

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-U1500.05 DISTRIBUTING FINAL INTERNAL AUDIT REPORTS

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

Definition:

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

1. Internal Audit Director Determines If The Final Audit Report Is A Public Record Before Distributing The Report

If necessary, the Internal Audit Director consults with the Assistant Attorney General and/or the Public Records Officer to aid in determining if the audit report is a public record.

2. All Final Audit Reports Are Distributed To The Audit Committee And President**3. Final Audit Reports Which Are Public Records Will be Distributed Only To Appropriate Individuals.**

The Internal Audit Director, in consultation with the President or designee, determines the distribution for each final audit report. Typically, final 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 final audit reports.

4. Distribution of Final Audit Reports That Are Not Public Records Will Be Restricted

The Office of the Internal Auditor will only distribute copies of non-public final audit reports to the Provost and/or Vice President(s) whose areas were reviewed in the audit.

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5. **Persons Receiving Final Reports From Office Of The Internal Audit May Distribute Copies To Appropriate Staff.**

Each audit engagement is unique and persons receiving reports have the discretion to distribute copies of the final reports to their staff as they deem appropriate. Persons receiving final audit reports which are not public records should use care when distributing copies of the report.

6. **Internal Audit Director Notifies Office of University Communications If Deemed Necessary**

If it is anticipated that an audit report may receive media attention, the Internal Audit Director contacts the Office of University Communications to notify them that the final report has been issued.