

**OLD DOMINION UNIVERSITY**  
**University Policies and Procedures**

**3004 - INTERNAL AUDIT RESPONSE PROCEDURES**

Statement: The following procedures will govern the response to audit findings and recommendations contained in reports issued by the Internal Audit Director.

Subject: Timely response to audit findings and recommendations.

Process: The administrator of a department that has been audited shall be provided three weeks to respond to audit findings and recommendations. The appropriate Vice President shall be notified should the responsible administrator not respond to the audit findings by the assigned deadline. The Vice President shall be responsible for ensuring that the response is submitted within five (5) working days following notification from the Director of Internal Audit that the response was not received. The Vice President will be accountable to the President for ensuring that the response is submitted within the five (5) day period.

Subject: Review of corrective actions that are proposed to address audit comments

Process: The Internal Audit Director will review corrective actions that are proposed by the administrator responsible for departmental operations. A draft report incorporating the findings, recommendations, and corrective actions will be prepared and submitted to the Vice President of the area for review. In cases where the actions proposed by the responsible administrator will not correct the deficiency, an exception will be taken by the Internal Audit Director and the Vice President shall obtain the President's concurrence that the University is willing to accept the risk of not taking corrective action or submit a revised acceptable response. All parties are expected to work together to resolve outstanding issues within three weeks.

Subject: Actions to address audit comments

Process: The Internal Audit Director will conduct a follow-up review to determine that corrective actions were completed. The appropriate Vice President will be responsible for the timely correction of outstanding deficiencies noted in the follow-up report and shall justify to the President the cause for the delay in correcting deficiencies previously identified. Under certain circumstances, it may be appropriate for the Vice President to obtain the concurrence of the President that the

risk of not taking action is acceptable to the University. Justifications and corrective action deadlines will be included in the follow-up report issued by the Internal Audit Director to the President. The Internal Audit Director will conduct a follow-up review upon notification that corrective action has been completed or when the deadlines have passed.

**Responsibility:** Vice Presidents and Internal Audit Director

**Authorization:** James V. Koch, President

**Date:** November 1, 1990

**Effective Date:** November 1, 1990