

COMMENTS RECEIVED ON PROPOSED NEW OR REVISED POLICIES

AP 7.01.01: Internal Audits		
Date Comment Received	Comment	Response
9-23-2025	In the description: "The Office of the Internal Auditor (Internal Audit) is an independent, objective, assurance and advisory services designed to add value and improve the operations of Pima Community College (PCC)." <i>The plural form of "services" should probably change to the singular form since we're referring to one office.</i> Section 4; Definition of Stakeholder, "A party with a direct or indirect interest in an organization's activities and outcomes. Stakeholders may include the Governing Board, management, employees, customers, vendors, shareholders, regulatory agencies, financial institutions, external auditors, the public, and others." <i>Should "Governing" be included since it presented that way in other areas of the AP? Also, I'm pretty sure that we should capitalize the "Governing Board."</i> Section 6; "Further," <i>should this be "Furthermore,"?</i> Section 7 - last sentence of the last bullet point; "The Internal Auditor will also escalate any unresolved issues regarding management's acceptance of risk levels that exceed the organization's risk tolerance to the Governing Board." <i>Should we add "Governing" to this?</i>	Thank you for your input. This suggestion will be taken into consideration.
10-10-25	SECTION 7, second bullet point: Provide internal stakeholders, management, the Chancellor, the Governing Board, and the Finance and Audit Committee with a written report on the results of each engagement performed, including management action taken or planned to address issues and concerns noted during the engagement, and the results of follow-up reviews to assess if issues and concerns noted during the engagement have been addressed; SECTION 3, I would like to see something added. From my experience with an internal audit, the stakeholders involved in this auditing process should also be part of member-checking the written report for accuracy, before it is finalized and provided to the aforementioned stakeholders.	Thank you for your input. As part of our process, the draft report is shared with all key stakeholders to ensure their feedback is considered prior to finalizing the document.

	This is a way to build trust and verify that all information in the report is factual, and no misunderstanding of processes was made, before it goes to management, the Chancellor, the Governing Board, and the Finance Audit Committee.	
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