

## WHEN TO CONTACT INTERNAL AUDIT SERVICES (IAS)

IAS serves the District and its employees as an objective and independent appraisal function responsible for reviewing existing processes across the District in order to ensure the effectiveness and adequacy of existing controls, compliance to laws and regulations, and accuracy and integrity of financial and operational reports.

IAS works with employees within all facets of the District in an effort to ensure that controls are embedded into the District's daily processes and continuously functioning appropriately. Employees should therefore contact IAS whenever there is (are):

### **New Program Development**

IAS is available for consultation to help assess and recommend appropriate controls during the implementation of new processes.

### **Need for Validation of Control Effectiveness**

IAS is available for questions and can help review current processes in order to validate the adequacy of current controls.

### **Problem Areas**

IAS can provide consultation, review, or audit services in order to assess or recommend control improvements to business functions/areas with known ineffective or inadequate controls.

### **Suspected Impropriety**

Contact IAS immediately, for an investigation, when there is suspicion of improprieties, violations to codes of conduct, or financial irregularities.

### **Confirmed Impropriety**

Report confirmed improprieties to IAS immediately upon receiving a confession. Do not attempt to negotiate/resolve with the employee/perpetrator.

*Negotiating with an employee who has confessed an impropriety* - Managers or other employees are not to negotiate with employees in exchange for the return of funds or assets. For example, you must not state to an employee that you will not report the loss as long as they return the funds, or if they return the funds, as this is a violation of state law (Penal Code Section §519).