

## INTERNAL AUDIT

The District is committed to the principles of trustworthiness, respect, responsibility, fairness, and stewardship and has therefore charged the Internal Audit (IA) department with monitoring processes and controls to ensure compliance with these values.

### I. AUTHORITY

- A. Internal Audit is established by the Board of Trustees, and its responsibilities are defined by the Chancellor. The Internal Auditor will report to the Vice Chancellor, Business Services and functions under the policies and regulations established by the Chancellor, the Board of Trustees, and California Government Code §1236.
- B. The Internal Auditor is authorized access to all District records (either hard copy or digital), properties, and personnel, including members of the Board of Trustees, relevant to the performance of audits and investigations. Documents and information given to Internal Audit during a review will be handled in a legally responsible manner.

### II. STANDARDS

Internal Audit adheres to the International Standards for the Professional Practice of Internal Auditing and Code of Ethics adopted by the Institute of Internal Auditors.

#### *References:*

*California Government Code Section 1236*

*Institute of Internal Auditors: Standards & Guidance – International Professional Practices Framework*

*Institute of Internal Auditors: Code of Ethics*