

The Atlanta Independent School System exists under the authority of the district charter as authorized by state law. The Atlanta Board of Education is charged with the responsibility of the control and management of the Atlanta Independent School System, known as the Atlanta Public Schools, which is a governmental entity separate and apart from the city of Atlanta and the state of Georgia.

**Charter of the Atlanta Independent School System  
(Senate Bill 204, 2003; as amended by House Bill 241, 2013)**

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**SECTION 4-102. Internal audit function.**

(a) The Board shall establish an internal audit function that falls under the supervision of an internal auditor. The internal auditor may be either an individual employed by the Board or the account manager of a firm hired by the Board. Such appointment of the internal auditor may be by contract authorized by the Board.

(b) The internal auditor shall be a certified internal auditor or a certified public accountant, demonstrating at least ten years' experience in public financial and fiscal practices, performance and financial auditing, and municipal accounting.

(c) The internal auditor need not be a resident of the city at the time of his or her appointment, but he or she shall reside in the city within six months of such appointment and continue to reside therein throughout such appointment.

(d) The internal auditor shall not be involved in partisan political activities or the political affairs of the school system.

(e) Within the budget approval process and established personnel policies for all departments, the internal auditor shall, with Board approval, have the power to appoint, employ, and remove such assistants, employees, and personnel as he or she may deem necessary for the efficient and effective administration of the office.

(f) The internal auditor will be charged with, but not be limited to, the following duties and responsibilities:

(1) To conduct performance and financial audits of the school system and its departments, offices, and activities in order to determine independently whether:

(A) Activities and programs being implemented have been authorized by the Board, state law, or applicable federal law or regulations and the activities and programs are being conducted and funds expended in compliance with applicable laws;

(B) The department, office, or agency is acquiring, managing, protecting, and using its resources, including public funds, personnel, property, equipment, and space, economically, efficiently, and effectively and in a manner consistent with the objectives intended by the authorizing entity or enabling legislation;

(C) The organization, programs, activities, functions, or policies are effective, including the identification of any causes of inefficiencies or uneconomical practices, such as inadequacies in management information systems, internal and administrative procedures, organization structure, use of resources, allocation of personnel, purchasing policies, and equipment;

(D) The desired results or benefits are being achieved;

- (E) Financial and other reports are being provided that disclose fairly, accurately, and fully all information that is required by law, that is necessary to ascertain the nature and scope of programs and activities, and that is necessary to establish a proper basis for evaluating the results of programs and activities including the collection of, accounting for, and depositing of revenues and other resources;
- (F) Management has established adequate operating and administrative procedures and practices, systems, or accounting internal control systems and internal management controls; and
- (G) Indications of fraud or abuse or illegal acts are present. If fraud or abuse by a Board member is present, the matter shall be put before the Ethics Commission;
- (2) To submit an annual report to the Board indicating audits completed, major findings, corrective actions taken by administrative managers, and significant findings which have not been fully addressed by management; and
- (3) To perform such other duties and responsibilities as provided for by this Act or directed by the Board.
- (g) All officers and employees shall allow the internal auditor immediate access to any and all books, records, documents, and other requested information, including automated data, pertaining to the business of the school system and within their custody regarding powers, duties, activities, organization, property, financial transactions, contracts, and methods of business required to conduct an audit or other official duties. In addition, such officers and employees shall provide access for the auditor to inspect all property, equipment, and facilities within their custody. Further, all contracts with outside contractors and subcontractors shall provide for the auditor's access to all financial and performance related records, property, and equipment purchased in whole or in part with system funds and facilities.
- (h) The internal auditor shall present any confidential information to the Board during regularly scheduled closed executive sessions.
- (i) The internal auditor shall not publicly disclose any information received during an audit that is confidential in accordance with any local, state, or federal law or regulation.
- (j) Any reports issued by the internal auditor shall be made available for public inspection or copying at a reasonable cost.