## Fiscal Misconduct Investigation Process

## Preliminary Assessment



- Contact, as appropriate, the campus audit liaison, University Counsel, campus police, and other campus officials
- Develop a preliminary investigation plan
- Engage with subject matter experts, as appropriate

## Investigation



- Documentation review\*
- Data analysis
- Interviews
- Workpaper finalization\*\*
- \* In accordance with the Internal Audit Charter, Internal Audit has unlimited access to all university records
- \*\* Investigations records may become public record

## Reporting

- Initial conclusions reviewed with University Counsel and campus representatives, as appropriate
- Report prepared and reviewed internally
- Report finalized and issued to the distribution list, as appropriate
- Supplemental Letter may be issued to the extent control deficiencies that require remediation are noted

