

 <p>Nebraska Department of Education Policy and Reference Manual</p>	<p>Internal Policy Directive Number</p> <p>P10</p>	<p>Page Number</p> <p>1 of 1</p>
<p>State Board Internal Policy P10</p> <p>Audits of the Nebraska Department of Education</p>	<p>Created: 2003 Reviewed: 2006, 2014, 2016, 2020 Approved: 12/2/2016 Reaffirmed: 12/11/2020</p>	

The Commissioner of Education is responsible for the performance of the Nebraska Department of Education. Financial audits of the Department of Education and its various programs are instrumental to the Department's efficient and effective operation.

The Commissioner of Education shall take the following steps in response to financial audits of the State Department of Education and its various programs:

- The Budget and Finance Committee will review the audit and report their deliberations and recommendations to the Board.
- Provide the State Board of Education with copies of audit reports from audits of the Department of Education and its various programs, descriptions of the Department's plans and actions for the correction or dispute of all audit findings identified in audit reports, and correspondence identifying the resolution of audit findings;
- For audit findings not disputed by the Department of Education, immediately identify and implement corrective action;
- Prepare and submit a management response to the auditing authority for each audit finding, which identifies the corrective action taken or the rationale for dispute of the finding; and
- Maintain documentation of 1) all audit reports and 2) all follow-up actions with regard to corrective action.

Board Action History

- 10/3/03 – Prior D13
(NEW)
- 11/3/06 – D13
(Date change)
- 12/2/2016 – D13
(Added language that audits will be reviewed by the Budget and Finance Committee before going to the Board.)
- 03/03/2017 – D13(P10)
(Reorganized Board Policy Reference Manual with new designated letters for categories of policy [P], bylaws [B] and position statements [S]. D13 is now P10)
- 12/11/2020 – P10
(Reaffirmed by Board)

Cross-References

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| • 79-301 R.R.S | • 79-306 R.R.S. |
| • 79-305 R.R.S. | • 79-318 R.R.S. |