

# Internal Auditing

## Board of Trustees – Delegation of Authority

### CWU Policy 108-04

**Effective:** December 2007

**Policy Review Date:** YEAR

**Policy Executive:** Board of Trustees

**Responsible Office/Unit:** Secretary to the Board of Trustees

#### Policy Statement:

#### Applicability:

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#### Content

Policy

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#### (1) Internal Auditing

- A. *Whereas*, the Central Washington University Board of Trustees is committed to performing its stewardship role by assuring quality of academic performance, achieving economical and efficient use of resources, protecting University assets, and ensuring compliance with state and federal rules and regulations, and
- B. *Whereas*, the Board of Trustees is accountable for the adequacy and effectiveness of the University's systems of internal control, and
- C. *Whereas*, the Board of Trustees values the use of internal auditing as an integral management tool, to improve the operations of the University, and to ensure that all academic and administrative sectors of the University operate in compliance with state and federal laws and regulations, and
- D. *Whereas*, the Internal Audit Manager will report functionally to the Board of Trustees Finance and Audit Committee and administratively to the Vice President of Business and Financial Affairs. To establish, maintain, and assure that Central Washington University's internal audit staff has sufficient authority to fulfill its duties, the Finance and Audit Committee will approve the Internal Audit Charter (Appendix A). *Whereas*, by program review--which measures and evaluates the reliability and integrity of data in all University systems; the economy, efficiency and effectiveness of administrative and academic operations; and the effectiveness of various types of controls--internal auditing at CWU serves to:

1. Ensure the accomplishment of established objectives and goals for all University programs - academic affairs, business and financial affairs, development, enrollment management and marketing, student affairs, and executive;
  2. Isolate problem areas and provide a means of corrective action before operational efficiency is affected;
  3. Provide internal checks and controls for effective management;
  4. Improve communication channels within the University;
  5. Provide counsel and advice to management regarding compliance and regulation issues, and
- E. *Whereas*, Washington State taxpayers, businesses, lawmakers, public media, bondholders, and private citizens are interested in University's management of their tax dollars,
- F. *Now therefore be it resolved*, that this Board of Trustees commends the President for the judicious, appropriate, and continuing use of internal auditing--to ensure academic and administrative excellence at Central Washington University, and to preserve and protect the University's image and reputation among all its stakeholders.
- G. *Adopted and signed* this eighth day of December, 1995.

**History:**

*BOT 12/95, Res. 95-09; BOT 12/06, Res. 06-61; BOT 5/07, Res. 07-24; BOT 12/07, Res. 07-62  
Reformatted and Assigned new Policy Number - Previous Policy CWUP 1-80-040, June 2025*