



# UNIVERSITY INTERNAL AUDIT

*Building Effectiveness, Efficiency, and Balance*

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## Introduction

Welcome to the first edition of the University Internal Audit's quarterly newsletter. The focus of the newsletter is to provide you with an introduction to University Internal Audit and current higher education audit news. Each upcoming issue will contain articles on a variety of topics geared toward increasing awareness and understanding of operational and compliance issues facing our campus and higher education in general to assist in implementing and maintaining well controlled work environments. We also hope to increase awareness about the University Internal Audit's role.

## Who We Are

One of the main purposes of the University Internal Audit office is to assist the University and Auxiliary Organizations in accomplishing its objectives by bringing a systematic and disciplined approach to the evaluation and improvement of risk management activities, control activities, and governance processes. To that end, we provide independent reviews of a variety of business functions to measure the effectiveness and efficiency of existing internal controls and operational processes, making recommendations as needed to aid in strengthening the University's compliance with external obligations. Internal Controls provide appropriate checks and balances to ensure the University's essential services are provided efficiently and effectively. To learn more about who we are and what we do visit our website at [www.calstatela.edu/internalauditor](http://www.calstatela.edu/internalauditor).

## Audit Highlights

The California State Auditor (CSA), a California state agency that audits governmental agencies' administration and management of public funds and programs, recently performed audits of the California State University (CSU) system. In 2017, the CSA audited the Clery Act Requirements and Crime Reporting and the Health and Safety of Employees and Students who use Hazardous Materials. In 2018, the CSA is auditing the Parking Program. More information regarding these audits can be found on the CSA website:

- 2017-032 Clery Act [www.auditor.ca.gov/reports/2017-032\\_index.html](http://www.auditor.ca.gov/reports/2017-032_index.html)
- 2017-119 Health and Safety [www.auditor.ca.gov/reports/2017-119/index.html](http://www.auditor.ca.gov/reports/2017-119/index.html)
- 2018-127 Parking Program [www.bsa.ca.gov/pdfs/analyses/2018-127.pdf](http://www.bsa.ca.gov/pdfs/analyses/2018-127.pdf)

## Whistleblower

Executive Order (EO) 1115, *Complaint Procedures for Protected Disclosure of Improper Governmental Activities and/or Significant Threats to Health or Safety*, was executed on September 12, 2018. EO 1115 supersedes EO 929. You can view the EO at [www.calstate.edu/eo/EO-1115.html](http://www.calstate.edu/eo/EO-1115.html). Cal State LA Whistleblower information can be viewed at <http://www.calstatela.edu/internalauditor/whistleblower>.