

**UNIVERSITY OF CALIFORNIA, LOS ANGELES
AUDIT & ADVISORY SERVICES
AUDIT CHARTER**

A. MISSION STATEMENT

To assist The Board of Regents and University management in the discharge of their oversight, management, and operating responsibilities through independent audits and consultations designed to evaluate and promote the systems of internal controls including effective and efficient operations.

B. AUTHORITY

Audit & Advisory Services has the full authority of The Regents and university management to access all University records, properties and personnel relevant to the subject under review. Audit & Advisory Services is free to review and appraise policies, plans, procedures, and records.

In performing its functions, Audit & Advisory Services has no direct responsibility for, or authority over, any of the activities which are reviewed.

C. INDEPENDENCE

The Director of Audit & Advisory Services reports to the Chancellor and the Senior Vice President/Chief Compliance and Audit Officer. Administrative oversight is provided by the Executive Vice Chancellor & Provost.

D. SCOPE

Audit & Advisory Services is authorized to have full, free, and unrestricted access to information, including records, computer files, property, and personnel of the University in accordance with the authority granted by the Committee's approval of this charter and applicable federal and state statutes.

The work of Audit & Advisory Services is unrestricted and is free to review and evaluate all policies, procedures, and practices of any and all University activities, programs, or functions.

E. STANDARDS

The responsibility of Audit & Advisory Services is to serve the University in a manner that is consistent with the standards established by the University of California internal audit community. Audit & Advisory Services shall comply with the standards established by the University of California audit community and The *Institute of Internal Auditors International Professional Practices Framework*.


Chancellor Gene D. Block


Executive Vice Chancellor & Provost Scott Waugh

Date: 7/10/17