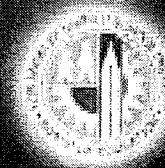


**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

FINGERTIP FACTS

2010-2011



Building a world class education

SCHOOL CALENDARS (K-12)

The Los Angeles Unified School District (LAUSD) has five instructional calendars for 2010-2011.

- Two alternate schedules for select schools that started classes in August rather than September.
- Traditional (single-track), four-track (90/30) and three-track (Concept 6) school calendars.
- All calendars reflect the shortened school year caused by severe state budget cuts.

ALTERNATE SCHOOL CALENDARS

(Balanced Traditional Calendar for 3 Local District 2 schools):

First Day of Instruction August 9, 2010
 Second Semester Begins..... February 7, 2011
 Last Day of Instruction..... June 27, 2011

(Early Start Calendar for 17 schools in Local Districts 1,2,5&6):

First Day of Instruction August 16, 2010
 Second Semester Begins..... January 10, 2011
 Last Day of Instruction..... June 7, 2011

SINGLE-TRACK CALENDAR (TRADITIONAL)

Fall Semester..... Sept. 13, 2010
 Second Semester..... Feb. 14, 2011
 Winter Recess..... Dec. 20, 2010-Jan. 7, 2011
 Spring Recess..... April 18-22, 2011
 Last Day of Instruction..... June 24, 2011

YEAR-ROUND CALENDARS

Four-Track (90/30)

Start: July 6, 2010 Tracks B,C,D **End:** June 28, 2011 Tracks A,B,C
Start: August 17, 2010 Track A **End:** May 6, 2011 Track D

Three-Track (Concept 6)

Start: July 6, 2010 Tracks B, C **End:** May 3, 2011 Track C
Start: August 30, 2010 Track A **End:** June 30, 2011 Tracks A, B

HOLIDAYS

Veterans' Day – Nov. 11, 2010
 Thanksgiving – Nov. 25-26, 2010
 Dr. Martin Luther King Jr. Day – Jan. 17, 2011
 Presidents' Day – Feb. 21, 2011
 Memorial Day – May 30, 2011

STUDENT ENROLLMENT INFORMATION

Elementary Schools	291,479
Middle Schools	124,820
Senior High Schools	162,225
SPAN Schools	23,728
Charter Schools	60,643
Special Education	3,829
Continuation High Schools	4,417
Opportunity HS & Alternative Work Centers (AEWC)	3,440
Opportunity Schools/Units	2,747
Community Day Schools	1,113
Adult Education Schools	396,250
TOTAL K-12 ENROLLMENT	678,441*
TOTAL LAUSD ENROLLMENT (including Adult Education)	1,074,691*

*Counts do not reflect Norm Day (October 2010) data.

NUMBER OF K-12 SCHOOLS, CENTERS, & CHARTER SCHOOLS

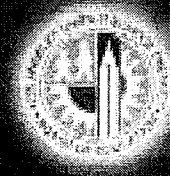
Elementary	534
Middle	129
Senior High	129
SPAN Schools (not magnets)	19
Charter Schools (Independent)	153
Continuation Senior Highs	40
Special Education	19
Community Day Schools	11
Opportunity HS & Alternative Work Centers (AEWC)	31
TOTAL K-12	1,065

OTHER SCHOOLS & CENTERS

Community Adult	24
Early Education Centers	109
State Preschools	64
Regional Occupational Centers	5
Regional Occupational Program	1
Skill Centers	5
TOTAL SCHOOLS & CENTERS	208

FINGERTIP FACTS

2010-2011



Building a world class education

SCHOOL DISTRICT EMPLOYEES

K-12 Teachers	29,006
Adult Teachers	1,922
Early Childhood Teachers	728
TOTAL TEACHERS¹	31,656
K-12 Administrators	1,969
Adult Administrators	131
Early Childhood Administrators	51
TOTAL ADMINISTRATORS²	2,151
Other Certificated Support Personnel ³	4,422
Regular Classified Personnel	30,545
TOTAL EMPLOYEES	68,774

Employee counts as of August 19, 2010.

¹Includes classroom and non-classroom teaching positions, e.g. instructional coaches.

²Includes school-based administrators and non-school-based local and central district administrators.

³Includes non-teaching and non-administrative certificated personnel, e.g., school psychologists, nurses and counselors.

FINANCIAL INFORMATION (2010-2011)

The LAUSD receives almost **80 percent** of its General Fund, Regular Program money from the State. LAUSD's General Fund, Regular Program, pays for school expenses including:

Certificated salaries (teachers, librarians, counselors, nurses, and administrators)	\$2.3 billion	45%
Classified salaries (e.g., instructional aides, office employees, custodians, plumbers, bus drivers and their supervisors)	\$770 million	15%
Employee benefits (retirement plans, employee health insurance and Workers' Compensation Insurance)	\$1.2 billion	23%
Other operating expenses (contracts, utilities, rents and leases, travel expense and instructional consultants)	\$542 million	11%
Other outgoing expenses (miscellaneous items)	\$158 million	3%
Books and Supplies (textbooks, instructional materials, general supplies and fuel)	\$115 million	2%
Capital Outlay (cost of facilities [land and buildings], books and media for libraries and equipment)	\$33 million	1%
Total Expenses General Fund, Regular Program	\$5.1 billion	

Note: Figures have been rounded. Most of the District's capital outlay costs are in bond funds devoted specifically to school construction and modernization.

SCHOOL CONSTRUCTION

The LAUSD is undergoing a \$20.1 billion voter-approved transformation to build new schools to reduce overcrowding and improve existing campuses throughout the District. Since the first bond was passed in 1997:

New K-12 schools constructed	94
K-12 new schools remaining to be built	41

Nearly 19,000 modernization and repair projects have been completed at existing campuses.

For more information, visit: www.laschools.org

LAUSD BOUNDARIES

The total area of the LAUSD is 710 square miles. In addition to the city of Los Angeles, the district serves many other cities and several unincorporated areas of Los Angeles County.

CITIES ENTIRELY WITHIN LAUSD

Cudahy	Maywood
Gardena	San Fernando
Huntington Park	Vernon
Lomita	West Hollywood

CITIES PARTIALLY WITHIN LAUSD

Alhambra *	Long Beach
Bell	Los Angeles
Bell Gardens	Lynwood
Beverly Hills	Montebello
Calabasas *	Monterey Park
Carson	Rancho Palos Verde
City of Commerce	Rolling Hills Estates
Culver City	Santa Clarita *
Downey	Santa Monica
El Segundo	South Gate
Hawthorne	South Pasadena *
Inglewood	Torrance

LAUSD also provides services to several unincorporated areas of Los Angeles County.

* Only a few parcels of land generating no enrollment are within LAUSD.

CHARTER OFFICE OF THE INSPECTOR GENERAL

Purposes

The Office has two interrelated purposes:

- To audit the District's records and record-keeping systems, identify deviations from proper business practices and recommend changes to the District's system of internal controls.
- To detect and prevent fraudulent or unethical behavior by District employees or firms doing business with the District, and to recommend necessary changes to the District's policies.

Scope of Work (Office of Audits)

- Prepare an annual audit plan based on an entity-wide risk assessment that considers risks related to compliance and internal control issues and District goals.
- Inform District management of identified risks so preventive actions can be taken.
- Working with District management and the District's independent auditor, review the District's mechanisms of financial controls and recommend cost-effective improvements.
- Develop appropriate procedures and training for audit staff.
- Review attendance, time reporting and financial records as necessary.
- Test whether enrollment and attendance records are correct.
- Test whether the managers of student body, imprest and cafeteria funds have followed proper procedures.
- Test whether schools (including Charter and Learn schools) have maintained adequate financial and personnel records.
- Audit the District's systems of electronic data processing (EDP).
- Perform operational reviews of District organizational units.
- Test whether BB bond funds are properly accounted for.
- Advise the Board of Education regarding effective methods of contracting, including the selection process and awarding of contracts.
- Test whether the District's records comply with grant compliance requirements.
- Advise the Board of Education regarding the appropriate level and kinds of resources needed to carry out the audit function, improve internal controls, and detect and prevent fraud.

Scope of Work (Office of Investigations)

- Develop procedures for the investigation or referral of alleged fraudulent or unethical activities.
- Conduct investigations and review investigations carried out by others, to detect and prevent waste, fraud and abuse in the District's programs and operations.
- Identify systemic issues and systemic steps that can be taken to reduce fraudulent or unethical activities.
- Manage the District's Fraud Hotline. Investigate or refer allegations made via the Fraud Hotline and via the Board Rule 133 process.

- Protect individuals who allege misconduct from retaliation to the extent allowed by law. Develop a Whistle Blower's Protection Policy for Board consideration.
- Recommend remedies in situations where apparent fraudulent or unethical behavior has been found.
- Protect the due process rights of individuals and corporate entities that are accused of wrongdoing.
- Coordinate with appropriate offices and agencies when criminal activity is suspected.

Authority of the Inspector General

The Inspector General is authorized:

- To audit and investigate any and all functions within the District as well as private entities that do business with the District.
- To have full, free and unrestricted access to all LAUSD records, reports, audits, reviews, plans, projections, documents, files, contracts, memoranda, correspondence, data or information on audio/video/computer tape/disk, or other materials of LAUSD.
- If permitted by law, to subpoena witnesses, administer oaths or affirmations, take testimony and compel the production of such books, papers, records and documents as may be deemed relevant to any inquiry or investigation undertaken.
- To hire staff or employ contract services within the scope of the budget authorized by the Board of Education and within employment and public procurement requirements.
- To share information relating to possible criminal acts with appropriate law enforcement officials.

Qualifications and Term of Office of the Inspector General

The Inspector General shall have knowledge and experience in the following areas:

- Accounting and auditing
- Investigative techniques
- Criminal law, civil law, rules of evidence and expert witness matters
- Management of a professional staff

The following process shall be used to fill the Inspector General's position:

- The Personnel Commission advertises the position and screens candidates.
- The Personnel Commission presents three to five candidates to the Business, Finance, Audit and Technology ("BFAT") Committee or its successor(s).
- The BFAT Committee presents a recommended candidate to the Board of Education.

The Board of Education shall appoint the Inspector General for a three-year term. The appointment may be renewed at the Board's discretion at three-year intervals.

Relationship to the Board of Education and the BFAT Committee

The Inspector General shall report to the Board of Education. He/she shall receive oversight from the BFAT Committee. The Inspector General shall present an annual work plan for the BFAT Committee's review and approval. He/she shall apprise Committee members of audits and investigations in progress at least quarterly and seek their approvals and recommendations as appropriate. The Inspector General shall keep the Board of Education and BFAT Committee fully and currently informed concerning reports of fraud and other serious problems, abuses, and deficiencies related to the administration of programs and operations.

The Inspector General may communicate directly with members of the BFAT Committee and/or the Board President regarding any issue that requires the immediate attention by the BFAT Committee or the Board of Education, whether they are informative in nature or requiring direction or approval.

When it is appropriate to discuss matters in closed session, the Inspector General may schedule such matters for closed session discussion with the BFAT Committee or the Board of Education.

The Board of Education shall schedule time as needed to hear concerns and recommendations of the Office of the Inspector General and responses of District management.

The Inspector General shall submit an annual report to the Board of Education by July 31 of each fiscal year. The report shall summarize the activities of the office during the preceding fiscal year.

The Board of Education and the BFAT Committee shall evaluate the Inspector General's performance on an annual basis. The evaluation shall be based on the Quality Standards for Federal Offices of Inspector General as well as the goals, strategies and performance measures contained in the strategic plan for the Office of the Inspector General.

