board of Education of Harford County~~

I. Purpose and Scope

The purpose of this policy is to establish the Board's commitment to the assignment of homework and to establish criteria related to homework.

II. Definitions

- A. Homework means tasks or activities that a student is assigned to perform outside of class time.

III. Procedures

- A. Homework shall be directly related to the instructional objectives of the course or subject taught in the class for which the homework is assigned.

- B. No aspect of homework shall require or involve fundraising or the student or student's parents paying any sum of money to the school.
- C. Homework shall be reviewed by a teacher or designee who shall provide appropriate instructional follow-up regarding the homework.
- D. The Superintendent shall issue procedures to implement this policy.

Board Approval Acknowledged By:

Barbara P. Canavan
Superintendent

Policy Action Dates					
ACTION	DATE	ACTION	DATE	ACTION	DATE
Reaffirmed	3/10/1980				
Amended	6/11/1990				
Reaffirmed	6/9/1997				
Reaffirmed	4/22/2002				

Responsibility for Policy Maintenance & References	
LAST EDITOR/DRAFTER NAME: Patrick P. Spicer, Esquire	JOB POSITION OF LAST EDITOR/DRAFTER: General Counsel
PERSON RESPONSIBLE: Dr. Susan Brown	JOB POSITION OF PERSON RESPONSIBLE: Executive Director of Curriculum, Instruction and Assessment
DESIGNEE NAME: N/A	JOB POSITION OF DESIGNEE: N/A
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005: School Administration - .02.08.075	

LEGAL REFERENCES¹

All references are set forth in the Policy.

¹ All references are to specific federal or Maryland statutes or regulations. References are provided for convenience and informational purposes only and are not to be considered as exhaustive or as precluding Harford County Public Schools from relying upon any other statutes or regulations in support of a policy.

POLICY TITLE: Current Expense Fund Undesignated Fund Balance		
ADOPTION/EFFECTIVE DATE: 5/22/2001	MOST RECENTLY AMENDED:	MOST RECENTLY REAFFIRMED:
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: Fiscal		

The Current Expense Fund budgetary basis undesignated fund balance target is to range between one-tenth percent (0.1%) and one-quarter percent (0.25%) of the ensuing year expenditures but not less than \$500,000.

Amounts in excess of the targeted one-quarter percent (0.25%) of the ensuing year expenditures are to be used for one-time expenditures in the ensuing year (e.g., transfer to capital projects accounts, equipment purchases, and new program start-up costs).

Board Approval Acknowledged By:

Patricia L. Skebeck, Secretary and Treasurer
Board of Education of Harford County

Policy Action Dates		
ACTION DATE	ACTION DATE	ACTION DATE
Adopted 5/22/2001		

Responsibility for Policy Maintenance & References		
LAST EDITOR/DRAFTER NAME: Unknown		JOB POSITION OF LAST EDITOR/DRAFTER: Unknown
PERSON RESPONSIBLE:		JOB POSITION OF PERSON RESPONSIBLE:
DESIGNEE NAME: N/A		JOB POSITION OF DESIGNEE: N/A
REFERENCE 1 TYPE:	REFERENCE 1 NO.	REFERENCE 1 DESCRIPTION:
REFERENCE 2 TYPE:	REFERENCE 2 NO.	REFERENCE 2 DESCRIPTION:
REFERENCE 3 TYPE:	REFERENCE 3 NO.	REFERENCE 3 DESCRIPTION:
REFERENCE 4 TYPE:	REFERENCE 4 NO.	REFERENCE 4 DESCRIPTION:
REFERENCE 5 TYPE:	REFERENCE 5 NO.	REFERENCE 5 DESCRIPTION:
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005: General Administration .02.09.013		

POLICY TITLE: CURRENT EXPENSE FUND UNDESIGNATED FUND BALANCE		
ADOPTION/EFFECTIVE DATE: 5/22/2001	MOST RECENTLY AMENDED:	MOST RECENTLY REAFFIRMED:
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: Fiscal		

~~The Current Expense Fund budgetary basis undesignated fund balance target is to range between one tenth percent (0.1%) and one quarter percent (0.25%) of the ensuring year expenditures but not less than \$500,000.~~

~~Amounts in excess of the targeted one quarter percent (0.25%) of the ensuring year expenditures are to be used for one-time expenditures in the ensuring year (e.g., transfer to capital projects accounts, equipment purchases, and new program start-up costs).~~

Board Approval Acknowledged By:

Patricia L. Skebeck, Secretary and Treasurer
Board of Education of Harford County

I. Purpose

The purpose of this policy is to define and establish criteria related to the Fund Balance of Harford County Public Schools ("HCPS").

