

CLARK COUNTY SCHOOL DISTRICT REGULATION

R-3420

PERIODIC AUDITS

- I. Clark County School District funds and accounts shall be audited annually by a certified public account in compliance with Nevada statutes. Special audits as deemed appropriate by the District shall be made by a certified public accountant if requested.
- II. The District's Internal Audit Department shall conduct a variety of internal audits in accordance with an audit plan approved annually by the Chief of Staff, with such plans and general results of audits being periodically reviewed with the Superintendent of Schools. The plan shall be amended for special audits or assignments on an as-needed basis and may include audits of any School District and School District-related activities.
- III. The Director of the Internal Audit Department, Office of the Chief of Staff, is responsible for developing and implementing procedures for the Internal Audit Department. All internal audits will be conducted and reported on in accordance with The Institute of Internal Auditors, "Standards for the Professional Practice of Internal Auditing."

Legal Reference:	NRS Chapter 354 Local Financial Administration
Review Responsibility:	Finance and Operations Division
Adopted:	[3430:2/10/66]
Revised:	1/21/74; 9/1/78; 3/26/81; 12/12/89; 7/22/99
Pol. Gov. Review:	6/28/01
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