Each spring, the Board of Education shall establish a fiscal-year budget for the Office of the Inspector General, taking into account the amount the Inspector General requests to perform his or her mission and the District's overall financial condition. The Board of Education may modify the OIG's budget during the course of the fiscal year as conditions warrant. The Superintendent and his or her staff have no authority to reduce the budget of the Office of the Inspector General without an express vote of the Board of Education.

Relationship to District Management

The Board of Education expects and encourages the Office of the Inspector General to be an independent voice that expresses its views without censorship by District management. The OIG is expected to develop its own annual priorities for approval by the BFAT Committee, identify problems within LAUSD or with its vendors, and where appropriate recommend solutions. The Board recognizes that the OIG and District management may not always agree regarding the OIG's priorities, analyses, or recommendations.

While fully supporting the independence of the OIG, the Board of Education also believes that District management and the OIG are parts of a single organization with a common purpose of improving education and using the District's resources wisely. The Board expects the OIG and District management to develop and maintain a relationship that is designed to further their common purpose. The OIG and District management are expected to meet regularly, discuss priorities, share information and ideas, and seek agreement where possible so that the OIG's work can contribute most effectively to the District's primary objectives.

District management is responsible for the day-to-day management of District programs, which includes establishing and maintaining effective controls to ensure that: appropriate goals and objectives are met; resources are safeguarded; laws, regulations and policies are followed; and reliable data are obtained, maintained and fairly disclosed. District management is also responsible for establishing policies and systems of internal control that discourage fraudulent or unethical behavior.

The OIG is responsible, along with the District's external auditors, for reviewing and testing the District's internal control structure to ensure that resources are applied efficiently, economically and effectively. The OIG shall keep the Superintendent fully and currently informed concerning reports of fraud and other serious problems, abuses and deficiencies related to the administration of programs and operations.

District management is expected to communicate its agreement or disagreement with any recommendations made in OIG audits, and to track the implementation of recommendations with which it agrees. Similarly, District management is expected to track any actions it takes in response to OIG investigations. District management is responsible for reporting any allegations or evidence of misconduct to the Inspector General and for providing full information to the staff of the Office of the Inspector General about matters in which the Office has a legitimate interest. District management is expected to protect employees who contact the Inspector General and/or staff of the Office of the Inspector General from reprisal or threat of reprisal, unless the employee knowingly gave false information or gave information with willful disregard for its truth or falsity.

Role of Other Offices

The District's General Counsel is responsible for advising the Board of Education regarding its legal options in the pursuit of remedies against employees and contractors.

The LAUSD School Police and other Police agencies are responsible for investigating alleged crimes other than white-collar crime.

The LAUSD Office of Staff Relations is responsible for matters having to do with the District's labor agreements and providing advice regarding employee discipline.

The LAUSD Personnel Commission is responsible for investigating alleged violations of the classified merit system laws and rules.

The OIG will coordinate media contacts with the District's Director of Communications.

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Los Angeles Unified School District

Today's Learners, Tomorrow's Leaders



Office Of the General Counsel

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David Holmquist, General Counsel

Welcome

Welcome to the official web site of the Los Angeles Unified School District, Office of the General Counsel. The Office of the General Counsel (OGC) of the Los Angeles Unified School District seeks to be nothing less than the best public law office in Los Angeles County. The OGC is an ethical, high performance legal department with high professional standards and integrity that provides first class legal service to the teachers, supervisors and administrators who support the District's 700,000 plus students that we educate. While we use our skills to advise and counsel schools and administrative offices, we recognize that our ultimate clients are the students of the District and their families, and work to support the District's vision that all of our students will graduate, college prepared and career ready.

The OGC is committed to the following:

Making the educational needs of LAUSD students a core aspect of what we do:

- Creating a work environment that values each member's diversity and encourages information sharing and innovation, input and participation; and
- Ensuring that every employee's contribution to the department and to LAUSD is valued regardless of his or her position, assignment or role.

Vision

To be the preeminent legal department driven by innovation and integrity to support high quality instruction for LAUSD students and public education.

Mission

Our mission is to use our specialized knowledge and skills to support the collective efforts of our District. We provide effective and responsive advice while creating an ethical environment and empowering the equitable treatment of all students. We value our people and are committed to fostering individual growth and professional excellence.

Office:
333 S. Beaudry Ave.
Floor 24
Los Angeles, CA 90017
Phone: (213) 241-6601
Fax: (213) 241-8444

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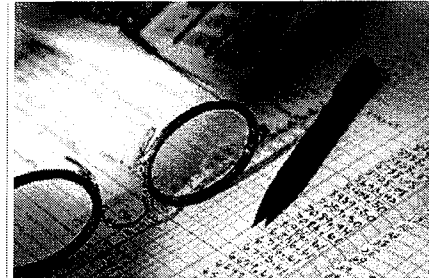
Office: 333 S. Beaudry Ave.,
 12th floor
 Los Angeles, CA 90017
 Phone: (213) 241-7700
 FAX: (213) 241-6826

Mission Statement

The mission of the Office of the Inspector General is to promote integrity and credibility in the Los Angeles Unified School District by conducting audits, investigations and reviews to detect and prevent waste, fraud and abuse and to identify opportunities for improving efficiency and effectiveness.

About Our Office

Administrator: Jess Womack
 Interim Inspector General
Address: 333 South Beaudry Avenue, 12th Floor
 Los Angeles, CA 90017
Phone: 213-241-7700
FAX: 213-241-6826
E-mail:



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LOS ANGELES UNIFIED SCHOOL DISTRICT
PERSONNEL COMMISSION

CLASS DESCRIPTION
Class Code 1392

AUDIT MANAGER

DEFINITION

Plans, directs, and participates in a broad internal auditing program and specific audits of the District's financial and operational functions to assure adherence to established policies and procedures and to offer constructive analysis and appraisal of the District's financial and operational policies and procedures and systems of internal control.

TYPICAL DUTIES

- Assigns, trains, and supervises a group of internal audit staff members.
- Conducts complex financial and performance audits.
- Prepares and approves a comprehensive program of audit coverage for assigned school or facility.
- Contacts schools and facilities to schedule audits and assigns audits to the audit staff.
- Supervises, develops, and improves the professional capabilities of the audit staff through on-the-job training and staff meetings and seminars to ensure that they successfully carry out their job responsibilities.
- Appraises employee performance on an annual basis, as well as providing informal appraisals throughout the year.
- Maintains contact with the audit staff to keep abreast of the status of all audits and keeps the Director of Internal Audit and Special Investigations informed of audit status and any problems affecting the timely completion of assigned audits.
- Reviews audit workpapers to ensure that audit report findings and conclusions are valid and are supported by well documented, adequately referenced, and properly completed workpapers.
- Reviews and edits audit reports prepared by the audit staff to ensure that relevant information is provided to management on a timely basis.
- Ensures that audit reports present findings, conclusions, recommendations, and potential monetary benefits to motivate management to take corrective action.
- Authorizes the publication of audit reports, under the direction of the Director of Internal Audit and Special Investigations.
- Reviews important contracts and proposals, as requested, to offer constructive suggestions prior to execution.
- Determines which audits require a follow-up review to ensure that corrective actions have been implemented.
- Keeps informed of the status of District's financial and business functions and policies and procedures relevant to the audits assigned.
- Consults and coordinates with the District's public accountants, in cooperation with the Director of Internal Audit and Special Investigations, the internal auditing program versus the outside auditing program to determine how each can serve the other and avoid duplication of effort and excess cost.
- Approves time sheets for the audit staff.
- Performs other related duties as assigned.

DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

An Audit Manager assists in administering the District's internal auditing program and directs complex and sensitive audits of financial and operational functions.

The Director of Internal Audit and Special Investigations directs and reviews audit and investigation activities and special investigations. The Deputy Director of Internal Audit and Special

LOS ANGELES UNIFIED SCHOOL DISTRICT CLASS DESCRIPTION

PERSONNEL COMMISSION Class Code 1398

Unit S

AUDIT SUPERVISOR

DEFINITION

Plans, organizes, and conducts financial and performance audits of schools and offices to determine adherence to established accounting policies and procedures and to provide constructive analysis and appraisal of District financial and operational policies and procedures and systems of internal control.

TYPICAL DUTIES

Assigns, trains, and supervises a group of internal audit staff members.

Conducts complex financial and performance audits.

Reviews and appraises soundness, adequacy and application of financial and operational controls.

Reviews for excessive cost overruns, inefficiencies and fraud, and ascertains that District assets are properly utilized, accounted for, and safeguarded.

Determines that District accounting and financial operations are conducted in compliance with State and federal regulations.

Plans audits and writes programs prior to starting field work, as necessary, to ensure that the time spent in the field is as productive as possible.

Determines the nature and amount of auditing procedures to be done to identify all relevant audit issues (including the assessment of "risk") and reaches valid conclusions on a timely basis.

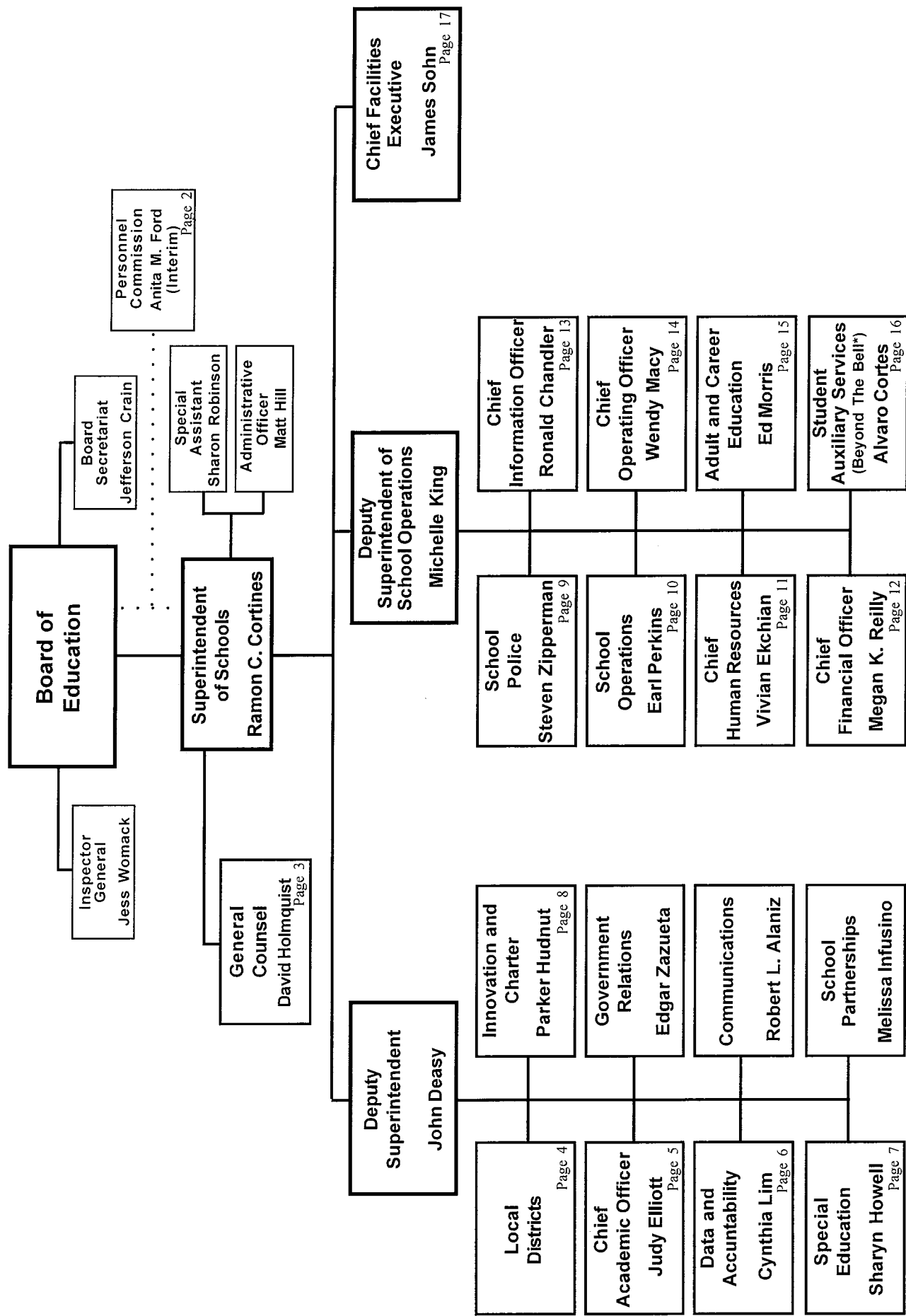
Keeps up-to-date on District accounting and financial policies and procedures and incorporates relevant additions/changes into the audit procedures and programs.

