

Every employee – adheres to internal controls by:

- Fulfilling duties and responsibilities established for the position
- Following all applicable policies and procedures
- Meeting performance standards and expectations
- Attending training as appropriate
- Safeguarding assets against waste, loss, unauthorized use and misappropriation
- Reporting breakdowns in internal control systems or other concerns
- Prohibiting the use of his / her position to secure unwarranted privileges for themselves or others

Reporting Concerns and Fraud

We are all responsible for creating and maintaining a control-conscious environment. This includes asking questions if you are not sure what to do and raising concerns if you see something you don't think is right. Early recognition of a problem can prevent something small from becoming large. Please report concerns to one of the following:

Your supervisor
Hotline – 407-317-3976
OCPS Internal Audit Department
– 407-317-3200, ext. 2002897
OCPS Legal Department – 407-317-3411
OCPS Police Department – 407-317-3325



Award winning team with the Knighton Award

The Internal Audit Department's mission is to assist members of the School Board and management in the effective discharge of their responsibilities. We strive to add value by fostering communication, professionalism and trust in promoting a control-focused environment. For more information about risk identification, risk management, fraud prevention or internal controls or for assistance in evaluating your internal controls, please contact our department.



Leading Students to Success

Internal Control Program



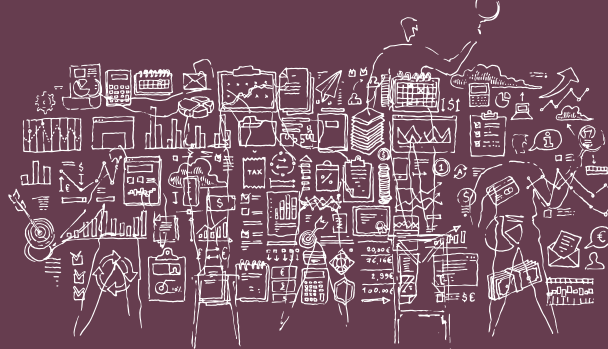
Internal Controls Are Everyone's Responsibility

Orange County Public Schools
445 W Amelia St.
Orlando, FL 32802
OCPS.net



For more information please contact:

Orange County Public Schools
Internal Audit Department
www.ocps.net/departments/internal_audit





i Introduction

As stewards of public funds and public education, all employees of Orange County Public Schools have responsibility to ensure we are as efficient and effective as possible in compliance with laws, policies and procedures. By doing so, we will meet our internal control responsibilities and promote our mission of student success.

Internal Controls are vital to our success! They help protect from risks that could prevent us from achieving our goals and objectives.

Objectives of our internal control program:

- Successful achievement of the District's mission
- Accurate collection, maintenance and reporting of district data
- Safeguarding of assets
- Effective, efficient and economical programs and operations
- Compliance with laws, regulations, and policies

i Types of risk

Strategic risks could prevent an area from accomplishing its objectives or meeting its mission

Financial risks could result in a negative financial impact to the district such as a waste or loss of assets

Compliance and Regulatory risks could expose the district to fines or penalties from a regulatory agency due to noncompliance with laws and regulations

Reputational risks could expose the district to negative publicity

Operational risks could prevent areas of the district from operating in the most effective and efficient manner or be disruptive to other areas of district operations



i Internal Controls Definition

Processes that integrate activities, plans, and policies of an organization to provide reasonable assurance that its objectives are achieved. They impact every aspect of a department: its people, its processes and its physical structures. They are woven into day-to-day activities of employees and provide accountability.

Roles and responsibilities for internal control

Management – establishes, documents and maintains internal controls and ensures they are followed by:

- Developing unit goals and objectives consistent with those of the district
- Establishing a tone at the top that reflects management's integrity and its commitment to ethical values
- Acknowledging that utilization of internal controls is an inherent part of a manager's responsibility
- Monitoring the environment for conditions that require adjustment in internal controls
- Testing controls to see if they are being performed as intended

