

**Baltimore City Community College**



*Changing Lives...Building Communities*

**Title of Policy:** INTERNAL AUDIT POLICY

**Applies to (check all that apply):**

Faculty \_\_\_\_\_ Staff \_\_\_\_\_ Students \_\_\_\_\_  
Division/Department \_\_\_\_\_ College X \_\_\_\_\_

**Topic/Issue:**

**Internal Audit Office creation and policy development**

**Background to Issue/Rationale for Policy:**

**Rationale**

In accordance with Executive Order 01.01.1994.06, Baltimore City Community College shall employ an internal auditor because:

- The College performs its lawfully prescribed responsibilities for the benefit of the citizens of Maryland;
- Internal management control leads to more efficient delivery of services to the constituencies served by the College; and
- The College's effectiveness increases under well-managed programs.

**State/Federal Regulatory Requirements (cite if applicable):**

State of Maryland Executive Order 01.01.1994.06 and COMAR 07.01.10.0127:15 Md. R.-Inspector General

**Policy Language:**

It is the policy of BCCC to comply with the State of Maryland's Executive Order 01.01.1994.06 State Agencies—Internal Audits. To ensure that practices and procedures are working as intended in compliance with regulations. Internal audit staff will perform follow-up reviews on each implemented recommendation or internal control indentified via internal or external audits within a two-year cycle.

**Proposed Implementation Date: Upon Board of Trustees Approval**

**Approved by the Board of Trustees: October 28, 2008**

**Originator/Division: Office of the President**