

March 5-6, 2020

**ITEM 187-103-R0320**

**Request for Approval to Repeal, Modify, and Consolidate Board of Regents Policies related to MUS Internal Audit.**

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**THAT**

The Office of the Commissioner of Higher Education (OCHE) brings forward a proposal to repeal, modify, and consolidate Board of Regents (Board) policy related to internal audit. The proposal repeals Board policies 204.2.1 – MUS Internal Audit and 930.1 – Internal Audit Reports; Montana University System, eliminates duplication with the MUS Internal Audit Charter, creates Board policy 210 - MUS Internal Audit, and links the MUS Internal Audit Charter to Board policy.

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**EXPLANATION**

With the approval of the MUS Internal Audit Charter at the September 2019 Board meeting, the internal auditor reviewed Board policy as it relates to internal audit. The MUS Internal Auditor worked with campus internal audit directors to consolidate and modify Board policy, align policy with the MUS Internal Audit Charter, and remove duplication. By reviewing and approving the policy, the Board confirms the Office of the Commissioner of Higher Education and campus management responsibilities as they relate to internal audit and links the MUS Internal Audit Charter to policy.

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**ATTACHMENTS**

- Attachment #1 – BOR Policy 204.2.1 – MUS Internal Audit (Repeal)
- Attachment #2 – BOR Policy 930.1 – Internal Audit Reports; Montana University System (Repeal)
- Attachment #3 – New BOR Policy 210 – MUS Internal Audit