

**RESCIND CURRENT BOARD RULE 2-15 INTERNAL AUDIT COMMITTEE
AND ADOPT NEW BOARD RULE 2-15, INTERNAL AUDITS**

THE GENERAL COUNSEL RECOMMENDS:

Rescinding current Board Rule 2-15 Internal Audit Committee and adopting a new Board Rule 2-15, Internal Audits proposed as follows:

TEXT:

Sec. 2-15. Internal Audits.

- (a) The Chief Executive Officer is responsible for ensuring that internal audits are conducted and for the ongoing improvement of the internal audit process.
- (b) The Chief ~~Executive Officer's responsibilities shall include, but not be limited to, (i) developing an~~

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annual internal audit plan for purposes of providing objective analyses, appraisal and evaluation of risks associated with fiscal and programmatic activities of the school district, (ii) determining that the school district is effectively allocating resources on programs, external activities, partner-