Communicates audit-related issues, including audit status, audit findings and conclusions, and significant problems, to management and supervisory staff, as the audit field work progresses.

Completes audit fieldwork, with limited supervision.

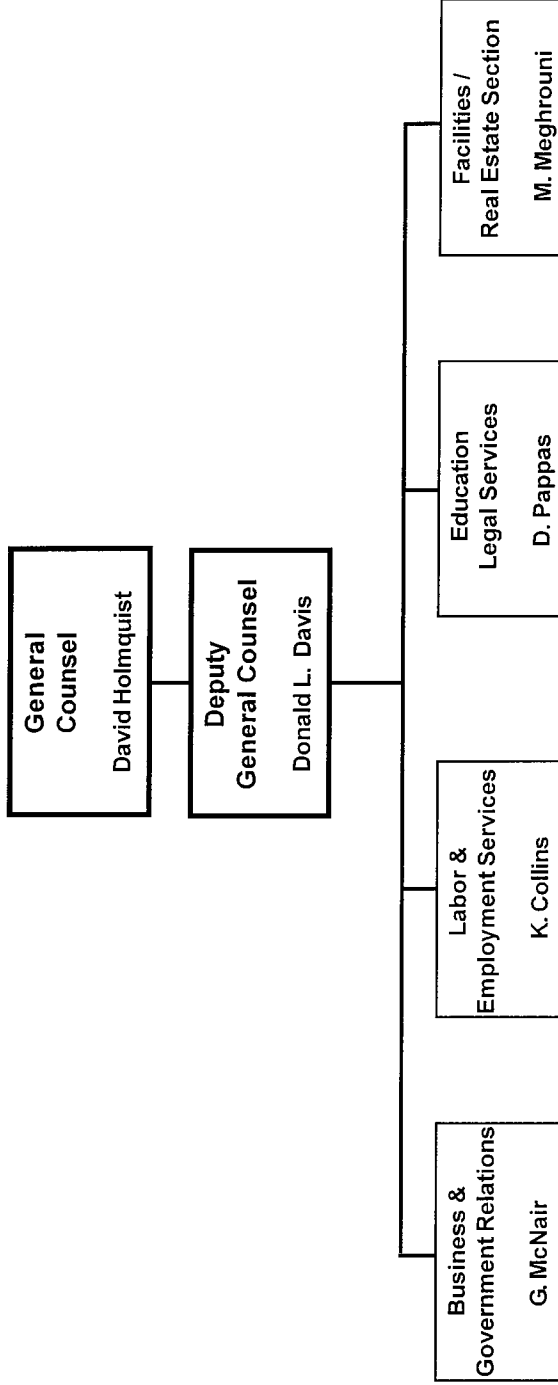
Documents the work done in a clear and organized manner to facilitate review by the management and supervisory staff.

Ensures that comments and conclusions are supported by well documented, adequately referenced, and



* only operational and recreational activities

Office of General Counsel



**LONG BEACH UNIFIED
SCHOOL DISTRICT**

California Department of Education
 Educational Demographics Unit
 Prepared: 2/7/2011 1:08:44 PM

-Select another year-

Selected District Level Data - 1964725--LONG BEACH UNIFIED
 for the year 2009-10

District	Enrollment	FTE Administrators	FTE Pupil Svs	FTE Teachers	# Classified Staff
1964725--LONG BEACH UNIFIED	86,283	305.2	303.7	4,092.2	4,222
<u>County Total:</u>	1,574,150	6,826.6	6,865	74,937.4	86,452
<u>State Totals:</u>	6,190,425	23,150.2	23,449.1	291,011.4	300,734




LONG BEACH UNIFIED SCHOOL DISTRICT

Legal Services

Sr. Administrative Secretary

Patricia Cheshire

1515 Hughes Way
Long Beach, CA 90810
(562) 997-8251
(562) 997-8092 FAX

[Directions / Map](#) 

Public Records Act Requests

The Office of Internal Audit handles all Public Records Act requests that come to the Long Beach Unified School District. Please direct these requests to Susan Livesay at:

Susan Livesay, Director
Internal Audit
1515 Hughes Way
Long Beach, CA 90810
(562) 997-8189



PERSONNEL COMMISSION

Class Code: 0860
Salary Range: 55 (M2)

AUDITS DIRECTOR

JOB SUMMARY

Under administrative direction, plan, organize, direct and supervise assigned personnel in meeting the objectives and performing the functions and activities of the internal audit branch of the District; analyze proposed legislation; perform related duties as assigned.

EXAMPLES OF DUTIES

The classification specification does not describe all duties performed by all incumbents within the class. This summary provides examples of typical tasks performed in this classification.

- Develop a work plan with the audit team to establish dates and timelines for the conduct of audits of the financial operations, activities and conditions of the District including student body accounts, revolving cash funds and pupil attendance records; conduct or direct organizational or management studies of other District operations and activities as directed; develop or modify existing accounting and internal control procedures; confer with District administrators to explain the objectives of audits and gain support for effecting changes in accountability of operations and programs; monitor or direct the monitoring of programs and operations to ensure implementation and compliance with recommended changes. **E**
- Analyze and recommend District policy positions on proposed State or Federal legislation having potential effect on District finances or fiscal operations. **E**
- Prepare reports or edit reports of subordinate staff for District management concerning the scope of audits, financial conditions found and application of funds and review staff reports for the feasibility of recommendations. **E**
- Analyze and evaluate the criteria and formulas used for projections of student enrollment; evaluate the factors used in long range financial projections; create a data base for use in support of long range enrollment and financial planning and projections. **E**
- Evaluate computer software dedicated to District financial systems and recommend improvements. **E**
- Serve as liaison with and maintain ongoing contact with auditors from local, State and Federal agencies in addressing and meeting funding and financial reporting requirements. **E**
- Conduct special surveys or special legal initiatives involving extensive search of files and records to assess the District's position, obligations or recovery of funds from other agencies such as State government or a Federal program. **E**
- Make presentations before groups. **E**

- Operate office equipment such as multi-line telephone, personal computer, terminal and keyboard. *E*

Note: At the end of some of the duty statements there is an italicized E, which identifies essential duties, required of the classification. This is strictly for use in compliance with the Americans with Disabilities Act.

DISTINGUISHING CHARACTERISTICS

The Audits Director plans and directs extensive and complex audits of District financial and accounting systems. By means of the team audits conducted by the Branch staff, the Director establishes and monitors the standards for internal controls of financial reporting and accounting systems. The incumbent also conducts and directs others in organizational and/or management studies to identify and recommend the most efficient methods of accomplishing work.

EMPLOYMENT STANDARDS

Knowledge of:

Fiscal control procedures and methods.

Legal requirements governing accounting, budgeting, and auditing, preferably as applied to school district operations as found in the Education Code, Administrative Code and Government Code.

The application of electronic data processing to financial transactions including on-line applications.

Organization, work management and personnel supervision.

Fiscal and budgeting principles and practices.

Standards established for internal auditing.

Modern office practices and procedures.

Ability to:

Plan, organize and direct extensive and complex financial and management audits.

Analyze data and prepare clear and concise reports with recommendations.

Speak and write clearly and concisely.

Organize and direct the activities of an audit team.

Analyze and interpret proposed legislation with potential impact on the fiscal or financial condition of the District.

Develop, implement and monitor modified or new accounting methods.

Make presentations before groups.

Meet schedules and timelines.

Establish and maintain effective working relationships with others.

Education and Training:

Graduation from an accredited four year college or university with a bachelors degree in accounting or business administration or a closely related field.

Experience:

At least five years of financial or accounting management experience, preferably in a public agency, involving analysis of accounting and budgeting systems and writing reports. Such experience should be in an organization with an annual budget of no less than \$130 million.

Any other combination of training and/or experience, which demonstrates that the applicant is likely to possess the required skills, knowledges and abilities, may be considered.

WORKING ENVIRONMENT

Office environment.

PHYSICAL DEMANDS

Dexterity of hands and fingers to operate office equipment.

Sitting for extended periods of time, seeing to review and analyze financial or other records and reports.

Hearing and speaking to exchange information in person or telephonically.

Agility sufficient to perform professional examining of records and materials which may include bending, kneeling, stooping, climbing a ladder and lifting and carrying up to 40 pounds.

AMERICANS WITH DISABILITIES ACT

Persons with certain disabilities may be capable of performing the essential duties of this class with or without reasonable accommodation, depending on the nature of the disability.

APPOINTMENT

In accordance with Education Code Section 45301, an employee appointed to this class must serve a probationary period of one (1) year during which time an employee must demonstrate at least an overall satisfactory performance. Failure to do so shall result in the employee's termination.



PERSONNEL COMMISSION

Class Code: 0861
Salary Range: 46 (M2)

PRINCIPAL AUDITOR

JOB SUMMARY

Under general direction, conduct or direct complex studies or investigations to assess the effectiveness of controls, the accuracy of financial records, and the efficiency of operations; administer security provisions for computer software for the District; perform related duties as assigned.

EXAMPLES OF DUTIES

The classification specification does not describe all duties performed by all incumbents within the class. This summary provides examples of typical tasks performed in this classification.

- Plan and conduct or direct the investigation of district procedures and internal controls to safeguard assets such as equipment and buildings and to comply with legal financial reporting requirements; examines transactions and activities such as cash collections/deposits, authorized disbursements, payroll, accounts payable and various fee charges. *E*
- Audit or direct audits of student body funds at schools to determine that appropriate accounting procedures on collections and disbursements are followed; identify deficiencies and advise and assist school accounting personnel and administrators on the correct procedures and practices. *E*
- Develop and/or modify accounting standards and manuals for general accounting and student body funds accounting; monitor the receipt, disbursement and recording of transactions to determine compliance with policies and regulations. *E*
- Interview employees and examine and review a variety of documents, records, contracts, correspondence and procedures of departments or schools to determine compliance with internal controls, existing regulations and laws and business policies and procedures; identify areas of exposure to risk. *E*
- Audit or direct the audit of the student attendance system; identify deficiencies and recommend improvements. *E*
- Prepare reports of findings and recommendations for improvement. *E*
- Assign and control log-in names for District users of central computer software; assign user security and file access authorizations. *E*
- Serve as liaison between the District and external auditors as directed. *E*
- Make presentations before groups. *E*
- Operate a computer, accounting software and a calculator. *E*

*Note: At the end of some of the duty statements there is an italicized **E** which identifies essential duties required of the classification. This is strictly for use in compliance with the Americans with Disabilities Act.*

DISTINGUISHING CHARACTERISTICS

The Principal Auditor analyzes and studies or, as a lead person on an audit team, directs the study and examination of financial and administrative systems and operations to ascertain the reliability and integrity of data for the purpose of identifying and correcting deficiencies in internal controls, duplication of effort or lack of compliance with laws, regulations and District policies and procedures. The incumbent is also involved in the development and implementation of new or modified financial reporting systems and is advisor to District employees on the appropriate accounting and reporting of financial transactions.

