

University of North Florida Internal Audit Charter

Introduction

This Charter identifies the mission, scope, responsibilities, and authority of the Office of Internal Auditing (OIA) at University of North Florida (UNF) and establishes a framework for complying with the *International Professional Practices Framework (Standards)* promulgated by The Institute of Internal Auditors.

Mission

The mission of the OIA is to create and enhance organizational values by providing risk-based and objective assurance, advice, insight, and consulting services. The OIA helps UNF accomplish its objectives by bringing a systematic, disciplined approach to evaluate risk and improve the effectiveness of risk management, control, and governance processes.

Internal Audit performs three types of projects:

Audits; assurance services defined as examinations of evidence for the purpose of providing an independent assessment of governance, risk management, and control processes for the organization. Examples include financial, performance, compliance, systems security and due diligence engagements. Consulting/Advisory Services; (the nature and scope of which are agreed upon with the client,) are

without the internal auditor assuming mana

Investigate allegations of fraud, waste, abuse, and other types of suspected fiscal misconduct and notify management and the State University System of Florida Board of Governors (BOG) of the results in accordance with regulations.

Establish and maintain a quality assurance and improvement program (QAIP) by assessing the operations of internal audit activities and obtaining an external assessment as required by the Standards. The Chief Audit Executive will periodically report the QAIP results to the board and senior management, at minimum, every five years.

Perform or coordinate other consulting services or activities for the purpose of assisting management in meeting its objectives, promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in its programs and operations. These activities may include facilitation, training and advisory services.

Provide guidance and advice on control and risk aspects of new policies, systems, processes and procedures.

to the audit plan and completed based on available resources and in relation to the relative risk. The BOT Audit and Compliance Committee has the authority to direct the OIA to audit specific areas at UNF, as needed. The Chief Audit Executive will report material and significant audit issues to the President, Chair of the Audit and Compliance Committee, Chair of the UNF Board of Trustees, and to the State University System of Florida BOG, when applicable.

Professional Standards

The OIA shall constitute the operating guidance for the OIA applicable. In addition, the OIA will adhere to UNF policies and procedures, as well as those of the State University System of Florida BOG.



Shelia Hamm



D. C. McSperry



G. H. L.

Chair - Board of Trustees

History: New 6-9-15, Amended 10-11-18, 1-28-21, 1-20-22, 2-27-2023