

INTERNAL AUDIT

CFC
(REGULATION)

INTERNAL AUDIT
FOCUS

The resources allocated to the Internal Audit Department will be utilized to accomplish the projects listed on the annual audit plan as approved by the Board of Trustees. Internal Audit will not deviate from the projects listed on the annual audit plan except for time sensitive projects deemed necessary by Internal Audit and approved by the Board President and Vice President. Time sensitive projects will be retroactively approved by the Board of Trustees and if necessary the annual audit plan will be appropriately updated.

WORKING PAPERS
AND DRAFT AUDIT
REPORTS

Internal Audit working papers to include draft audit reports are not subject to the Public Information Act. Internal Audit may issue draft audit reports to District personnel as it deems necessary.

FINAL AUDIT
REPORTS

Protected personal information will be redacted from final audit reports to ensure compliance with the Family Educational and Privacy Act, Health Insurance Portability and Accountability Act, or any other applicable law which protects personal information.

In certain cases, Internal Audit with the approval of the Board of Trustees may redact reported control weaknesses from an audit report to protect the District from security breaches. For example, under Texas Government Code Section 552.139, computer vulnerabilities are exempt from public disclosure due to the potential risk of unauthorized access or harm to the District's operations.

Internal Audit may issue final audit reports to District personnel as it deems necessary. Internal Audit may issue final audit reports to external agencies when legally required or with the approval of the Board of Trustees.

ON-LINE AUDIT
REPORT
SUMMARIES

With the approval of the Board of Trustees, Internal Audit will publish on its website a list of final audit reports and summaries. The complete final audit reports are available upon request through the Public Information Office.