

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, 2002

See Also: POL-U1500.03

POL-U1500.04 DISTRIBUTING DRAFT INTERNAL AUDIT REPORTS

This policy applies to all audit reports created by the Office of the Internal Auditor.

Definitions:

Audit Report Includes: Standard audit reports, consultation reports, special investigation reports, and memorandum reports.

1. Draft Audit Reports Will Be Distributed Only To Appropriate Individuals

The Internal Audit Director, in consultation with the President or designee, determines the distribution for each draft audit report. Typically, draft audit reports are distributed to the Chair or Director of the department under review, Provost and/or appropriate Vice President(s) and Dean. The Office of the Internal Auditor distributes copies of the draft audit reports.

2. Draft Audit Reports Are Not Public Records**3. Persons Receiving Draft Reports From The Office Of The Internal Auditor May Distribute Copies To Appropriate Staff**

Each audit engagement is unique and persons receiving reports have the discretion to distribute copies of the draft reports to their staff as they deem appropriate.