Internal Audit Overview
Updated 11/9/23

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

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