

UNIVERSITY OF KENTUCKY BOARD OF TRUSTEES

Joe Reed, Chief Accountability Officer and Audit Executive



AN EQUAL OPPORTUNITY UNIVERSITY

UK INTERNAL AUDIT'S GOVERNING DOCUMENTS

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UKIA works hard to ensure that it is always providing a value-add for its clients and University leadership. This culture of continuous improvement is the driving principle behind all of our governing documents



Institute of Internal Auditors Global Internal Audit Standards

The standards outline the governance and processes that Internal Audit must use to successfully and ethically carry out the assurance and advisory functions.



University of Kentucky Strategic Plan Principle #4 Ensuring Greater Trust, Transparency and Accountability

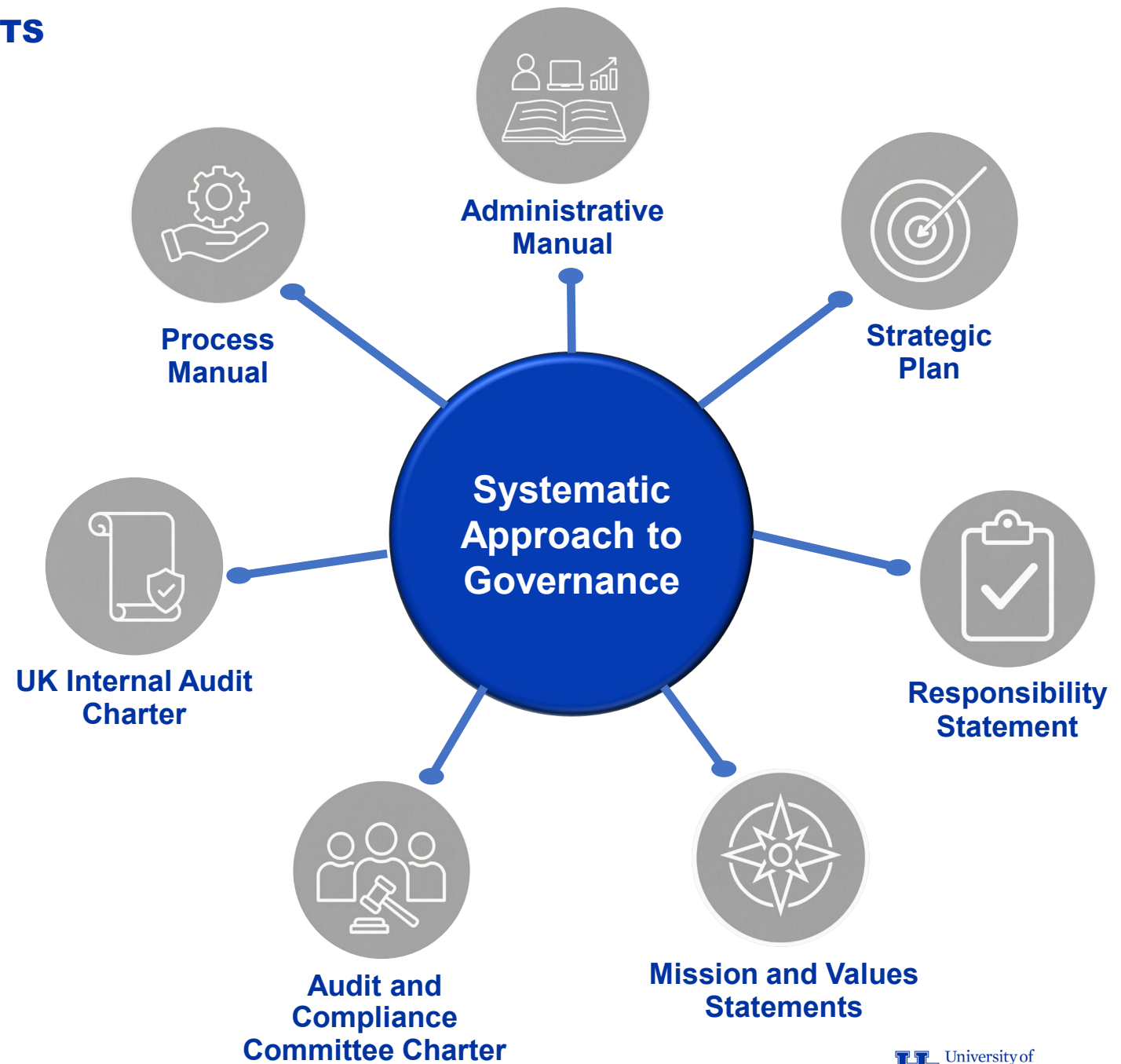
Through its reviews, reporting and stakeholder outreach, UKIA works to increase accountability and transparency related to risk and risk mitigation activities.



