

# Quality Assurance and Improvement Program

## **1320: Reporting on the Quality Assurance and Improvement Program**

The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board.

### **Interpretation:**

*The form, content, and frequency of communicating the results of the quality assurance and improvement program is established through discussions with senior management and the board and considers the responsibilities of the internal audit activity and chief audit executive as contained in the internal audit charter. To demonstrate conformance with the Definition of Internal Auditing, the Code of Ethics, and the Standards, the results of external and periodic internal assessments are communicated upon completion of such assessments and the results of ongoing monitoring are communicated at least annually. The results include the reviewer's or review team's assessment with respect to the degree of conformance.*

### **Compliance Steps:**

- VSU's Chief Audit Executive will present the results of external and periodic internal assessments to the University President and the Board of Visitors at the next Board meeting following the completion of an assessment and will be responsible for ensuring that any findings from the review are corrected in a timely manner.