

PROCEDURE

Effective Date: October 6, 2006

Approved By: Board of Trustees

Authority: Internal Audit Charter

Cancels: Procedure approved by President's Council
effective September 16, 2002

See Also: POL-U1500.01

PRO-U1500.01B REQUESTING INTERNAL AUDIT SERVICES DURING THE YEARAction 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.
4. **Determines** if the request would require more than one week to complete.
 - 4a. **IF** the request would take more than one week, **contacts** the President for a recommendation, and then proceeds to step 5.
 - 4b. **IF** the request would not take more than one week, **decides** whether to perform the audit services and **notifies** the Audit Committee and President of the decision and anticipated start date, if applicable. Proceeds to step 8.
5. If the request would take more than one week, **contacts** the Audit Committee about the request, with the President's recommendation.
 - 5a. **IF** all members of the Audit Committee are unavailable and the Internal Audit Director deems that an emergency situation exists, Internal Audit Director **contacts** the President to obtain approval or denial of the audit request. **Notifies** the Audit Committee as soon as possible. Proceeds to step 8.

IF the audit request raises concerns about the President and the Audit Committee members are unavailable, the Internal Audit Director **seeks** approval or denial of the request for audit services from the Board Chair. **Notifies** the Audit Committee and President as soon as possible.
6. **Discusses** the audit request with the Audit Committee.

PROCEDURE

Action by:

Action:

Audit Committee

7. **Approves** or **Denies** the audit request.
 - 7a. IF denied, the Audit Committee may instruct the Internal Audit Director to place the audit request documentation in the subsequent year's audit schedule file for consideration. OR
 - 7b. IF denied, the Audit Committee may refer the audit request to the State Auditors Office or other outside consultant.

Internal Audit
Director

8. **Notifies** interested party of the decision with an anticipated start date if applicable.
9. **Informs** President of the approved unscheduled audit request.