

## SECTION C-1.2

### AUDITEE NOTIFICATION

The Auditor-in-Charge will notify the auditee that an audit of his department/unit has been scheduled. The memo should explain that the Internal Auditing Department will contact the auditee to arrange an opening conference. A copy of the tentative audit program should also be sent (when possible) to the auditee with the memo or after the phone call.

See Audit Manual Section [C-1.2.1](#) for an example of an auditee email notification for a standard engagement. Notifications will not be prepared for investigative audits, payroll distribution audits, and audits that include the element of surprise such as cash counts.