

## Portland Public Schools (PPS) Internal Performance Audit Charter

### Purpose and Mission

State and local governments can enhance credibility with the taxpayers by implementing performance audits to support accountability and guarantee that tax dollars are spent as effectively as possible.

Portland Public Schools (PPS) performance auditing objectives and systematic examination facilitate decision-making by providing objective and systematic examination facilitate decision-making, accountability for overseeing or initiating corrective action; and improve student

performance District-wide. The objectives of performance audits vary, but generally address whether PPS is operating economically and efficiently, and/or whether it is achieving desired

The purpose of the internal performance audit function is to help improve the accountability and performance of PPS through independent auditing and reporting.

The powers, duties, activities, organization, property, equipment, financial transactions, and responsibilities of the PPS Performance Auditor ("the Auditor") are defined in the Charter, which is approved by the Audit Committee and Board of Education.

The PPS Performance Auditor shall adhere to Generally Accepted Government Auditing Standards (GAGAS, aka yellow book) in conducting its work and shall be considered independent as defined by those standards.

PPS district officers and employees shall furnish the Auditor with requested information and provide the Auditor with access to employees, information, and records within their custody or control. The Auditor shall have the same powers, duties, activities, organization, property, equipment, financial transactions, and methods of business required to conduct an audit or otherwise perform audit

2. All contracts with outside contractors and subcontractors shall provide for Auditor access to all financial and performance-related records, property, and equipment purchased in whole or in part with District funds.

3. The Auditor shall allocate resources, set frequencies, select subjects, determine scope of work, and apply the techniques required to accomplish audit objectives for the approval of the Audit Committee.

4. The Auditor may obtain the necessary assistance of PPS personnel, as well as other specialized services and/or auditors outside PPS.

5. The Auditor shall not publicly disclose any information received during an audit involving matters that are confidential, privileged, or are otherwise exempt from disclosure (T0 Td( )TjEMC -8.5

consider modifications, and approve the annual audit plan. The Audit Committee will then make a recommendation to the Board of Education which will provide final authorization.

2. In consultation with the Audit Committee, staff, and all Board members, the Auditor will select topics based on risk, potential cost savings and service improvements; achievement of educational outcomes; potential for disparate outcomes; level of public and School Board interest; evidence of problems or wrongdoing; risk of loss or abuse; and availability of audit staff.

3. Auditor will communicate to the Audit Committee the impact of resource limitations on the audit plan.

4. Auditor will review and adjust the audit plan, as necessary, in response to changes in PPS's business, risks, operations, programs, systems, and controls.

5. Auditor will communicate to the Audit Committee any significant proposed interim changes to the audit plan.

6. Auditor will follow up on engagement findings and corrective actions, and report periodically to the Audit Committee any corrective actions not effectively implemented.

7. Auditor will ensure trends and emerging issues that could impact PPS are considered and communicated to senior management and the Audit Committee as appropriate.

8. The Audit Committee will review all performance audits done by external auditors and make

The Auditor shall have authority to conduct performance or other audits of all schools, offices, activities, and programs –