II. Definitions

- A. **Fund Balance** means the amount of cumulative funds in HCPS general fund remaining unspent at the end of any fiscal year.
- B. **Assigned Fund Balance** means any portion of the fund balance that is earmarked for a specific purpose.
- C. **Unassigned Fund Balance** means the remaining fund balance not specifically identified for a specific purpose, and available for one-time expenditures.

III. Statement of Policy

- A. HCPS shall maintain an Unassigned Fund Balance of between 1.0% to 2.0% of expenditures set forth in the prior fiscal year's operating budget.**
- B. In the event Fund Balance exceeds the 2.0% margin set forth above, the amount of such excess and HCPS financial condition shall be evaluated by the Superintendent who shall determine whether to recommend to the Board use of such excess for nonrecurring, or one-time expenditures.**
- C. In the event Fund Balance shall fall below the 1.0% margin set forth above, the Superintendent shall recommend to the Board a plan to restore and maintain Fund Balance to at least the 1.0% margin.**

Board Approval Acknowledged By:

**Barbara P. Canavan, Superintendent
Board of Education of Harford County**

Policy Action Dates		
ACTION DATE	ACTION DATE	ACTION DATE
Adopted 5/22/2001		

Responsibility for Policy Maintenance & References	
LAST EDITOR/DRAFTER NAME: Unknown Patrick P. Spicer	JOB POSITION OF LAST EDITOR/DRAFTER: Unknown General Counsel
PERSON RESPONSIBLE: Ms. Deborah Judd	JOB POSITION OF PERSON RESPONSIBLE: Assistant Superintendent Business Services
DESIGNEE NAME: N/A	JOB POSITION OF DESIGNEE: N/A
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005: General Administration .02.09.013	

LEGAL REFERENCES¹

All references are set forth in the Policy.

Section 5-101 of the Education Article of the Maryland Code of Regulations.

¹ All references are to specific federal or Maryland statutes or regulations. References are provided for convenience and informational purposes only and are not to be considered as exhaustive or as precluding Harford County Public Schools from relying upon any other statutes or regulations in support of a policy.

POLICY TITLE: OFFICE OF INTERNAL AUDIT		
ADOPTION/EFFECTIVE DATE:	MOST RECENTLY AMENDED:	MOST RECENTLY REAFFIRMED:
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: SCHOOL SYSTEM GOVERNANCE		

I. Purpose

The purpose of this policy is to establish the Office of Internal Audit and criteria related to this office.

II. Definitions

- A. **Internal Auditor** means the person appointed by the Board to operate and administer the Office of Internal Audit.
- B. **Board** means Board of Education of Harford County.

III. Statement of Policy

- A. The Office of Internal Audit is established by this policy.
- B. The Office of Internal Audit shall function as an independent office, a position which reports directly to the Board. The Office of Internal Audit shall be independent of the school system administration and is functionally ~~and operationally~~ **subject to the authority of the President of the Board of Education.**
- C. The Office of Internal Audit shall:
 - 1. ~~Assist the Board in the discharge of its duties and responsibilities.~~ **Develop, with input from the Board of Education's Audit Committee, an annual audit plan, to include goals, objectives, and an outline of activities for the year, subject to the approval of the Board of Education.**
 - 2. **Complete audits of the school system as defined by the annual audit plan.**

3. Furnish the Board, the school system and administrators with all audits performed with analysis, recommendations and information related thereto.
 4. ~~Facilitate and serve as liaison with regard to any external audits of the school system.~~
- D. The Office of Internal Audit shall have the authority to access all school system personnel, records, and property except when prohibited by law.
 - E. All Office of Internal Audit functions shall be conducted in accordance with applicable audit standards and professional rules.
 - F. The Board, or its designee, shall have the authority to appoint, replace or dismiss the Internal Auditor.
 - G. The Board, or its designee, shall evaluate the performance of the Internal Auditor.
 - H. For purposes of leave and ~~administrative~~ **other operational** matters, the Internal Auditor shall report to the Assistant Superintendent of Business Services.

Board Approval Acknowledged By:

Barbara P. Canavan, Superintendent
Board of Education of Harford County

Policy Action Dates		
ACTION DATE	ACTION DATE	ACTION DATE

Responsibility for Policy Maintenance & References	
LAST EDITOR/DRAFTER NAME: Patrick P. Spicer, Esquire	JOB POSITION OF LAST EDITOR/DRAFTER: General Counsel
PERSON RESPONSIBLE:	JOB POSITION OF PERSON RESPONSIBLE:
DESIGNEE NAME:	JOB POSITION OF DESIGNEE:
POLICY NUMBER PRIOR TO NOVEMBER 1, 2005:	

LEGAL REFERENCES¹

All references are set forth in the Policy.

¹ All references are to specific federal or Maryland statutes or regulations. References are provided for convenience and informational purposes only and are not to be considered as exhaustive or as precluding Harford County Public Schools from relying upon any other statutes or regulations in support of a policy.