7. Preliminary Exit Meeting

Auditee management and relevant staff meet with IAS team to discuss the detailed results of the review, potential significance of any issues or concerns noted, and to clear up any related misunderstandings.

8. Draft Audit Report

IAS drafts an audit report, which is presented to management for review and/or comments.

9. Formal Exit Meeting

After IAS has received a coordinated response from the college/District Office, an offer of a formal exit meeting is extended, which the Auditee will determine if necessary.

10. Final Audit Report*

IAS drafts final audit report, which is provided in electronic form to management and staff identified in the report. The final product includes opinion, conclusions, and issues identified along with management's corrective action plans.

11. Audit Follow-Up*

IAS will follow-up to confirm management has or is on track to complete corrective actions committed to in the audit report.

*IAS reports to the Board Finance Committee

Have questions or concerns?

Contact IAS or the Anonymous Hotline

Internal Audit

Contra Costa Community College District

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Martinez, CA 94553

John (Vito) Hite
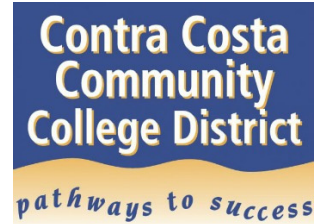Director of Internal Audit Services
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Contra Costa Community College District

pathways to success

Internal Audit Services (IAS)

About Us

IAS plans and conducts a comprehensive internal audit program that will provide more efficient and effective use of educational funding through sound fiscal management practices. IAS also conducts investigative and management advisory reviews.

www.4cd.edu/audit

The Process

1. Audit Selection
Activities to audit are selected to maximize audit coverage for addressing high risk subjects and areas of concern to the District, college management, or the Governing Board.

2. Initiating the Audit
IAS performs a preliminary review of applicable audit risks, gathers information about the process, function, or area to be audited, and identifies the responsible personnel. These steps are aimed at developing an initial audit program to be discussed and agreed upon with management of the entity to be reviewed ("the Auditee").

Fieldwork will typically commence following the conclusion of the entrance conference meeting.

3. Audit Notification
Audit notification is a two-step process: informal and formal.

First, IAS sends an informal initial audit notification by email to top operating management, and then follows up to discuss the planned audit objectives. After reaching general agreement on audit objectives, IAS sends a formal "Audit Notification Memorandum" to District/Auditee management.

4. Entrance Conference Meeting
The entrance conference is the audit kickoff meeting held between the audit team and the Auditee, which is an opportunity to discuss the scope and planned schedule of the audit.

5. Fieldwork Conducted
During this phase, the auditor identifies and assesses internal controls, which may include:

- Process walkthroughs;

- Interviews/discussions with staff and management;

- Tests of accounting transactions and supporting records.

6. End of Fieldwork
Upon completion of staff interviews and transaction testing, the audit team meets to discuss preliminary results of fieldwork. Subsequently, the auditor will confirm any issues or exceptions with Auditee management.

Our Mission
The District is committed to principles of trustworthiness, respect, responsibility, fairness, and stewardship and has charged IAS with the monitoring of processes and controls to ensure these values are constantly upheld.