INTERNAL CONTROLS

A. The Superintendent, in conjunction with the Assistant Superintendent of Finance, shall establish and maintain effective internal control over financial grants and awards that provide reasonable assurance that the program and funds are managed in compliance with federal and state statutes, regulations, and the terms and conditions of the award. Internal controls shall be in compliance with “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission.

B. The District shall:

1. Evaluate and monitor its compliance with statutes, regulations, and the terms and conditions of the award

2. Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings

3. Take reasonable measures to safeguard protected personally identifiable information and other information the awarding agency or pass-through entity designates as sensitive or the District considers sensitive consistent with applicable federal, state, local, and tribal laws and District policies regarding privacy and obligations of confidentiality.

LEGAL CITATION: 2 C.F.R. 200.203

ADMINISTRATIVE REGULATION

Approved: June 21, 2016