

5.10 Internal Audit

Policy Tracking	Date
Approved	
Revised	
Reviewed	

Internal Audit has the authority and responsibility for conducting financial and compliance audits. In the conduct of an audit, Internal Audit is authorized full and unrestricted access to records, personnel, and physical properties relevant to the performance of the audit. Internal Audits helps ensure that the College is in compliance with applicable policies and procedures, statutes, and regulations, which in turn support the College in achieving its vision, mission and goals.

The College is committed to the EAGLE (Enhancing Accountability in Government through Leadership and Education) Program. The College performs an annual assessment of internal control over financial reporting and compliance to identify risks and compensating controls that reduce the possibility of material misstatements, misappropriation of assets and noncompliance with governmental rules and regulations. The EAGLE Program also assists in recognizing opportunities to increase efficiency and effectiveness in business processes and operations.