

PROCEDURE

Effective Date: September 16, 2002
 Approved by: President's Council
 Revised: October 6, 2006
 Approved by: Board of Trustees
 Revised: April 16, 2010
 Approved by: Board of Trustees
 Revised: June 11, 2010
 Approved by: Board of Trustees
 Revised: April 15, 2011
 Approved by: Board of Trustees

Authority: Internal Audit Charter

Cancels:

See Also: [POL-U1500.01 Establishing Internal Audit Activities](#)

PRO-U1500.01B REQUESTING INTERNAL AUDIT SERVICES DURING THE YEAR

Action by:

Action:

Interested Parties

1. **Communicates** via phone, mail, e-mail, fax, web form or in person with the Office of the Internal Auditor to notify Auditor of their request for audit services.
2. **Meets or talks** on phone with Internal Audit Director to discuss specific request for audit services, if necessary. Note: Requests can be submitted anonymously which would not allow any follow up communications with the interested parties.

Internal Audit Director

3. **Documents** Interested Parties' request for audit services on Intake Form.
4. **Evaluates** request and in discussion with the President, offers insights, background, and advice.
5. **Sends** Intake Form to President.

President

6. **Evaluates** request for unscheduled audit and **determines** if the audit, consultation or investigation should be performed. Further, the President decides: if not to be performed, whether other approaches should be undertaken and if to be performed, the determinations to be made after

PROCEDURE

Action by:

Action:

consultation with the Internal Audit Director and based upon most effective use of available resources to assure continuing institutional integrity.

7. **Notifies** the Internal Audit Director of the disposition and **sends** a signed copy of the Intake Form to the Internal Audit Director.

Internal Audit
Director

8. **Advises** the Audit Committee about the unscheduled audit request and disposition of request.

9. If requestor is known, **notifies** the requesting Interested Party of the disposition of the audit request.

Audit Committee

10. Periodically **reviews** with President and Internal Audit Director the record of disposition of request in order to offer guidance and direction on the continuous improvement of the process.

11. **Retains** the ability to discuss disposition of particular requests with the President and Internal Audit Director together or in their regularly scheduled independent meetings with the Committee.