UK Internal Audit Strategic Plan Principle #2 Ensure adherence to Institute of Internal Audit Standards and Institutional Policies and Regulations

UKIA will ensure all team members are apprised of changes to federal, state and University regulations and policies.

UKIA's Governing Documents



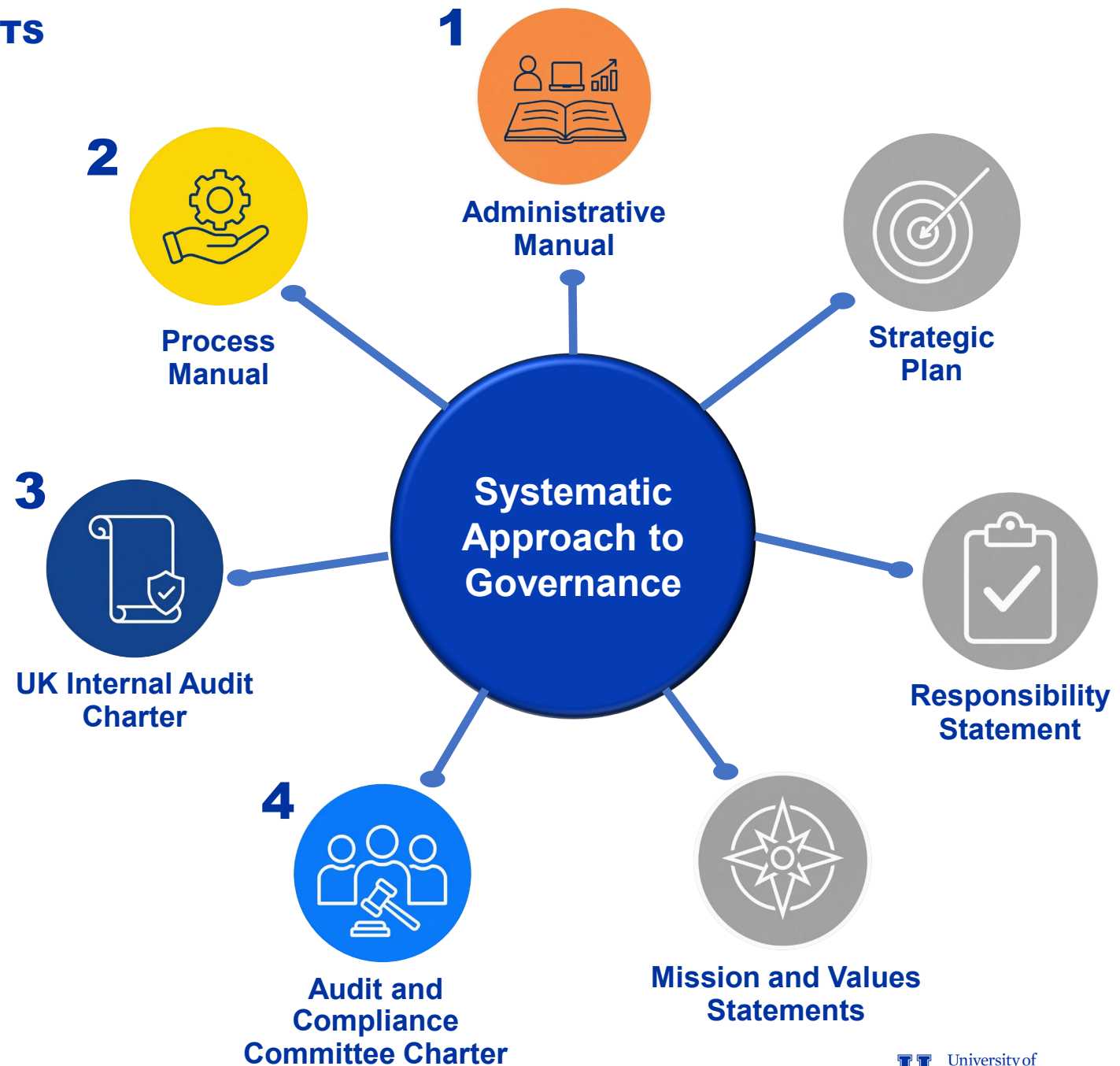
UKIA's Governing Documents

1. **Administrative Manual** — Provides guidance related to the administrative functions of our department, such as Human Resources and Procurement.
2. **Process Manual** — A detailed, step-by-step guide that walks staff through every phase of UKIA's audit process for each service line.



