SECTION C-17

INVESTIGATIONS

Overview

Investigative audits are performed when appropriate. These audits focus on alleged civil or criminal violations of state or federal laws and violations of University policies and procedures that may result in prosecution or disciplinary action. Internal theft, white collar crime, misuse of University assets, and conflicts of interest are examples of reasons for investigative audits.

Staffing

The Office of Internal Auditing is responsible for coordinating investigative audits All members of the audit staff, however, may have opportunities, from time to time, to participate in investigations. Cooperation with the University police and legal counsel is standard procedure in any investigation. The Director will ensure that the UHS administrative memorandum 1.C.04, Reporting Criminal Auditing, is adhered to by the Internal Auditing Department.

Investigative Audit Process

Audit procedures documented in this Manual should be followed when possible. However, initiation of the investigation usually begins with a request from University management and the traditional opening conference is usually omitted. Audit procedures are generally not shared with the auditee. In fact, the objective of the investigation may be masked so that the potential for losing evidence is not increased. Fieldwork and interviews are dictated by the circumstances. Workpaper organization and standards should adhere as closely as possible to the guidelines in this Manual, however, organization of the workpapers must be dictated by the investigative process, i.e. sometimes it is more appropriate to file workpapers chronologically.

Reporting

The report publication process is also very sensitive. Coordination with the University General Counsel's office is very important to determine that what we want to say is correctly stated from a legal perspective. It is important to maintain confidentiality in all investigations to protect the reputations and careers of those involved.