



Internal Audit Policy

*Division of Administration & Finance
Helpburn Hall, Room 314, 201-200-3035*

It is the policy of New Jersey City University to safeguard and control assets. The basic functions of inspection, evaluation and reporting on the systems and procedures used to safeguard and control assets is the primary responsibility of the Internal Audit Department at NJCU.

The scope of internal auditing will include examination of internal controls, an evaluation of compliance with and adequacy of applicable policies and other requirements, both internal and external, and a review of effectiveness of the use of institutional resources.

Internal Audit is a staff function reporting to the Vice president Administration and Finance with reporting responsibilities to the Finance, Planning Committee of the Board of Trustees.

Auditors of the Internal Audit Department will have no authority over or responsibility for the activities they audit.

In order to carry out its responsibilities, the Internal Audit Department must have full, free and unrestricted access to all University fiscal and managerial functions, records, property, personnel and personnel records. It is the policy of New Jersey City University to provide this access to the Internal Audit Department.