Internal Audit Overview
Updated 3/21/22

Mission ≈ Provide independent assurance related to governance, risk, and control including use of resources, upholding ethical behavior, financial stewardship, and compliance with laws, regulations, policies, guidelines, and contracts.

Organization Structure

Board of Trustees
Audit Committee

Internal Audit

President Astrid Tuminez

VP Linda Makin

Authority
- Utah Internal Audit Act 631-5
- USHE policy R567
- Policy 207
- Internal Audit Charter

Sources
- Audit Plan
- Anonymous Reports / Tips
- Requested Audits
- Required Audits

Reporting
- Meetings
- Written draft, with responses
- Written final
- Follow-up
- Audit Committee, President, VPs, etc.

Internal Audit has unrestricted access to all university records, personnel, and physical properties.

Internal Audit Cycle

UVU Code of Conduct

✓ Promote a culture of compliance
✓ Act ethically and with integrity
✓ Responsibly manage and safeguard university resources
✓ Avoid conflicts of interest and commitment
✓ Carefully manage public, private, and confidential information
✓ Fully cooperate with auditors

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