

MANCHESTER NEW HAMPSHIRE

Manchester School District

&

City of Manchester

MEMORANDUM OF UNDERSTANDING

WHEREAS the City of Manchester has recently hired an Independent Auditor to assess the efficiencies in governmental operations of the city; and

WHEREAS the City of Manchester has offered the Manchester School District the services of the Independent Auditor to assess the efficiencies in governmental operations of the district; and

WHEREAS the Manchester School District and the City of Manchester are committed to working cooperatively to ensure that taxpayer dollars are utilized as efficiently and effectively as possible.

NOW THEREFORE the Manchester School District and the City of Manchester agree as follows:

1. The City's Independent Auditor shall work with the Manchester School District administration and shall conduct an audit of the governmental operations of the district in the areas of procurement, payroll and insurance.
2. The services of the independent auditor shall be provided by the City of Manchester at no cost to the district.
3. A draft report of the Independent Auditor shall be produced and shall be shared with the Manchester School District prior to finalization to ensure accuracy and compliance with the agreed-to scope. The audit shall not be finalized until input has been received from the Manchester School District.
4. The scope of the audit shall be defined as set forth in the attached Exhibit A.
5. The parties agree the purpose of the audit is to be proactive and the results thereof shall not be used unilaterally to reduce the Manchester School District budget under circumstances where savings from any anticipated efficiencies have yet to be realized by the Manchester School District.

6. The final report of the Independent Auditor shall be shared with the Manchester School District Board of School Committee concurrently with it being made publicly available to the extent required by the New Hampshire Right to Know Law RSA Chapter 91-A.
7. The Independent Auditor agrees to keep all student and personnel information received confidential in accordance with state or federal law and the policies of the Manchester School District.
8. The Independent Auditor agrees to keep all information relative to the district's security and emergency operations confidential in accordance with state or federal law and the policies of the Manchester School District.
9. The Manchester School District reserves the right to submit a written response to the audit should it disagree with any findings. The response of the Manchester School District shall be included in the final report of the Independent Auditor.

Date

Manchester School District

Date

City of Manchester