

ISD Audit Appeal Process

The appeal of an ISD audit is a two-step process at the state level. ISDs may offer an informal appeal process. The district may appeal the ISD audit to the Director of the Office of Audits. The district may then appeal the director's decision to the Superintendent of Public Instruction. That appeal will be assigned to the Office of Administrative Law that will act on behalf of the superintendent.

1. Appeals to the Director of the Office of Audits
 - (a) District appeals of the ISD's audit findings must be made to the Director of the Office of Audits within 30 days of receiving the ISD's audit report or ISD's decision on the informal appeal. The appeals must include a description of the memberships appealed along with rationale and legal references supporting the district's position. A copy of the appeal should be forwarded to the ISD auditor.
 - (b) If appropriate, the Director of the Office of Audits will direct further investigation and request additional information.
 - (c) If necessary, the Director of the Office of Audits will meet with school district officials and the ISD auditor to discuss the audit findings.
 - (d) The Director of the Office of Audits will make a determination either affirming the audit findings or restoring all or part of the appealed memberships.
 - (e) The Director of the Office of Audits will notify the district in writing of the determination and that the district has 30 days (from receipt of the decision) to appeal the determination to the Superintendent of Public Instruction.
2. Appeals to the Superintendent of Public Instruction
 - (a) A school district can appeal the decision of the Director of the Office of Audits to the Superintendent of Public Instruction within 30 days of receiving the decision of the Director of the Office of Audits. The appeal must include a description of the memberships appealed along with rationale and legal references supporting the district's position.
 - (b) Appeals will be assigned to a hearing officer in the Office of Administrative Law. The district will be offered an appeal conference. Staff involved will include the hearing officer; affected program directors; an Attorney General representative if the school district is represented by legal counsel; the Director of the Office of Audits; and the ISD auditor. The Office of Audits will be represented as a party and the representative will explain the audit findings but will not participate in the decision process.
 - (c) Based on the appeal file, the appeal conference, the hearing officer will draft a decision for consideration by the Superintendent of Public Instruction either affirming the audit findings or restoring all or part of the appealed memberships.
 - (d) The district will receive the decision signed by the Superintendent of Public Instruction and the appropriate accounting adjustments will be made.