

INSIDE AUDIT

George Mason University

January 2009

Welcome...

To the first edition of Inside Audit! This newsletter is intended to increase awareness about the Internal Audit and Management Services department within the university. The focus of the newsletter is to provide you with information on good business practices, internal controls, and responsibilities. This and future newsletters will be posted at:

<http://www.gmu.edu/departments/iams/index.html>

Meet The Audit Staff



From left to right: Carol Westbrook, IT Audit Manager; Micael Afowerky, Sr. Auditor; Alka Rastogi, Assistant Director; Ken Hubble, Director; Michelle Workman, Sr. IT Auditor; Richard Cheney, Sr. Auditor and Debbie Gladden, Office Manager.

Your Responsibilities

Managers and Supervisors are responsible for establishing appropriate controls and monitoring their effectiveness to provide reasonable assurances that the goals and objectives of their department are being met. What does this mean? It means that managers and supervisors must understand the key risks in their operations and have a working knowledge of the controls that mitigate those risks. Internal Audit can help evaluate your procedures, controls, risks and make suggestions. Look for more information on controls in our next issue.

What Is Internal Audit?

An independent appraisal activity established within the organization to examine and evaluate the adequacy and effectiveness of its activities as a service to the organization.

Why Audit?

Without a sound system of controls, errors and omissions can occur and go undetected, and existing controls can be circumvented by an inappropriate concentration of duties. The effectiveness of a control depends upon peoples' willingness to follow it.

Reporting Status

The Internal Audit Department at George Mason University reports functionally to the Audit Committee of the Board of Visitors and administratively to the Senior Vice President, Maurice W. Scherrens.

University Hotline

University employees are encouraged to contact Internal Audit directly with information pertaining to potential fraud, waste or abuse. However, if you wish to remain anonymous, an internal university hotline, that is confidential and toll-free, is in place. To find out more about this hotline program and how it works, go to: <http://www.gmu.edu/departments/iams/assistline.html>, or call Ken Hubble, Director of Internal Audit at 3-3091.

State Employee Fraud, Waste, and Abuse Hotline

Another source to report fraud, waste and abuse is through the State Employee Hotline. Calls made to the State Hotline are monitored by the Department of State Internal Auditors and are referred back to the Internal Audit Department for investigation, with limited exceptions. Similar to the University Hotline, your calls are anonymous, non-traceable and toll-free. Further information can be obtained at: www.doa.virginia.gov/dsia/dsia_main.cfm.

University Policies

The Director of Internal Audit and Management Services is the Policy Administrator for all university policies. He reviews proposed and revised policies for compliance to university guidelines and forwards a copy of that policy to University Counsel for review before submission to the Senior Vice President and Provost for approval. Once the policy has been approved, an electronic version is placed on the University's web site. If you have been tasked with writing a new policy or revising an old policy, please review the guidelines outlined in [Policy 1101, Writing, Issuing and Maintaining Responsibility for University Policies](#).

[Policy 2204 – Telephone Use](#), reminds us that the university telephone system (including university issued **cellular telephones**) is available to conduct university business. Abuse of the university telephone system, including but not limited to charging personal long distance calls to the university, conducting business related to outside employment or business ownership, making or receiving excessive personal calls, and disclosing confidential information over the phone may result in disciplinary action, including termination.

Ask Audit..

If you have a question about business practices, controls, fraud, computer security, or a related matter, call Ken Hubble, Director of Internal Audit, 703-993-3091 or email him at khubble@gmu.edu.

The Lighter Side of Audit

Internal Auditors aren't boring people. They just get excited over boring things.