EMPLOYMENT STANDARDS

Knowledge of:

Generally accepted professional level accounting and auditing principles, practices and procedures.

Preparation, maintenance and verification of accounting records.

The application of electronic data processing to financial transactions including on-line applications.

Preparation of financial statements and comprehensive accounting reports.

District organization, operations and policies.

Federal, state and county laws and regulations pertinent to financial activities.

Standards established for internal auditing.

Ability to:

Perform examinations and evaluations of the adequacy and effectiveness of District financial and administrative internal, controls.

Advise and assist District personnel on accounting, financial reporting and compliance with regulations.

Plan and organize work.

Prepare reports and summarize findings for District management.

Reconcile, balance and audit assigned accounts.

Maintain accurate financial and statistical records.

Compare numbers and detect errors.

Maintain confidentiality of audit records and findings.

Meet schedules and timeliness.

Make presentations before groups.

Operate office equipment such as personal computer, calculator and multi-line telephone.

Establish and maintain effective working relationships with others.

Education and Training

Graduation from an accredited four year college or university with a bachelors degree in accounting or business administration or a closely related field. An advanced degree in accounting or certification as a CPA or CIA (Certified Internal Auditor) is desirable.

Experience

At least three years of professional financial or accounting experience, preferably in a public agency, involving analysis of accounting systems and writing reports. Such experience should be in an organization with an annual budget of no less than \$130 million.

Any other combination of training and/or experience which demonstrates that the applicant is likely to possess the required skills, knowledges and abilities may be considered.

WORKING ENVIRONMENT

Office environment.
Visits to school sites.

PHYSICAL DEMANDS

Dexterity of hands and fingers to operate office equipment.
Sitting for extended periods of time.
Seeing to review and analyze financial or other records and reports.
Hearing and speaking to exchange information in person or telephonically.
Agility sufficient to perform professional examining of records and materials which may include bending, kneeling, stooping, climbing a ladder and lifting and carrying up to 40 pounds.

SPECIAL REQUIREMENTS

Position requires the use of personal automobile and possession of a valid California class C driver's license at the time of appointment.

AMERICANS WITH DISABILITIES ACT

Persons with certain disabilities may be capable of performing the essential duties of this class with or without reasonable accommodation, depending on the nature of the disability.

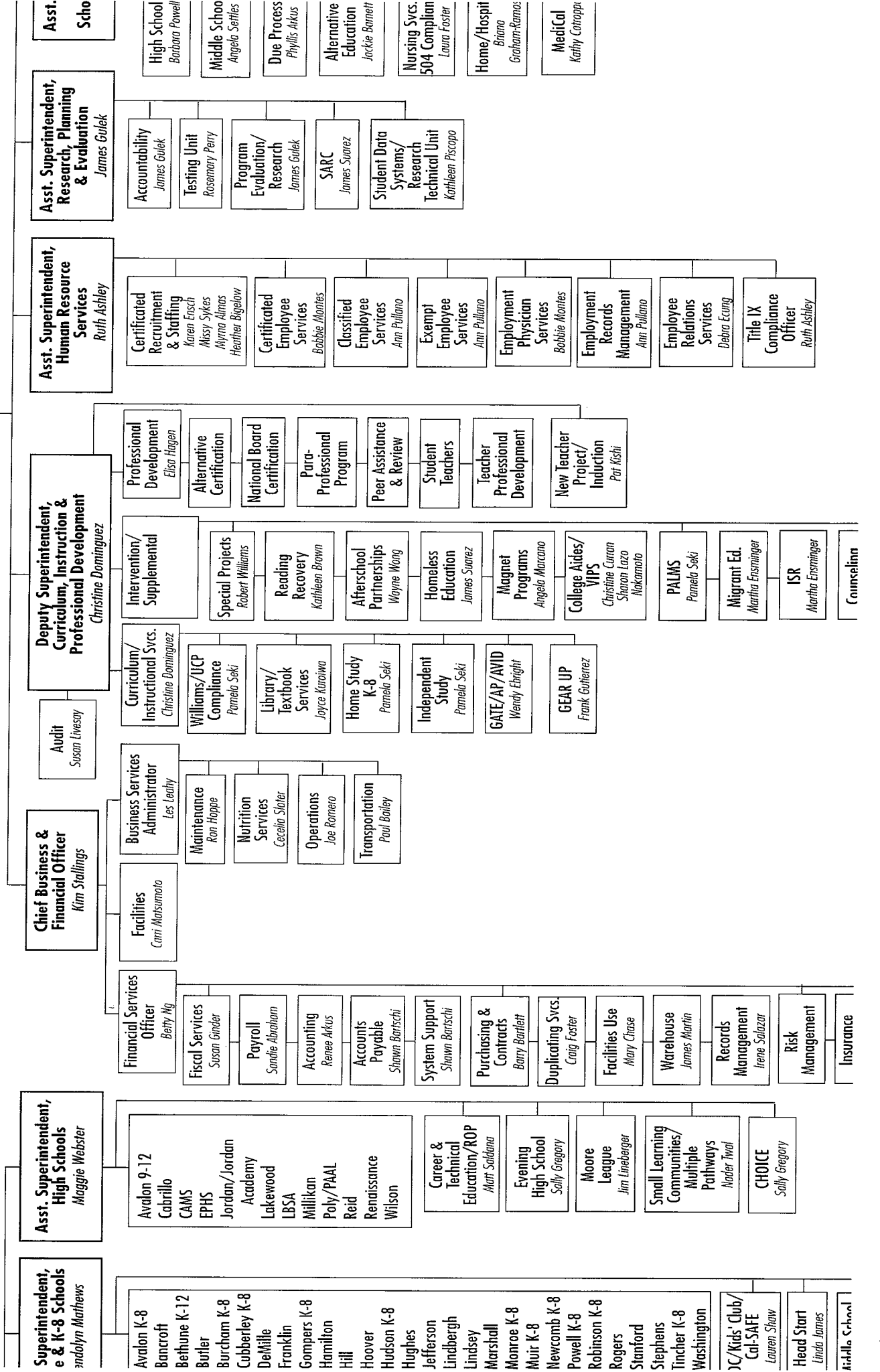
APPOINTMENT

In accordance with Education Code Section 45301, an employee appointed to this class must serve a probationary period of one (1) year during which time an employee must demonstrate at least an overall satisfactory performance. Failure to do so shall result in the employee's termination.

SUPPORT SERVICES

ACTION

- Public Information Office & Multimedia Services
Chris Efychiou/Ray Sharp
- School Safety Emergency Preparedness
Thomas Hickman
- Legal Services
- Administrative Assistant
Robert Tagarda
- SUPERINTENDENT OF SCHOOLS**
Christopher Steinhäuser
- Executive Officer
Ramon Curriel
- Classified Recruitment & Testing
Marilyn Doss
- Classified Employment Services
Dale Calfon
- Classification Services
Susan Learning
- Classified Staff Development
Shirley Chiarvetta



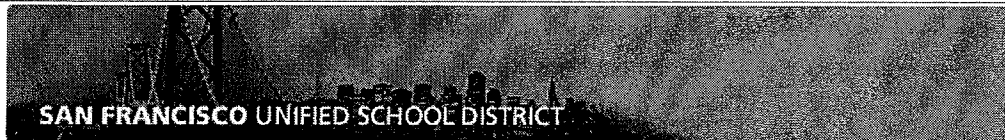
**SAN FRANCISCO UNIFIED
SCHOOL DISTRICT**

California Department of Education
 Educational Demographics Unit
 Prepared: 2/7/2011 1:09:44 PM

-Select another year-

Selected District Level Data - 3868478--SAN FRANCISCO UNIFIED
 for the year 2009-10

District	Enrollment	FTE Administrators	FTE Pupil Svs	FTE Teachers	# Classified Staff
3868478--SAN FRANCISCO UNIFIED	55,140	232.5	295.4	3,347.3	1,657
<u>County Total:</u>	56,299	243.5	309.4	3,538.3	2,438
<u>State Totals:</u>	6,190,425	23,150.2	23,449.1	291,011.4	300,734



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Enroll

LEGAL DEPARTMENT

SERVICES

DEPARTMENT OVERVIEW

Risk Management Office

ABOUT SFUSD

The Legal Department's mission is to further the goals outlined in the Strategic Plan: Beyond the Talk and to protect and preserve the legal, ethical and financial stability and the reputation of the San Francisco Unified School District (SFUSD) by providing informed and effective representation and advice while maintaining the highest standards of professional integrity.

Legal Department

Legal Staff

BOARD OF EDUCATION

555 Franklin Street
3rd Floor
San Francisco, CA 94102

SUPERINTENDENT

Phone: 241-6054

ENROLLMENT

Fax: 241-6371

SCHOOL INFORMATION

DEPARTMENTS

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CALENDARS

Related Links

PUBLIC NOTICES

The links listed are just a few law related links that are on the Internet. These links are not under the control of the San Francisco Unified School District, therefore we cannot guarantee their content. All links have been organized alphabetically. Enjoy!

- American Bar Association
- California Code
- California Courts Judicial System
- Education Law
- Law Firms
- Law Journals
- Legislative Process
- Meta Index - Legal Research
- Pegasus (Electronic Law Catalog)
- San Francisco Law Library
- US Code

EMERGENCY PLAN

EMPLOYEE RECOGNITION

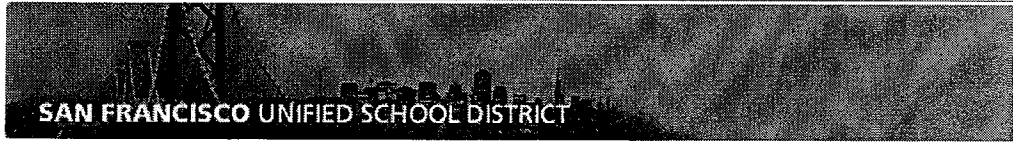
STRATEGIC PLAN

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SERVICES

Risk Management Office

Legal Staff

LEGAL OFFICE STAFF

MARIBEL S. MEDINA	General Counsel
DEBORAH A. COOKSEY	Assistant General Counsel
ANGELA MILLER	Senior Deputy General Counsel
MICHAEL QUINN	Senior Deputy General Counsel
CASSIE COLEMAN	Deputy General Counsel
LOVINA MARTINEZ	Office Manager
CONNIE MURPHY	Legal Secretary
MARK SERRANO	Paralegal

ABOUT SFUSD

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**CHARLOTTE-
MECKLENBURG
SCHOOLS**



Student-assignment lottery deadline is tonight at 10 p.m.

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Reach Further. Global competitiveness starts here.



[CMS > Media Room > About Us > Fast Facts](#)

**About Us
Fast Facts**

Vision and Mission

Vision: To provide all students the best education available anywhere, preparing every child to lead a rich and productive life.

Mission: To maximize academic achievement by every student in every school.

(All data reflects information for the 2010-2011 school and fiscal years unless noted otherwise.)

