

8. Internal Auditing

- 8.1. Purpose. The Board may employ an internal auditor to provide an independent objective appraisal function for the College. The objective of the internal auditor is to assist members of the organization in the effective discharge of their responsibilities. To this end, internal auditing provides analyses, appraisals, recommendations, counsel, and information concerning the activities reviewed.
- 8.2. The internal auditor shall owe a responsibility to the Board and the management of the College, providing them with information about the adequacy and effectiveness of the organization's system of internal control and the quality of performance. The information furnished to each may differ in format and detail, depending upon the requirements and requests of management and the Board.
- 8.3. The internal auditor will ensure that:
 - 8.3.1. Departments, program, activities, and functions within the College are reviewed at appropriate intervals to determine whether they are efficiently and effectively carrying out their functions of planning, accounting, stewardship, and control in accordance with Board and institutional policies and objectives.
 - 8.3.2. Audit findings and recommendations for corrective action are promptly reported to management personnel responsible for taking appropriate action.
 - 8.3.3. Any plans or actions taken to correct reported conditions are evaluated for satisfactory disposition of audit findings and, if the disposition is considered unsatisfactory, to see that further discussions are held to achieve satisfactory disposition.
- 8.4. The internal auditor shall have complete and timely access to all institutional activities, records, property and personnel.
- 8.5. In performing his/her functions, the internal auditor has no direct responsibility for nor authority over any of the activities reviewed. Therefore, the internal audit review and appraisal does not in any way relieve other persons in the College of the responsibilities assigned to them.