

**Appendix FM-12
Maricopa County Community College District
Internal Audit & Management Advisory Services
Audit Intake Form**

Requested by: _____ (must be CEC or Board member)

Day Phone: () _____

Cell Phone: () _____

What is the Issue? (Please provide a detailed description with the reason for and nature of your concern)

What type of service is needed?

- Review of a department's significant operating processes and associated internal controls for potential risks. (**Internal Control Review** – we give recommendations for managing and mitigating the risks. The review will also include compliance review and may incorporate some testing).
- Investigate possible fraud or misappropriation, or alleged violations of laws or policies and procedures that could result in prosecution or disciplinary action. (**Special Request** – theft, misappropriation of assets, and conflicts of interest are examples of reasons for Special Requests).
- Address the internal control environment of information systems and how people use those systems (**Information Systems Audits** – we give recommendations to ensure the adequacy and reliability of the controls and to ensure the integrity of data processing).
- Other: _____ (See reverse side for other types of services).

Please describe and explain the level of urgency: _____

Audit Contact(s): _____

Day phone: () _____

Cell phone: () _____

Other Issues or Comments: _____

Disposition:	Audit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	Type:	_____	
	Auditor:	_____	
	Date Started:	_____	
	Date Closed:	_____	

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Other types of Internal Audits and Management Advisory Services

Compliance Audits and Reviews are designed to review and evaluate a department's or area's level of compliance with established guidelines – federal and state laws and regulations, institutional policies and procedures, and terms of contracts. Recommendations typically call for improvements in processes and controls intended to ensure compliance with regulations.

Financial Reviews involve an evaluation and analysis of accounting and financial transactions to determine if commitments, authorizations, and receipt and disbursement of funds are properly and accurately recorded and reported. This type of review also determines if there are sufficient controls over cash and other assets and that adequate process controls exist over the acquisition and use of resources. Unlike external financial audits, internal financial reviews do not prepare or express professional opinions on the financial statements' fairness.

Management Audits assess the quality of the decision-making process and the information environment.

Cost-benefit Audits evaluate the economy, efficiency and effectiveness of a program or activity. The auditor will concentrate on the inputs and outputs for a specific program. The purpose may overlap with internal control reviews, and compliance and management audits.

Consulting Services intend to add value to governance, risk management, and control processes without the auditor assuming management responsibilities. Consulting services may include consultation, research assistance, and facilitation.

Note: The purposes of the types of internal audits and management advisory services may overlap depending on the situation. For example, an Internal Control Review that concentrates on various processes such as cash handling, payroll, equipment inventory and accounts payable, will also incorporate elements of a Compliance Audit and may include Financial and Management Reviews.