Our Budget

Operating budget	\$1.15 billion
Per-pupil expenditure	\$8,523
Beginning teacher salary	\$34,386
Average budgeted classroom teacher salary	\$45,435

Our Schools

Total number of schools	178
Elementary schools	100
Middle schools	36
High schools	33
Alternative schools	4
Pre-K sites	5
New schools opened in 2010-2011	2
Mobile/modular classrooms	612

Magnet Schools

Number of magnet-school programs	11
Number of magnet schools	40

Graduates (2009-2010)

Total number of 2010 graduates	7,681
Percentage of graduating seniors who took the SAT	65.7
Top 10% of CMS students – average SAT score	1757
Top 10% of students in nation	1759
Top 10% of students in state	1734

Scholarships Received by CMS Students (2009-2010)

Academic/Athletic	\$66.7 million
Scholarships earned by students	more than 2,100

Our Employees

CMS is one of the largest employers in Mecklenburg County.

Total number of employees	16,017
Total number of full-time teachers	8,565
Total number of student support staff	6,415
Total number of administrative/office staff	1,037
Total number of certified teachers	8,540
Total number of teachers with advanced degrees	3,235
National Board-certified teachers	1,092
Average years of teaching experience	11.2 years

Our Students

Total number of students enrolled (excludes Pre-K)	135,638
Pre-kindergarten	3,169
Kindergarten-grade 5	67,286
Grades 6-8	30,228
Grades 9-12	38,124
Self-contained Exceptional Children*	2,514
Limited English Proficient*	14,204
Percentage of economically disadvantaged students	53.4

* Exceptional Children and Limited English Proficient are included in each grade level as indicated above.

Student Ethnic Distribution

American Indian/multiracial	4.6%
Asian	5%
African-American	41.2%
Hispanic	16.4%
White	32.8%

Diversity in CMS (2010-2011)

Native languages spoken by students in CMS	162
Countries represented in CMS	159
Students learning English as a Second Language (ESL)	10,339

Other Information

Child Nutrition

Approximate number of breakfasts served daily	29,000
Approximate number of lunches served daily	97,000
Approximate amount of after-school snacks served daily	8,400

Meal Cost

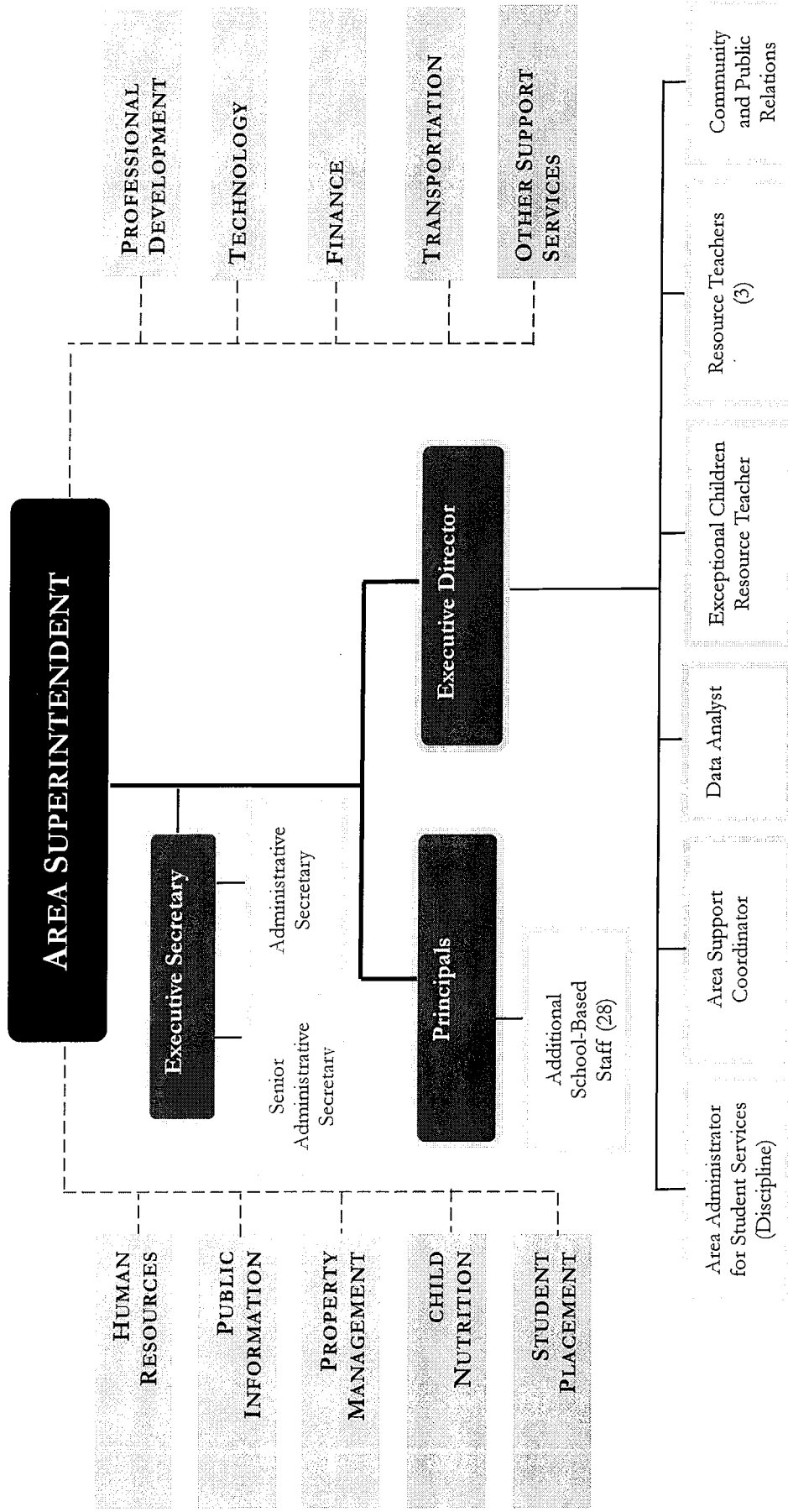
Pre-kindergarten	breakfast-\$1.00 lunch-\$1.75
Elementary, middle, high school	breakfast-\$1.25 lunch-\$2.00
Adult	breakfast and lunch / a la carte

Transportation

Total number of buses	1,074
Total number of daily routes	5,900
Average daily miles	113,500
Average number of students assigned to buses	114,500
Approximate number of daily bus stops	24,000

Advanced Courses (2009-2010)

ACHIEVEMENT ZONE ORGANIZATIONAL CHART



Legend: **Solid Lines** — Direct Reports
 Dashed Line - - - Indirect Reports/Support
 (#) Achievement Zone Budget Positions
 / New Position



Student-assignment lottery deadline is tonight at 10 p.m.

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CMS > Media Room > Executive Staff

Media Room
Executive Staff

Please click on a name to send an e-mail, including appropriate contact information (your name, address, phone number, e-mail address, etc.) in your message.

Dr. Peter C. Gorman	Superintendent
Hugh E. Hattabaugh	Chief Operating Officer
Ann Blakeney Clark	Chief Academic Officer
Robert Avossa	Chief Accountability Officer
George Battle	General Counsel
LaTarzja Henry	Executive Director of Communications
Guy Chamberlain	Associate Superintendent for Auxiliary Services
Sheila W. Shirley	Chief Financial Officer
Susan M. Johnson	Chief Information Officer
Dr. Jane Rhyne	Assistant Superintendent for Exceptional Children
Michael K. Raible	Executive Director for Planning and Project Management
Area Superintendents:	
Vacant	Southwest Zone
Scott Muri	Northeast Zone
Tyler Ream	Central Elementary Zone
Denise Watts	Central Secondary Zone
Joel Ritchie	East Zone

Related Links

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- [CMS Schools Superintendent](#)
- [Zones](#)

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Charlotte-Mecklenburg Schools
P.O. Box 30035, Charlotte, NC 28230
Phone: 980-343-3000

Reach further. Global competitiveness starts here.

In compliance with Federal Law, Charlotte-Mecklenburg Schools administers all education programs, employment activities and admissions without discrimination against any person on the basis of gender, race, color, religion, national origin, age or disability.

**SEATTLE PUBLIC
SCHOOLS**

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« February 2011 »

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6	7	8	9	10	11	12

Welcome to the new Seattle Public Schools website! We are redesigning our website to make it easier, faster and more intuitive to navigate. While we transition content to this website, some of the links will take you back to our previous website. Many links on our previous website will automatically redirect you to areas on our new website. For more information, including how to get help if you can't find what you need, visit our welcome page.

About our District



Seattle Public Schools is the largest K-12 school system in Washington state, serving more than 47,000 students in 91 schools. We have a staff of about 8,000 which includes about 3,100 teachers. About 227 of the teachers are Nationally Board Certified.

More Information

- Our Strategic Plan: Excellence for All
- Business with SPS
- Budget
- Policies & Procedures
- Levy Information
- Superintendent
- Department Directory

District Quick Facts

Our Students

- 47,000+ students
- 100+ languages spoken by our students
- 39% of students eligible for free or reduced-price lunch
- 24% of students have a non-English speaking background
- 14% of students receive Special Education services

Our Schools

- 91 total schools
- 56 schools offer English Language Learners (ELL) services
- 54 elementary schools
- 12 high schools
- 10 K-8 schools
- 9 middle schools
- 6 alternative schools
- 49 schools offer advanced learning programs
- Special Education services offered at every school

Our Staff (estimated)

- 8,000 total staff
- 3,100 teachers
- 835 paraprofessionals
- 660 certified instructional staff
- 150 principals and assistant principals
- 227 National Board-Certified teachers

Our Numbers

- \$558.3 million 2009-10 general fund budget
- 72% is allocated to teaching and instruction
- 16% is allocated to transportation, food services, maintenance and operations
- 6% is allocated to central administration
- 6% is allocated to principals' offices

Source: Superintendent's Recommended Budget, pg. 67

Academic Vision

We are focused on improving academic achievement for all students and committed to ensuring that all students graduate from high school prepared for college, careers, and life. We strive to provide excellent teachers in every classroom, set high expectations for every student, meet the needs of our diverse learners, and prepare our students to excel.

Message from Superintendent Goodloe-Johnson

On behalf of our students, I am so grateful that this is a city that values and supports public education in such a remarkable way. Thank you! I am proud of all that is happening in Seattle Public Schools. Our teachers, leaders, and families continue to work tirelessly to support our students and this hard work is translating into improved outcomes for those we serve. We now have a stronger, healthier system that is more prepared to tackle our most important work. [more>>](#)

[Read Superintendent Goodloe-Johnson's bio>>](#)

[Invite Superintendent Goodloe-Johnson to an event>>](#)

Awards and Distinctions

Our teachers, students and our school system continue to be recognized for excellence. We are so proud of our teachers and our students!

- Fifteen Seattle Public Schools were named 2010 Schools of Distinction – recognized for outstanding improvements in math and reading that put them in the top 5 percent of the highest improving schools in the state.
- Kelly Aramaki, principal at John Stanford International School was awarded the prestigious 2010 Milken Educator Award, known as the "Oscars of Teaching."
- Pat Blinquez, a teacher/librarian at Roxhill Elementary School, was honored with the Golden Apple Award – given to an educator who makes a positive difference for public school students.
- Students at Ballard High School continue to win awards at video and film festivals across the country, including the Derek Freese High School Film & Video Festival in Philadelphia, the Young People's Film & Video Festival, the Northwest High School Film Festival and the National Film Festival for Talented Youth.
- Seattle students continue to outperform the state average on standardized tests, a remarkable accomplishment for an urban school district. In 2010, Seattle students scored at or above the state average in 17 out of 19 grades and subjects tested.
- Seattle ranks 6th in the nation in the number of teachers who earned their National Board certification in 2010, bringing the total to 227 National Board Certified Teachers.
- John Hay, Beacon Hill International, McGilvra, and Mercer were recognized as achievement schools by the state for advancing student learning.
- Middle and high school music groups continue to excel at regional, national, and international competitions.
- Thirty-one academically talented high school students were named Semifinalists for National Merit Scholarships. The students must have outstanding academic records, perform well in the SAT, and be recommended by their high school principal.
- In September 2010 Seattle Public Schools and the Seattle Education Association reached agreement on a landmark three-year contract that the National Council on Teacher Quality says is "one of the strongest in the nation for evaluation." We are proud that this contract honors, supports and rewards our teachers for the professionals they are.
- In the fall of 2010, Seattle was awarded a 5-year \$12.5 million federal Teaching Incentive Grant (TIF Grant) that will support excellence in teaching and in instructional leadership.



