



INTERNAL AUDITS PROCEDURE (CIS-P001)

Clarksville-Montgomery County School System

1.0 SCOPE:

- 1.1 This procedure applies to all personnel directing and administering internal audits in the Clarksville-Montgomery County School System.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Director of Continuous Improvement

3.0 APPROVAL AUTHORITY:

- 3.1 Chief Communications Officer

4.0 DEFINITIONS:

- 4.1 Assurance Engagement: an internal audit conducted to provide a degree of confidence to the district and its stakeholders regarding controls, procedures, processes and associated risk within the scope of the audit.
- 4.2 CIS: Continuous Improvement System. Referred to as Educational Organization Management System in ISO 21001:2018, to which the district received certification in the 2023 school year.
- 4.3 Concern: an issue, finding, or potential nonconformance classified by the Director of Continuous Improvement as a Corrective Action, Preventive Action, Correction, or Recommendation for Improvement.
- 4.4 Internal Audits: Audits conducted to determine if the Continuous Improvement System of the Clarksville-Montgomery County School System conforms to the requirements of ISO 21001:2018 and/or to determine if the district's policies, procedures, and practices support effective and efficient operations.
- 4.5 Internal Auditors: CMCSS employees selected to perform internal continuous improvement audits. Internal auditors attend annual auditor training, pass/meet the competency test/requirements and are objective and impartial. All internal auditors must read, understand, acknowledge, and comply with a Code of Ethics annually.
- 4.6 Team Lead Auditor: CMCSS employee selected to perform and manage internal continuous improvement audits. The team lead auditor is central point of communication for the audit team and provides direction throughout the course of the audit. The team lead auditor attends annual auditor training, passes/meets any competency tests/requirements and is objective and impartial. All internal auditors must read, understand, acknowledge and comply with a Code of Ethics annually.

5.0 PROCEDURE:

- 5.1 **Annually, the following documents/procedures must be audited through process audit, quality surveys, or some other method:**
 - 5.1.1 Quality Manual (CIS-M001) – Document Review



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- 5.1.2 Internal Audits Procedure (CIS-P001) – Audit Survey Feedback
- 5.1.3 Quality Records Procedure (CIS-P002)
- 5.1.4 Control of Nonconforming Processes (CIS-P004) – Organizational Audit/Process Audit
- 5.1.5 Management Review Procedure (CIS-P006) – Organizational Audit
- 5.1.6 Document Control Procedure (CIS-P008) – Organizational/Department Audit
- 5.1.7 Continuous Improvement Action Procedure (CIS-P012) – Organizational Audit
- 5.2 The Director of Continuous Improvement assigns members of the internal audit team to a department audit, which assesses each department's essential work in the district and the required aspects of the ISO 21001:2018 standard.
- 5.3 Auditors perform the audit under the direction of the Team Lead Auditor, who will assign portions of the audit team members to ensure an efficient and effective audit.
 - 5.3.1 Internal auditors conduct the audit following the ISO Audit Checklists and Packets in accordance with training provided by the Director of Continuous Improvement.
 - 5.3.2 Internal auditors will report any concerns to the Team Lead Auditor.
 - 5.3.3 All auditors must be in consensus with the findings, whether the findings are deemed compliant, non-compliant, or a recommendation for improvement. If there is disagreement regarding findings, the Lead Auditor resolves the disagreement with guidance from the Director of Continuous Improvement.
 - 5.3.4 All auditors must submit their work papers to the Lead Auditor, who will ensure all work papers are sourced prior to meeting with the Director of Continuous Improvement.
 - 5.3.5 Upon completion of the audit, the Lead Auditor submits all audit work papers (electronic or hard copies) to the Director of Continuous Improvement.
 - 5.3.6 The Lead Auditor will discuss documented concerns with the Director of Continuous Improvement, who will classify concerns into any of the following categories – Recommendation for Improvement, Correction, Preventive Action, or Corrective Action.
- 5.4 At the conclusion of the audit, the lead auditor prepares an internal audit report as part of the relevant auditing packet and submits the report to the Director of Continuous Improvement for review.
 - 5.4.1 Subsequent to the Director of Continuous Improvement's review and implemented changes to the draft report (if applicable), the Lead Auditor schedules a closing meeting with the Director of Continuous Improvement, Lead Auditor, and auditee department head to discuss the findings in the report. After the closing meeting, the Lead Auditor makes any changes agreed upon to the audit report and the report is made final.



