

# Quality Assurance and Improvement Program

## 1322: Disclosure of Noncompliance

When nonconformance with the Definition of Internal Auditing, the Code of Ethics, or the *Standards* impacts the overall scope or operation of the internal audit activity, the chief audit executive must disclose the nonconformance and the impact to senior management and the board.

### Compliance Steps:

- VSU's Chief Audit Executive is responsible for formally reporting to senior management, the University President, and the Board of Visitors instances, along with its potential effect, where full compliance with the *Standards* is not achieved. Among other constraints that may preclude or restrict VSU's Internal Audit Department from achieving full compliance with the Standards are limitations relative to:
  - Internal Audit's access to and availability of records, personnel, and physical properties relevant to the performance of audits;
  - Hindrance to timeliness of audit requests;
  - Performance of necessary audit procedures;
  - Approved staffing plan and financial budget; or
  - Other scope limitations.
- Disclosure of noncompliance will be addressed as part of the required disclosures outlined in Internal Audit's annual report presented to the Board of Visitors each September, if necessary.