Fiscal Misconduct Investigation Process

**Preliminary Assessment**
- Contact, as appropriate, the campus audit liaison, University Counsel, campus police, and other campus officials
- Develop a preliminary investigation plan
- Engage with subject matter experts, as appropriate

**Investigation**
- Documentation review*
- Data analysis
- Interviews
- Workpaper finalization**

* In accordance with the Internal Audit Charter, Internal Audit has unlimited access to all university records

** Investigations records may become public record

**Reporting**
- Initial conclusions reviewed with University Counsel and campus representatives, as appropriate
- Report prepared and reviewed internally
- Report finalized and issued to the distribution list, as appropriate
- Supplemental Letter may be issued to the extent control deficiencies that require remediation are noted