

POLICY

Effective Date: October 6, 2006

Approved By: Board of Trustees

Authority: Internal Audit Charter

Cancels: Policy approved by President's Council
effective September 16, 2002See Also: PRO-U1500.01A
PRO-U1500.01B**POL-U1500.01 ESTABLISHING INTERNAL AUDIT ACTIVITIES**

This policy applies to all Internal Audit activities performed at Western Washington University.

Definitions:

Interested Parties: Western Washington University Board of Trustees, President, Provost, Vice Presidents, managers, employees, students and other persons.

1. **Office Of The Internal Auditor Shall Create An Annual Audit Schedule** (PRO-U1500.01A)
2. **Internal Audit Director Shall Solicit Input When Creating The Audit Schedule** (PRO-U1500.01A)
3. **Audit Schedule Will Be Discussed with the President And Then Formally Approved By The Audit Committee** (PRO-U1500.01A)
4. **Audit Schedule Can Include Audits, Consultations and Follow-Up Audit Activities**
5. **Audit Schedule Will Allow for Contingencies**

In order to participate in special projects or consultations on an as needed basis the audit schedule will not allocate all of the Office of the Internal Auditor's available hours for each year but will provide some unscheduled time to allow audit activities to be added during the year.

6. **Interested Parties May Request Audit Services During The Year**

Audit services can be requested after the annual audit schedule is established and published by contacting the Office of the Internal Auditor. (PRO-U1500.01B)

7. **Audit Committee Will Approve All Significant Unscheduled Audit Requests Before Audit Commences** (PRO-U1500.01B)

If the unscheduled audit request is estimated to require more than one week to complete, the Audit Committee must approve the request. The Internal Audit Director will forward all unscheduled requests to the Audit Committee with the President's recommendation. The Audit Committee discusses the request with the President and Internal Audit Director as deemed appropriate.

POLICY

Internal Audit Director will notify the President or designee about the approved, unscheduled audit requests.

An exception to this policy exists when the Internal Audit Director reasonably deems that an emergency exists and all members of the Audit Committee are unavailable to approve the request. If both of these conditions are present, the Internal Audit Director will contact the President to obtain approval or denial of the request for audit services and notify the Audit Committee as soon as possible. However, if the audit request raises concerns about the President, the Internal Audit Director will seek approval or denial of the request for audit services from the Board Chair and notify the Audit Committee and President as soon as possible.

8. **Internal Audit Director Can Approve Short Term Unscheduled Audit Requests**

A short term audit request is an audit activity that is estimated to take less than one week to complete.

9. **Interested Parties Can Contact The Office of the Internal Auditor Directly To Obtain Advice**