UKIA's Governing Documents

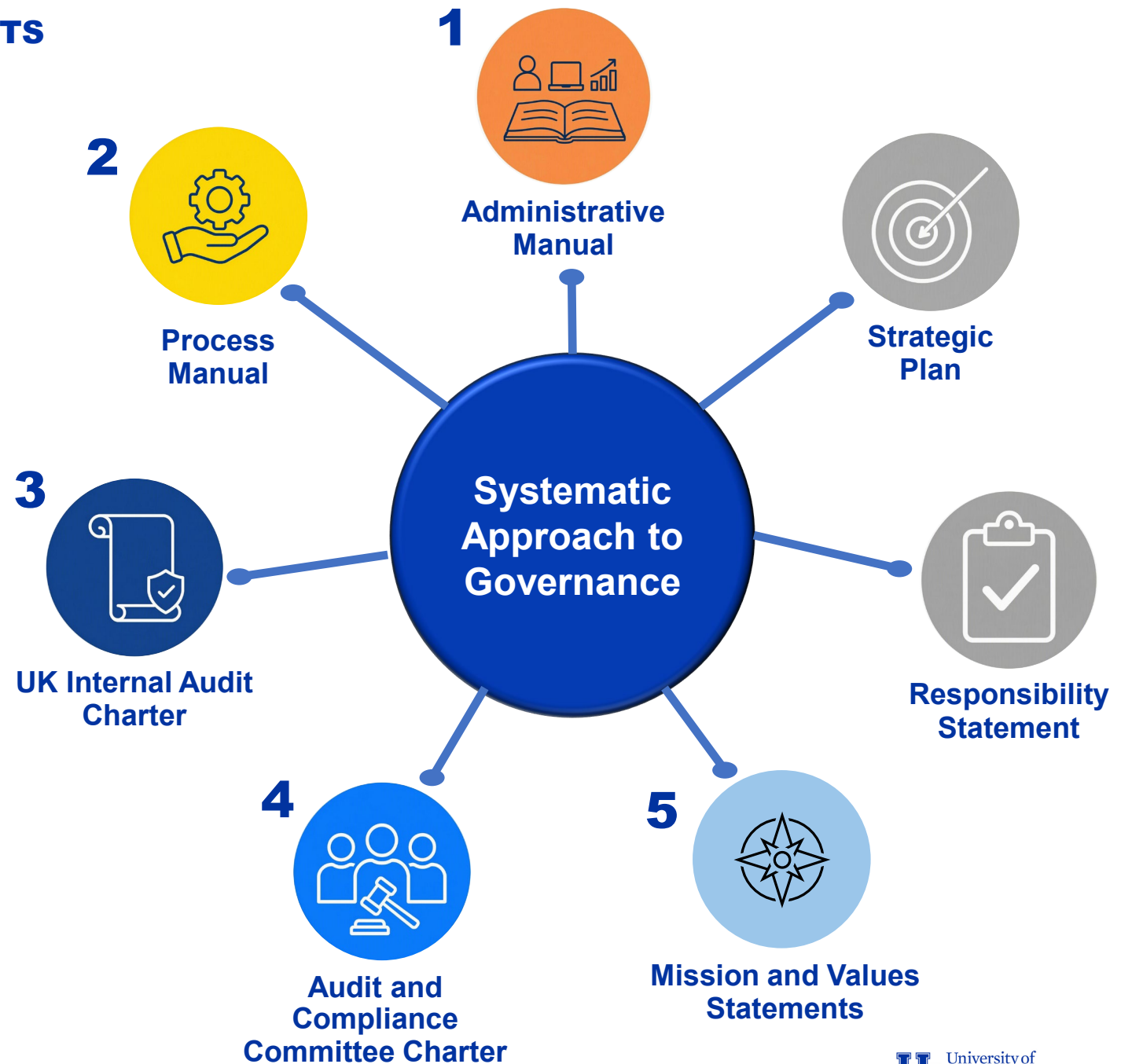
3. **Internal Audit Charter** — Details Internal Audit's mandate, services and responsibility to provide risk assurance for the University.
4. **Audit and Compliance Committee Charter** — Outlines the Committee's role in governing and supporting the Internal Audit function.



UKIA's Governing Documents

5. Mission — To support UK in its pursuit of excellence by providing expert analyses and advice to champion the achievement of institutional objectives.