Seattle Public Schools

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Office of General Counsel

[General Counsel Home](#)

[Organizational Chart](#)

For problems or questions regarding this departmental page, please contact [Office of General Counsel](#)

206.252.0110
mailstop: 32-151

Name	Title/Function	Room	Phone
Noel Treat	General Counsel Legal Advisor to the Superintendent, Board and District Administrators	3083	252.0113
Ron J. English	Deputy General Counsel Facilities, Logistics, Real Estate, Purchasing, General Business Issues	3082	252.0651
John Cerqui	Sr. Assistant General Counsel Personnel and Employment for Custodial, Food Service, Safety & Security, Maintenance, Personal Injury Claims, Technology, General Business Issues, Public Records, Student Discipline Issues, FERPA	3059	252.0115
Faye Chess-Prentice	Deputy General Counsel Personnel and Employment, Student 504 issues	3058	252.0116
Kevin O'Neill	Sr. Assistant General Counsel Special Education, Academic Issues and Board Issues	3081	252.0114
Amy Carter	Sr. Legal Assistant Special Education, OCR Issues	3062	252.0123
Joy Stevens	Sr. Legal Assistant No Trespass Letters, Property Loss Claims, Public Records	3080	252.0117
Carole Rusimovic	Legal Assistant Legal Assistant to John Cerqui and Ron English, processing/tracking claims for damages; unreimbursed medical claims; scheduling of student discipline hearings (Board appeals); on-site checking account and 504 student issues.	3064	252.0118
Robin Wyman	Sr. Administrative Assistant Sr. Administrative Assistant to Noel Treat, Student and Employee Record Requests/Subpoenas, Personal Service Contracts, Sex Offender Notices, Budget, Equipment and Supplies	3071	252.0110

Last updated: September 22, 2010

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Seattle Public Schools



Internal Auditor

Inside Internal Auditor Calendar
Title VII Internal Audit reports

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Welcome to the Internal Audit Web page

Internal Audit Hotline
206-252-0230
internalaudit@seattleschools.org

Kariuki G. Nderu, CPA, Internal Auditor
MS 11-371
PO Box 34165
Seattle, WA 98124-1165

The Internal Audit Office supports and promotes openness and transparency with respect to the use of resources within the Seattle School District. **Responsibilities and activities include the following:**

- Continue reviewing audit warrants provided to the Board on a monthly basis
- Develop an informative Internal Audit website
- Encourage, uphold integrity and the image of the Seattle Public School District through compliance with Seattle Public School policies, Attestation Standards and State/Federal Laws
- Develop an Audit program effectiveness score card in conjunction with the Audit & Finance Committee
- Identify operational, compliance and internal control risks
- Encourage operational units to minimize operational, compliance and internal control risks
- Liaison with State Auditor's Office, and other Auditors to enable efficient and effective audits.
- Attest to financial or data reporting as requested by appropriate District Personnel
- Maintain professional certification requirements
- Continue to provide guidance to internal operations to prevent instances of waste and abuse of Public Resources

Anyone may call and/or email and report instances of fraud, waste and abuse; recommend ways to improve efficiency and report outstanding achievement. Your calls and emails are anonymous and we follow rules against retribution as per our Board Policy for [Anti-Retaliation](#).

[Internal Audit reports](#)



INTERNAL AUDIT POLICY

G23.00
Adopted
JUL 9, 2008

Page 1 of 1

POLICY

It is the policy of the Board that the district shall establish an Office of Internal Audit to support and promote openness and transparency with respect to financial management of the District. An internal auditor shall report to the Audit and Finance Committee and serve as an agent of change by helping improve the effectiveness and efficiency of the District operations by:

- Developing and implementing an internal audit charter that will direct the activities of the office;
- Assisting the Board and management of the District in the effective discharge of their responsibilities;
- Improving fiscal accountability and enhancing the public's perception of the management and operations of the Seattle School District;
- Serving as an independent objective assurance and consulting activity designed to add value and improve an organization's operations;
- Helping Seattle Public Schools accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes; and
- Providing the Board, the Superintendent, and management with analysis, appraisals, recommendations, advice, and other information concerning the activities reviewed.
- Performing an annual risk assessment
- Developing an annual audit plan
- Reporting on a quarterly basis
- Providing audit reports, and findings reported as they become available.

The internal audit function shall be considered an essential element in achieving the mission, goals, and objectives of the District.

Seattle Public**Internal Auditor**Class Code:
15008292SEATTLE PUBLIC SCHOOLS
Established Date: Aug 30, 2010
Revision Date: Aug 30, 2010**SALARY RANGE**

\$65,541.00 - \$90,459.00 Annually

GENERAL SUMMARY:

Under the direction of the Audit & Finance Committee or designee as per the Internal Audit Charter, is responsible for a comprehensive internal audit program of financial, compliance and operations for Seattle Public Schools. Assignments encompass all departments, programs and activities.

ESSENTIAL FUNCTIONS:

1. Conducts partial or full audits of District programs, activities, functional areas, units or information systems; prepares related reports of audit findings and recommendations. (20% of time)
2. Investigates concerns or allegations of improper activity or misuse of district resources; reports findings. (15% of time)
3. Performs risk assessments including an annual risk assessment. Plans and implements strategies for reducing District risk exposure. (15% of time)
4. Recommends new or improved internal auditing policies and procedures. (10% of time)
5. Reviews progress on corrective actions plans from audits and investigations. Assists in the resolution of State Audit findings. (15% of time)
6. Acts as the liaison with auditors from the State Auditor's Office. (5% of time)
7. Works as a team member with other Accounting Office and District staff to establish and maintain operational systems and procedures for effective internal audit operations. (5% of time)
8. Works closely with General Counsel's Office and other District administrative staff to resolve auditing discrepancies. (5% of time)
9. Works with the Accounting Manager to ensure District fiscal controls systems meet acceptable accounting standards. (5% of time)
10. Collaborates with District administrators to ensure adequate internal control practices are in place. (5% of time)

Other Functions:

Performs related duties consistent with the scope and intent of the position.

MINIMUM QUALIFICATIONS:**Education:**

Bachelor's degree in Business, Public Administration, Accounting, Finance or closely related field.

Preferred Education:

Master's degree in Business, Public Administration, Accounting or Finance.

Years of Experience:

Five (5) years of experience in Budget, Finance or Accounting which included at least three (3) year's experience as a public sector auditor.

Preferred years of Experience:

Five(5) years of experience as a public sector auditor.

Certification & Licenses:

Certification as a Public Accountant (CPA) or Certified Internal Auditor.
Washington State Driver's License or evidence of equivalent mobility.

Continuing Education/Training:

Required as per the Internal Audit Charter

Clearances:

Criminal Justice Fingerprint; Background Check

SUPPLEMENTAL INFORMATION:**SPS Core Competancies (applicable to all District Employees):****Collaboration:**

Is seen as a team player who encourages efficient and effective collaborations;
Works skillfully in difficult situations with both internal and external groups.
Represents his/her own interests while being open- minded to other groups.
Builds respectful and productive relationships internally and externally.

Getting Results: (Action Oriented)

Demonstrates a strong sense of urgency about solving problems and getting work done.
Focuses on achieving the goal even in the fact of obstacles.
Assumes responsibility for starting and finishing work with minimal supervision.
Strives for new levels of performance.

Decision Quality & Problem Solving:

Weighs the consequences of options before making a decision.
Applies appropriate criteria to situations for the purpose of making decision.
Displays self-confidence in own judgment.
Focuses on the facts and solutions instead of opinions and problems.

Integrity:

Deals with people and situations in an honest and forthright manner.
Represents information and data accurately and completely.
Represents the confidentiality of information and concerns shared by others.
Takes ownership if a mistake is his/her own and does not blame others.

Accountability:

Takes responsibility and action as if the risks (financial or otherwise) are his/her own.
Holds individuals and team accountable for their actions and results.
Initiates action even if the outcome is uncertain and is willing to accept the consequences of failure.
Aligns own activities and priorities to meet broader organizational needs.

Demonstrates courage and confidence in his/her own ability.

Required other Relevant Competencies:

Managing Vision & Purpose:

Clearly assigns responsibility for tasks and decisions; sets clear objectives and measures; monitors process, progress, and results; designs feedback loops into work.

- Develops a clear sense of purpose and mission that captures the imagination of others.
- Shares vision in a way that influences others as demonstrated by their words and actions.

Anticipates and identifies long-term, future organizational needs and opportunities.

Conflict Management:

Successfully mediates conflict between individuals and groups; can hammer out tough agreements and settle disputes equitably; can find common ground and obtain cooperation with minimum noise.

- Deals effectively with others in tough situations.

Expresses disagreements in a way that does not disparage or attack others. Demonstrates the ability to expand areas of agreement and narrow areas of disagreement. Recognizes differences in opinion, brings them into the open and looks for win-win solutions.

Functional/Technical Skills:

Possesses required functional and technical knowledge and skills to do his or her job at a high level of accomplishment; demonstrates active interest and ability to enhance and apply new functional skills.

- Understands the technical aspects of the job and keeps up-to-date on key technical or functional aspects of the job. Applies appropriate technical/functional knowledge to address situations in a timely manner.
- Thinks of ways to apply new developments to improve organizational performance.

Shares expertise and skills with others when appropriate.

Strategic Agility & Innovation Management:

Anticipates future consequences and trends accurately; brings creative ideas to market; recognizes strategic opportunities for change; creates competitive and breakthrough strategies.

- Sees ahead clearly and accurately anticipates how potential ideas may play out.
- Thinks holistically by combining ideas in unique ways or making connection between different ideas.
- Examines and evaluates potential solutions to determine where the greatest gain can be achieved.

Creates new ways of thinking to address complex issues.

Required Knowledge, Skills & Abilities:

Knowledge:

Laws and regulations related to public sector accounting;

Internal and/or external auditing principals and practices;

Methods of internal controls and auditing procedures within a computerized environment using financial systems within a networked environment.

Skills:

Flow charting, work flow analysis;

Statistical sampling; evaluation and analytical techniques using computer applications to track financial data and information for the purpose of generating reports;

Working with programmers to describe reporting requirements of governing agencies to ensure in-district systems support and produce required reports;

Database management; interpretation of data; making formal presentations of a complex nature; conducting audits and investigations;

Effective written and oral communications; facilitating group discussion and leading project teams; effective decision-making and problem solving.

