BOARD POLICY 6401

SOUTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

BUSINESS AND FISCAL AFFAIRS

INTERNAL AUDIT

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

I. AUTHORITY

A. Internal Audit is established by the Board 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, and California Government Code Section 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, 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

The Internal Auditor 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

Adopted: 01-22-18
Revised: 02-22-21
Revised: 10-20-25