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- 5.4.2 A copy of the auditing packet and final report shall be distributed by the Director of Continuous Improvement to the head of the department audited, and the Director of Schools.
 - 5.4.3 The Director of Continuous Improvement shall retain a copy of the final audit report in the CIS files.
 - 5.4.4 After the closing meeting, the Director of Continuous Improvement will provide a survey to auditees and internal auditors to monitor and continuously improve the internal auditing process.
 - 5.4.5 The Director of Continuous Improvement will also share the final audit packet with the Department Chief.
 - 5.4.6 If the results of the internal audit indicate a need for a follow up audit, the Director of Continuous Improvement will ensure appropriate tracking and scheduling for the follow-up audit. Depending on the severity of the findings, a more extensive program evaluation may occur.
- 5.5 Not all associated documents are required. Director of Continuous Improvement provides guidance during annual training.

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Internal Audit Notification ([CIS-F100](#))
- 6.2 Continuous Improvement Action Procedure (CIS-P012)
- 6.3 Audit Phases (CIS-G017)
- 6.4 Internal Auditor Code of Ethics (CIS-F125)
- 6.5 Audit Preparation List ([CIS-G002](#))
- 6.6 Opening Meeting Guide (CIS-G003)
- 6.7 Closing Meeting Guide (CIS-G004)

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
CI Master Log	Limited access – Google Drive	On going maintenance	Archive	Back up on ISO Work server
Any submitted audit work papers (not including Final	Electronic or hard copies in CI Coordinator files	2 years after completion of Final Report	Shred	Server back up or locked building/office



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Report and
Compliance)

Internal Audit Final Report	Limited Access - Shared Network Drive Hard copy – CIS files	Permanent	None	Server backup or locked office/building
Internal Audit Compliance documentation	Limited Access - Shared Network Drive Hard copy – CIS files	Permanent	None	Server backup or locked office/building

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
12/13/02		Initial Release
2/03/03	A	Replace Corrective Action Request Form (PRM-F005) with Internal Audit Correction Form (PRM-F008), deleted PRM-F005 from Associated Documents
9/04/03	B	Replace Internal Auditors for Continuous Improvement Staff in 5.3.1, add Corrective Action Log to 5.6, add new 5.9 and renumber, add 6.9
4/11/06	C	Update procedure to reflect process/departmental auditing and new forms
8/22/07	D	Update to reflect PRM-F022 and a change to 5.1.1
5/28/08	E	Clarify procedure, update with Root Cause Committee and add new 6.2, renumber and add 6.15.
8/26/08	F	Update form numbers, remove obsolete forms, add new 5.3.5 renumber, add new 6.5 renumber
1/5/12	G	Changed Process Management to Continuous Improvement, Took out Root Cause Committee (MRT will serve this purpose), deleted PRM-F006a, PRM-F110, PRM-F103, added PRM-F104 and PRM-F107. Other edits as highlighted and noted on attachment.
2/17/12	H	Changed PRM form #'s to CIS, reformatted 5.0 and beyond to reflect new procedure process, changed all PRM to CIS, added concern to definitions.



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10/3/12	I	Added new form CIS-F101 Procedure Audit Checklist to procedure
12/18/14	J	Substantial changes; applied information related to changes in the internal audit process throughout procedure
11/2/15	K	Updated references to documents throughout. Updated associated documents.
5/15/17	L	Added 5.1 – 5.1.7. Minor changes throughout to ensure compliance with ISO 9001:2008.
11/16/17	M	Changed “management representative” to “Director of Community Relations and Continuous Improvement” throughout. Revised 5.2.
5/17/19	N	Updated job titles. Added clarification regarding associated documents.
8/9/21	O	Updated procedure throughout to reflect adjustments to the internal auditing process based on transition to ISO 21001:2018 standard. Changed Continuous Improvement Coordinator to Director throughout.
2/9/24	P	Made slight wording changes to reflect updates to the internal auditing process, which has moved to assessing all departments and their processes simultaneously, rather than only processes.

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