

## POLICY

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: [PRO-U1500.01A Creating the Internal Audit Schedule](#)  
[PRO-U1500.01B Requesting Internal Audit Services During the Year](#)

### **POL-U1500.01 ESTABLISHING INTERNAL AUDIT ACTIVITIES**

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

#### **Definition:**

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

1. **Office of the Internal Auditor Will Create a Biennial Audit Schedule** ([PRO-U1500.01A](#))
2. **Internal Audit Director Will Solicit Input When Creating the Audit Schedule**  
([PRO-U1500.01A](#))
3. **Draft Audit Schedule Will Be Discussed with the President and Audit Committee**  
([PRO-U1500.01A](#))
4. **Audit Committee Reviews and Makes Recommendations Regarding Audit Schedule to Board of Trustees**
5. **Board of Trustees Receives Recommended Audit Schedule and Approves Schedule**
6. **Audit Schedule Can Include Assurance, Consulting and Follow-Up Audit Activities**
7. **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.

8. **Interested Parties May Request Audit Services During the Year**

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

## POLICY

### 9. President Approves All Unscheduled Audit Requests Before Audit Commences

Internal Audit Director completes Intake Form and sends form to the President. The President evaluates unscheduled audit requests, makes the disposition decision to perform, postpone or deny the audit request and documents disposition on Intake Form. Internal Audit Director advises the Audit Committee of unscheduled audit requests and disposition. Audit Committee communicates with Board of Trustees as needed.

### 10. Interested Parties Can Contact the Office of the Internal Auditor Directly to Obtain Advice