

Internal Audit

Mission

Internal Audit's mission is to provide independent, objective assurance and consulting services designed to add value and improve Lee College (Lee) operations. Internal Audit aims to help Lee accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control.

Vision

To be a high-performing internal audit function that meets stakeholders' expectations, is a valued partner and trusted advisor, and promotes a culture of accountability and governance throughout Lee.

Assurance Services

Assurance services are control-centered since they always assess the adequacy of control. Assurance services always result in a formal report that covers period of time assessed or as of a specific date.

This work provides reasonable, not absolute, assurance whether Lee's environment of governance, risk management, and internal control, as designed and implemented by management, is adequate and functioning as intended. Assurance evaluates the effectiveness and efficiency of Lee College's student-facing and supporting areas by looking at the big picture: how the process, software, and team come together to ensure accuracy, completeness, and timeliness in meeting objectives.

Examples of assurance services include:

- Financial Audits of accounting, payroll, accounts payable
- Operational Audits of enrollment, marketing, preventive maintenance
- Technology Audits of cybersecurity, PeopleSoft, data center management
- Compliance audits of State of Texas regulations, Lee policies, contract terms

For additional information, see [Audit Process](#).

Consulting Services

Consulting services are intended to add value to Lee College by addressing a need or want. They are typically forward looking and can be specific or general, completed quickly or ongoing.

Examples of consulting services include:

- Change reviews of new and major enhancements to processes, systems, services
- Process effectiveness/efficiency assessments
- Risk-control self-assessments (RCSA)
- Document quality reviews
- End-to-end processes, risk, control mapping

- Vendor due-diligence
- Data quality assessments
- Training on risk management, controls, fraud

To maintain Internal Audit's independence and objectivity in the performance of consulting and advisory services, Audit does not assume management responsibility during consulting engagements.

Based on the size of the consulting services provided, Internal Audit may issue a memo. To request consulting, please call 281.425.6305, or email ggoings@lee.edu.

Fraud & Risk Events

Internal Audit is responsible for investigating suspected acts of fraud and risk events (e.g., an overpayment, or confidential employee data accidentally leaked).

If you suspect or are aware of a fraud or risk event, please report it at [Lee College Reporting](#) and select the Risk Management drop-down, or call 281.425.6305, or email your concern to ggoings@lee.edu.

In addition to reporting suspected fraud internally per the above Lee College Reporting link, individuals have a right to report a "Serious Act of Dishonesty or Fraud, waste, or abuse of state funds" to the [Texas State Auditor's Office — Investigations Team](#).