

Internal Audit Spotlight

WELCOME

Welcome to the first edition of Internal Audit Spotlight! This quarterly newsletter will contain information regarding policies and procedures, good business practices and tips for implementing strong internal controls. Our hope is that by providing this information we can increase awareness of college policies and procedures and assist you in implementing effective controls in your area of operations.



Travis (left), Linda (Center), Bret (Right)

WHO IS INTERNAL AUDIT?

While many of you are familiar with our office and some may even have been visited by our office staff, here are some facts about Internal Audit.

The Internal Audit Department is staffed by Linda Torres, Director, Bret Boudreaux, Manager and Travis Leopolos, Internal Auditor. Linda has been with the college since 2008 and has both internal and external audit experience over the past 24 years. Linda is a Certified Public Accountant, Certified Internal Auditor and Certified Fraud Examiner.

Bret is a Certified Internal Auditor and possesses a Certification in Risk Management Assurance. Bret has attained over 16 years of experience in accounting and auditing and has worked for the college since 2009.

Travis has over 12 years of internal auditing experience and 10 years of management experience. He has been with the college since 2016.

In This Issue:

- Welcome!
- Who is Internal Audit?
- What does Internal Audit do?

Upcoming February 2022 Issue:

- Internal Controls
- Ethics Reporting Hotline



WHAT DOES INTERNAL AUDIT DO?

The word audit typically conjures negative reactions. We want to change those perceptions at San Jacinto College.

The mission of the Internal Audit Department is to improve the operations of San Jacinto College by providing independent and objective reviews of District controls and procedures. A common misconception is that internal audit only works with the business office and those offices that deal with money. The fact is we perform various operational and compliance type audits throughout the college.

There are three main services provided by the Internal Audit Department: Internal Audits, Management Advisory Services and Investigations.

INTERNAL AUDITS

An internal audit is a detailed review of a department, area or function. The objective and scope of the audit can include:

- Compliance with policies, laws and external regulations.
- An evaluation of controls designed to prevent and detect errors and to safeguard assets.
- An assessment of overall operating efficiency.

The Department conducts an annual risk assessment to identify the major areas within the San Jacinto College District that require audit attention.

MANAGEMENT ADVISORY SERVICES

Although a department, area or function may not be scheduled for an audit, college management is welcome to ask for Internal Audit's assistance in reviewing and providing feedback on draft policies and procedures, new processes, and more. This also includes addressing questions that may arise surrounding potential conflicts of interests and serving on committees and task forces throughout the college.

INVESTIGATIONS

The Internal Audit Department is also responsible for investigating wrongful or fraudulent acts which can be discovered via an internal audit, management oversight or employee tip reported via the college's ethics reporting hotline. Prevention of fraud begins with a commitment by college management to establish and maintain an effective system of controls, and to be aware of risk exposures. What's more, every member of the San Jacinto College community has a responsibility to comply with College policies and procedures, and to report known or suspected wrongful acts or fraudulent activity.

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EthicsPoint Hotline

<https://www.sanjac.edu/student-services/helpful-resources/my-san-jac>