



CSUSM Internal Audit Charter

Purpose

Internal auditing, as defined by the Institute of Internal Auditors, is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations.

The leadership of California State University, San Marcos (CSUSM) recognizes the value of having an internal audit function and has adopted the following CSUSM Internal Audit Charter. This charter addresses the reporting structure, independence, authority, and responsibility of the Office of Internal Audit (OIA).

Reporting Structure

OIA shall report administratively to the Associate Vice President for Administration with a dotted reporting line to the University President.

Independence

OIA conducts independent and objective assurance and consulting services to the university and affiliated entities (CSUSM Corporation, CSUSM Foundation, and Associated Students, Inc.). OIA will have no direct operational responsibility or authority over any of the activities reviewed. Accordingly, OIA will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair the internal auditor's judgment.

Authority

OIA is authorized to have full, free, and unrestricted access to information it deems pertinent to perform the responsibilities of this function. This includes, but is not limited to, university and affiliated entities' records, information systems, physical properties, and personnel.

Information obtained during the course of internal assurance and consulting activities will be held with appropriate confidentiality. Further, OIA will exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.

Responsibility

OIA will conduct periodic assessments and will develop and execute an internal audit plan to mitigate risk as appropriate. The scope of internal auditing encompasses, but is not limited to, the assessment and evaluation of the adequacy and effectiveness of the university and affiliated entities' governance, risk management, and internal controls.

OIA may also provide consulting services concerning issues related to internal controls, special investigations, and other areas of interest and concern.

Results of internal assurance and consulting services will be properly communicated to the appropriate management or personnel in the form of written reports, consultation, advice, or through other appropriate means. Written reports that include management responses specific to actions planned or taken to mitigate identified risks will be submitted to and monitored by OIA.

May Flores

May Flores (May 19, 2022 12:49 PDT)

May Flores

Internal Auditor

Brittani Brown

Brittani Brown

Associate Vice President of Administration



Leon Wyden Jr (May 23, 2022 09:44 PDT)

Leon Wyden, Jr.

CFO & Vice President of Finance and Administrative Services