Abilities:

Effectively communicate complex fiscal concepts and ideas at all levels of District management;

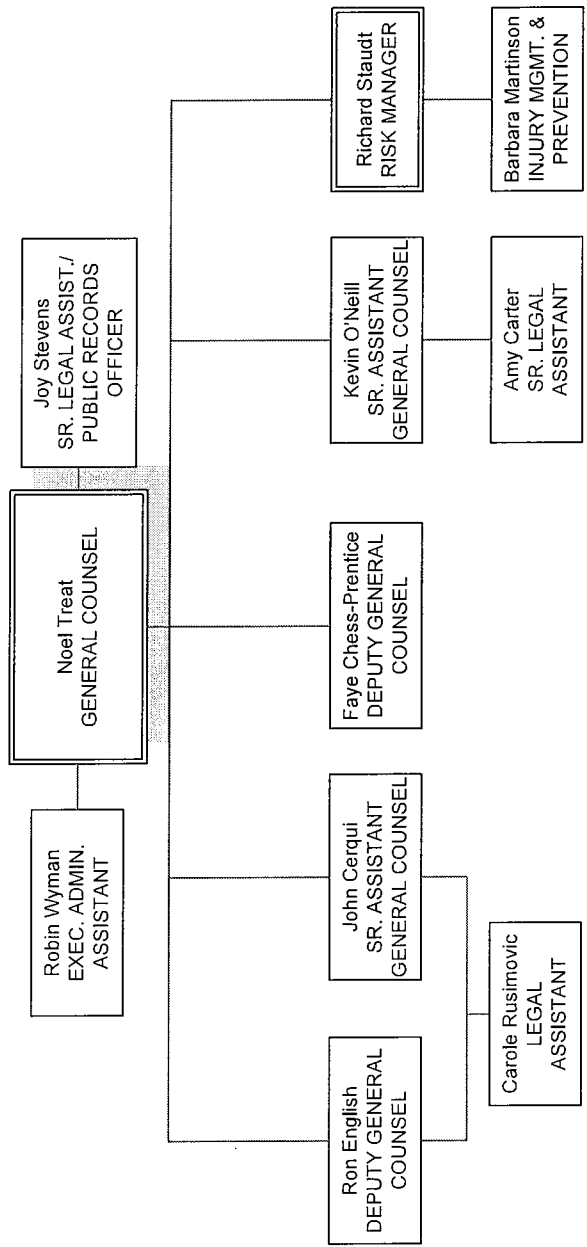
Make recommendations which efficiently make use of limited District resources;

Establish and maintain effective working relationships with staff, representatives of governmental

agencies, lawyers, administrators, and the public in a multicultural community;
Manage multiple tasks and priorities; be flexibility and adaptable;
Display individual initiative and teamwork.

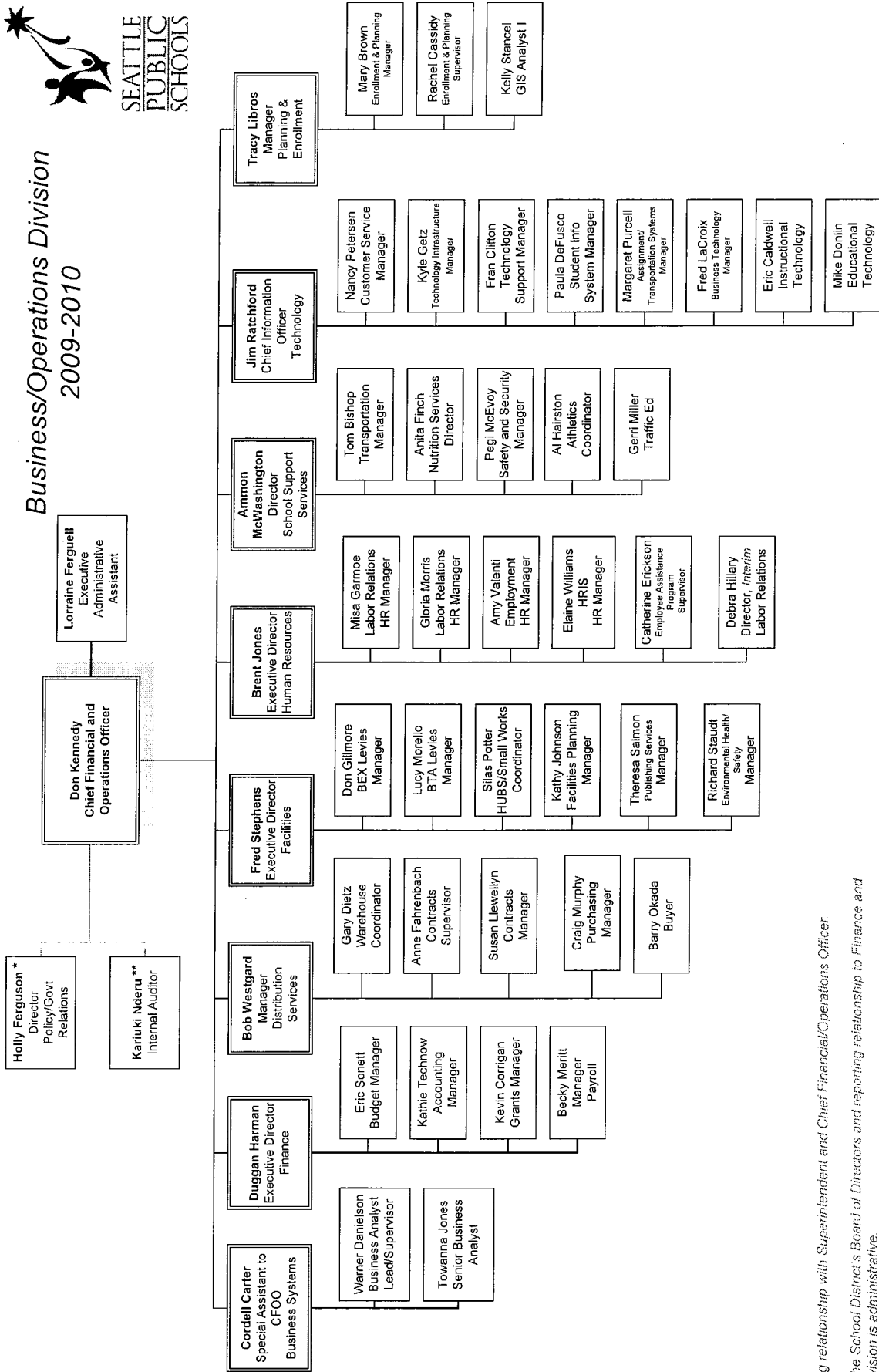
Conditions/Disclaimers:

The above statements are intended to describe the general nature and level of work being performed by those assigned to this position and are not to be construed as an exhaustive list of all responsibilities, duties and skills. Employees may be required to perform duties outside of their normal responsibilities from time to time as needed. District employees are not authorized to make promises of employment for a particular period of time, or promises of a particular level of compensation or benefits to job applicants for certified or classified positions, and that any such agreement must be in writing and signed by the Superintendent. Any verbal or written statements to that effect by District employees other than the Superintendent are null and void. Additionally, nothing in this job description restricts management's right to assign or reassign duties and responsibilities to this job at any time.





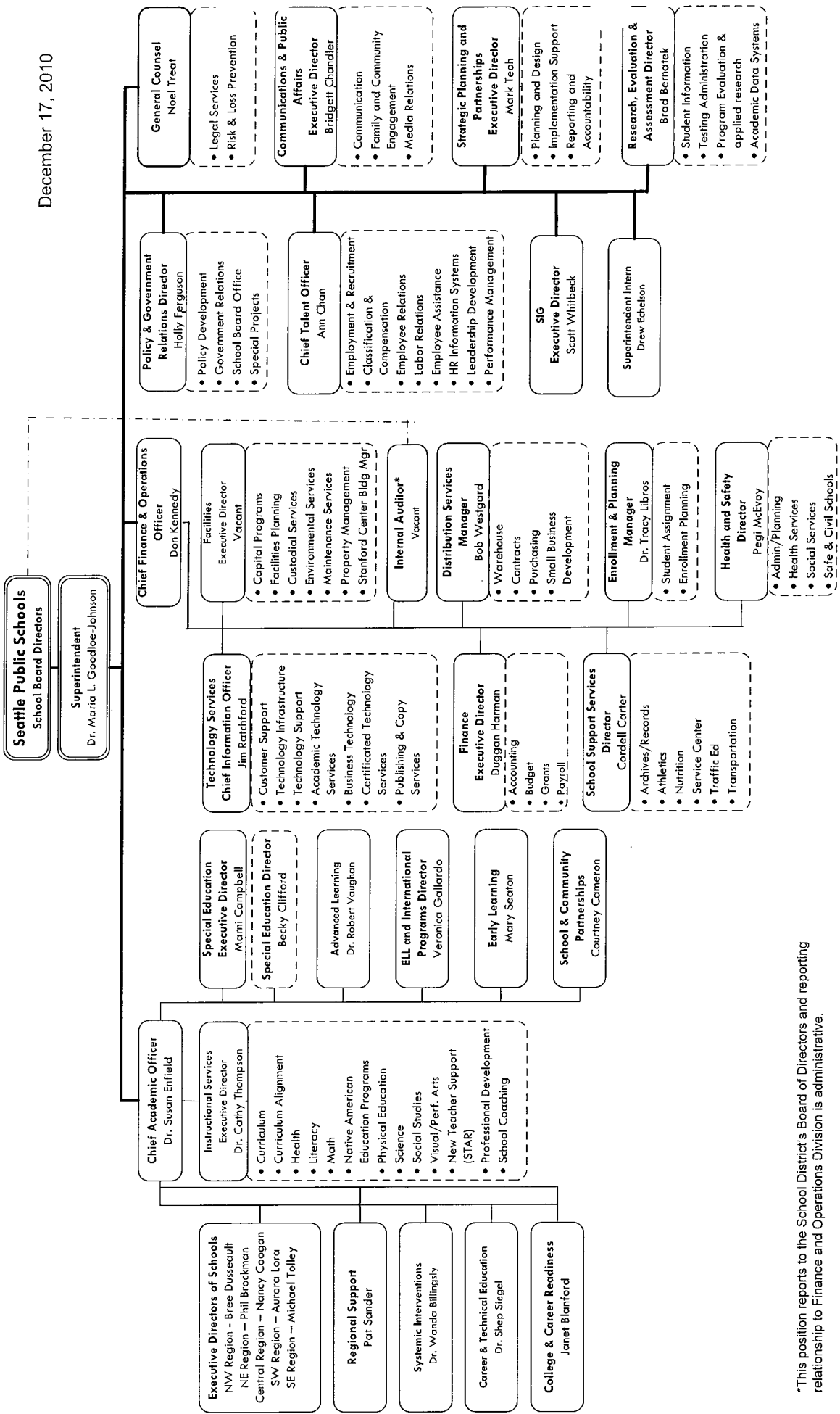
Business/Operations Division 2009-2010



* Dual reporting relationship with Superintendent and Chief Financial/Operations Officer

** Reports to the School District's Board of Directors and reporting relationship to Finance and Operations Division is administrative.

December 17, 2010



*This position reports to the School District's Board of Directors and reporting relationship to Finance and Operations Division is administrative.

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Internal Audit Charter -

Introduction

The Internal Audit function in Seattle Public Schools provides a service to the School Board as an agent of change by helping to improve the effectiveness and efficiency of the District operations. The Seattle Public Schools Superintendent and senior management are responsible for the effective and efficient administration of the Seattle Public School District.

This responsibility encompasses the requirements for sound financial management, adequate reporting, maintaining an effective system of internal controls in compliance with applicable rules and regulations, and maintaining the highest standards of ethical conduct. The Board directs the Superintendent in these matters through adoption of the budget and through establishment of School Board policy. Together they will be responsible for attaining the District's Mission.

To aid them in fulfilling their responsibilities, the Office of the Internal Auditor has been established within the District.

Mission

It is the mission of the Office of Internal Audit to provide independent, objective assurance and consulting services designed to add value and improve the organizations' operations and accountability. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The Office of the Internal Auditor, through its work, provides the Board, the Superintendent, and management with analysis, appraisals, recommendations, advice, and other information concerning the activities reviewed. The internal audit function shall be considered an essential element in achieving the mission, goals, and objectives of the District.