Values — Professionalism, Ethics, Communication and Knowledge



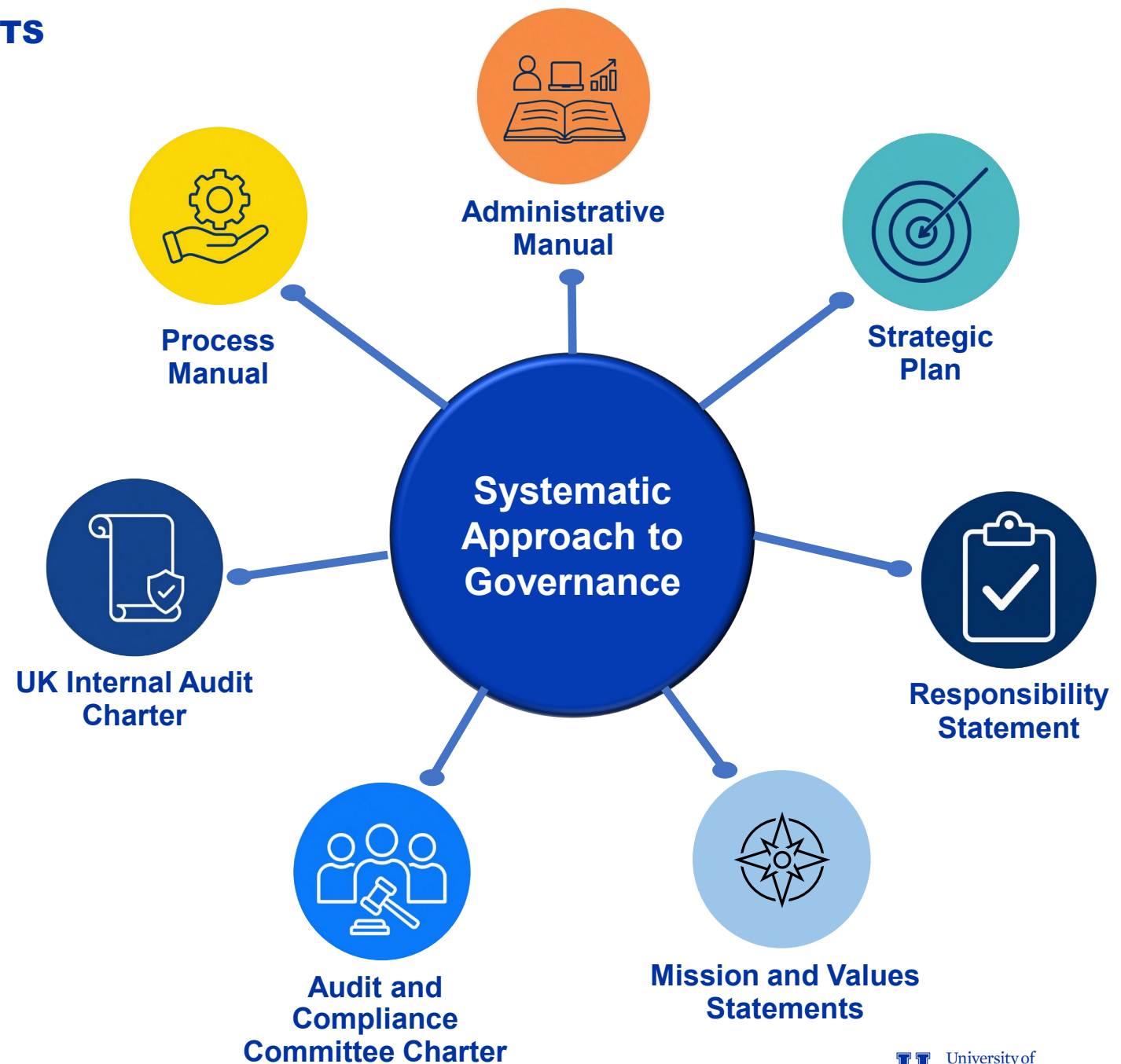
UKIA's Governing Documents

6. **UKIA's Responsibility Statement** — A pledge all employees sign to take due professional care to ensure all data and information to which staff have access are properly safeguarded and confidentiality is maintained at all times.



UKIA's Governing Documents

7. **UKIA's Strategic Plan** — Completed in 2025, this strategic plan features five principles focused on fostering both individual and collective development, adherence to industry standards, improved efficiency and effectiveness and supporting student success.



QUESTIONS





UK INTERNAL AUDIT MISSION STATEMENT

To support UK in its pursuit of excellence by providing expert analyses and advice to champion the achievement of institutional objectives.



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