



**THE GEORGE
WASHINGTON
UNIVERSITY**
WASHINGTON, DC

Responsible University Official:
Compliance Officer
Responsible Office: Compliance Office
Last Revised Date: March 14, 2017

AUDIT NOTIFICATION

Policy Statement

Information must not be provided to any person claiming to be an auditor (whether internal or external) unless the department to be audited or the individual from whom the information is requested has a working relationship with that auditor, or until the auditor’s identity and the propriety of the audit have been confirmed. In addition, Departments and individuals must report all proposed audits to the Compliance Office for the purpose of centralized tracking.

Reason for Policy

The purpose of this policy is to protect confidential and other sensitive information by confirming the identity of persons claiming to be auditors, and by confirming the propriety of audit requests.

Who is Governed by this Policy

Faculty and staff

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Policy

Responsibility for Security of Information

Through the normal course of business the university generates and collects a significant amount of confidential and other sensitive information about current and former faculty, staff, students and patients, as well as about university operations. Access to and disclosure of such information must be appropriate, necessary, and for a clearly defined purpose. All members of the university community are responsible for safeguarding such information, for preventing its inadvertent disclosure, and for protecting the privacy of individuals and the integrity and reputation of the university.

Audit Verification and Notification Required

Information must not be provided to any person claiming to be an auditor unless the department to be audited or the individual from whom the information is requested has established a working relationship with that auditor. If the department or individual does not have a working relationship with the auditor, or if an auditor arrives unannounced, notify the Compliance Office immediately. The Compliance Office maintains a list of all audits being performed at the university and will help to identify all internal and external auditors and verify the propriety of the proposed audit, as necessary. When appropriate, the Compliance Office will notify and work with the Office of the Senior Vice President and General Counsel and/or the Office of the Comptroller in this regard. Once the propriety of the audit is confirmed, the department should make every effort to provide the requested information.

In addition to the foregoing, departments and individuals must report all proposed audits to the Compliance Office for the purpose of centralized tracking.

Definitions

Auditors: Individuals who request to review and/or audit university records. Auditors include, but are not limited to auditors who are university employees or agents such as PricewaterhouseCoopers and Baker Tilly and auditors who are not university employees or agents such as District of Columbia auditors, sales tax auditors, or federal agency auditors.

Related Information

[Information Security Policy](#)

[Privacy of Student Records \(FERPA\) Policy](#)

[Procedures Governing Summonses, Subpoenas, Lawsuits, Notices, and Letters from Lawyers](#)

[The George Washington University Privacy Policy](#)

Contacts

Contact	Telephone	Email
Compliance Office	202-994-3386	comply@gwu.edu

Document History

- **Last Reviewed Date:** May 10, 2018
 - **Last Revised Date:** March 14, 2017
 - **Policy Origination Date:** October 1, 2004
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Who Approved This Policy

Louis H. Katz, Executive Vice President and Treasurer

Beth Nolan, Senior Vice President and General Counsel

This policy, as well as all [university policies](#), are located on the [Compliance Office website](#).