Authority

The Audit and Finance Committee (Audit/Finance Committee) Chairperson is responsible for oversight of the District's Internal Audit function. The Board Policy G23:00 serves to promote independence and objectivity of the internal audit function, to ensure broad audit coverage, adequate consideration of reports, and appropriate action on recommendations.

The Internal Audit Manager shall report to the Audit/Finance Committee Board Chairperson. The Internal Auditor shall have the authority to conduct financial and operational audits or reviews of all departments, offices, activities, and programs under the control of the Board and expenditures incurred by the District. Financial audits include financial statement and financial related audits while operational audits include economy and efficiency and program audits.

To properly carry out their responsibilities, the Internal Auditor shall be granted the following authority:

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- Complete and unrestricted access to all District records, documents, and files in any form;
- Authority to request reasonable assistance from appropriate personnel in acquiring requested records, documents, and files;
- Inspection privileges to all assets owned, leased, or borrowed by the District;
- Ability to request reasonable assistance from appropriate personnel in locating assets owned, leased, or borrowed by the District;
- Entry privileges to any and all facilities used by the District;
- Unrestricted interview privileges, both written and oral, with all District management, staff, and employees; and,
- The Internal Auditor shall have access to all records of the District and shall maintain confidentiality of those records.

The Internal Auditor may have neither direct responsibility for, nor authority over, any of the activities under review, and therefore the Internal Auditor shall maintain independence in both fact and appearance.

Responsibilities and Scope of Activities

The Internal Auditor shall report to the Audit/Finance Committee and be responsible for the following duties, including but not limited to:

- a) Hold and maintain a designation as Certified public accountant or Certified internal auditor;
- b) Be responsible for planning and executing financial and operational audits throughout the District;
- c) On the advice and direction of the Audit/Finance Committee and within the limitations specified in the "Limitations" section, develop and execute an annual work plan, which will detail in part the focus of auditing activities for the ensuing annual period;
- d) Work in cooperation with the Superintendent or designate in the performance of all duties;
- e) Assist Financial Services staff and any external auditors in order to ensure that financial reporting is consistent with generally accepted accounting principles, Seattle District Schools requirements and the needs of the District from time to time;
- f) Monitor the progress of management action plans arising from external audits;
- g) On the direction of the Audit/Finance Committee - and within the limitations specified in the "Limitations" section - and in cooperation with the Superintendent, review the operations;
- h) Assist in the development or enhancement of sound business practices and strategies;

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- i) Act at all times in an ethical fashion and in accordance with all duties and responsibilities as prescribed by the person's professional association; and
- j) Perform any such duties as may from time to time be determined by the Audit/Finance Committee, within the limitations specified in the "Limitations" section.

The Internal Auditor shall conduct an organizational risk assessment periodically during a period of not less than every three years as a means of establishing the long-range audit goals for the department. The Internal Auditor shall submit an annual work plan reflecting scheduled audits and non-audit activities to the Audit/Finance Committee for review and approval. The work plan shall be developed in cooperation with the Chief Operations/Finance Officer and shall be based on the risk assessment of the District. The Internal Auditor, in cooperation with the office of the Superintendent, may initiate and conduct any other audit or review if deemed necessary for potential illegal acts, fraud, abuse, and misuse of District funds.

Evidence of such irregularities shall be referred to the District attorney when appropriate. Reasonable notice shall be given to appropriate personnel of intent to audit in their area except when conditions warrant an unannounced audit. The Internal Auditor will carry out audit responsibilities in accordance with the International Standards for the Professional Practice of Internal Auditing (Standards) as promulgated by "The Institute of Internal Auditors". The Internal Auditor shall adhere to the code of ethics of the Institute of Internal Auditors.

The Internal Auditor will assist and coordinate their activities with the District's external auditors in order to eliminate duplication of effort, where possible. Auditors who collectively possess the knowledge, skills, and disciplines will perform audits necessary to properly complete the engagement. The Internal Auditor shall have authority, when necessary, to request the employment of consultant services, in order to acquire appropriate audit expertise.

Limitations

While the Audit/Finance Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee or the Board to plan, direct, or conduct audits or to determine that the District's financial statements and disclosure are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations. These are the responsibilities of management, the external auditor and the internal auditor.

Organizational Reporting

The Audit/Finance Committee serves to promote, maintain, and enhance the independence and objectivity of the internal audit function of the District by ensuring broad audit coverage, adequate consideration of audit or review reports, and appropriate action on recommendations. To this end, they shall review the annual work plan, budget, and staffing needs of the Internal Auditor and shall make recommendations to the Superintendent as necessary. The Audit/Finance Committee shall review reports of the

Internal Audit Charter -

Internal Auditor and make recommendations, where appropriate, for clarity, tone and technical matters.

The Internal Auditor shall be granted all benefits and rights offered to other employees of the District.

Annually, the Internal Audit Manager will submit to the Audit/Finance Committee a written report on the internal audit activity during the preceding fiscal year. The Audit/Finance Committee shall perform the annual performance review of the Internal Audit Manager.

The Office of the Internal Auditor shall be free of organizational and political pressures that limit objectivity in selecting areas to be examined and the performance of thorough examinations in implementing the Audit Work Plan.

The Internal Audit Manager is prohibited from participating in the campaign for election of the Superintendent and Board Members or make political contributions to any such campaign.

Every effort should be made to adequately staff the Office of the Internal Auditor, within financial constraints; in order to perform its auditing activities. Internal Auditors shall maintain their technical competence through continuing education. Provisions shall be made in the Districts' budget to assist them.

The Internal Audit Process (Auditing and Reporting)

The Internal Audit Manager will have direct communication with the Board of Directors in the performance of his/her work. Audits or reviews will be conducted within the following guidelines:

Audit Notification and Planning

Prior to starting an audit/review, the Office of the Internal Auditor notifies the relevant parties and describes the general objectives, scope and timing of the audit. The internal auditor will meet with the Seattle Public School officers subject to the audit – “auditee” to discuss the audit’s objectives, and any issues/concerns or suggestions the auditee may have for expanding or adjusting the audit focus. Except for audits intended to be unannounced, reasonable notice shall be given to appropriate personnel of intent to audit in their area.

Fieldwork – Gathering and Analyzing Data

During this phase, internal audit staff review and evaluate processes in greater depth, recording all observations. Various methodologies are utilized, including interviewing key staff, evaluating and testing operations of internal control systems, analyzing data, interpreting various information, key observations and testing results, developing conclusions based on testing results.

To ensure that the audit findings and recommendations are presented accurately, internal audit discusses findings and recommendations with the department manager (auditee) prior to the issuance of the draft audit report.

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Reporting

Overall, there are three stages to reporting on audits:

- a) Draft observations and recommendations, will be discussed with the department
- b) This information, along with management's remediation plan for recommendations, will then be included in a draft report and presented in a final exit meeting with the department head.
- c) The department head will provide a response for inclusion in the Executive Summary of the Audit Report. The report will then be considered final and will be distributed to executive management and the Audit/Finance Committee.
- d) The status of any outstanding recommendations will be reported to the Audit/Finance Committee directly.

More specifically:

- a) Each audit or review will result in a written draft report containing its observations, conclusions and any recommendations for improvement. The auditee reviews the draft for accuracy and completeness, and may offer corrections on the facts. Audit reports shall be objective, clear, concise, constructive and timely and may contain the professional conclusions of the auditor regarding the activities audited. The Internal Audit Manager will schedule a meeting with the auditee to review any tentative findings. In addition, the auditee shall receive a draft copy of the entire draft report.
- b) The auditee shall be given reasonable time (generally up to 10 business days) to prepare a written response to the report addressed to the Internal Audit Manager. The response shall contain a list of actual or proposed corrective actions and an estimated time line to complete each. The auditee may include other comments they feel are appropriate. The final report shall contain the written response of the auditee as an integral part of the report when published. The Internal Audit Manager shall advise the Chair of the Audit/Finance Committee of the findings, and schedule the report for presentation at the next available meeting of the Audit/Finance Committee.
- c) To enhance the independence, objectivity, and effectiveness of the auditing process, the final audit report will be issued to all members of the Board, the Superintendent, and affected department heads at the same time, after the report is presented to the Audit/Finance Committee.
- d) All internal audit working papers, notes and preliminary draft audit reports shall be held confidential and exempt from public records until the audit is completed by submission of the final audit report to the Audit/Finance Committee. Final reports on audits, reviews, etc. shall become a public record upon presentation and discussion at Audit/Finance Committee meetings.
- e) The internal audit report will contain the professional conclusions of the Internal Audit Manager regarding the activities audited or reviewed. The report shall be objective, clear, concise, constructive, and timely. Reports shall include:

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- i. Objectives and scope of the audit;
- ii. A statement indicating the standards used in performing the audit;
- iii. A statement that an examination for compliance with applicable laws, policies, and regulations was conducted and presentation of the findings associated with that examination, when appropriate;
- iv. A summary of findings, including a statement of underlying cause, when appropriate, evaluation criteria used, the current and prospective significance of the findings, and the auditors recommendations;
- v. A statement that internal control systems were examined and a report of any material weakness found in the internal control systems, when appropriate;
- vi. A Statements of response submitted by the audited department or office relevant to the audit findings;
- vii. A concise statement of the corrective actions already taken by the auditee; and
- viii. Recommendations for additional necessary or desirable action and target dates for completion.

During the course of audit work, the Internal Auditor shall be alert to any indications of fraud or illegal acts. If, during the course of work, evidence of apparent violations of law or instances of malfeasance or misfeasance by an employee is detected, the Internal Audit Manager shall consult with the District Counsel and Chief Operations/Financial Officer and report the matter to the State Internal Auditors office (SAO). If the activity is deemed to be criminal in nature, the investigation shall be turned over to local law enforcement based on recommendations of the Board attorney.

Audit Follow Up

The Internal Audit Manager may request periodic status reports from audited departments, offices, and divisions regarding actions taken to address reported deficiencies and audit recommendations. The Internal Auditor shall perform a follow-up (a year to eighteen months after issuance of the final audit report) to findings and recommendations contained in the report and publish a written report addressing them. Follow up to ensure that all issues raised in audit reports have been appropriately addressed is part of good governance and accountability.

Audits Engagements are Interactive

The Office of Internal Audit recognizes the critical importance of effective and open communication throughout all phases of an internal audit/review to minimize surprises and enhance the quality of the audit.

Quality Assurance

The audit activities of the Office of the Internal Auditor shall be subject to an external quality assurance review at least once every five years or earlier if possible. Such review shall be conducted by individuals possessing appropriate professional knowledge and abilities and must be independent of the Seattle School District. The review shall

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determine the level of compliance with this Charter and the Standards the Institute of Internal Auditors.

A copy of the written report of this independent review shall be furnished to the Internal Audit Manager, the Audit/Finance Committee, the Chief Operations Officer and the Superintendent. The report shall contain recommendations to enhance the work of the Internal Auditing Department. The District shall provide for the cost of the review as part of the budget for the Internal Auditing Department.

In an effort to continually improve the internal audit function, the Office of the Internal Auditor shall be encouraged to maintain professional memberships with the following organizations:

- The Institute of Internal Auditors (THEIIA)
- The Washington Association of School Business Officials (WASBO)
- The Institute of Certified Public Accountants (AICPA)
- The Washington Society of Certified Public Accountants (WSCP)

In addition, they shall be encouraged to maintain membership in and attend meetings of local, state and national organizations that serve to promote the modern practice of auditing and internal auditing.

Internal Audit Manager

Audit/Finance Committee Chairperson

Dated