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Responsible University Office:

Vice Chancellor for Business & Finance

Responsible University Administrator:

Vice Chancellor for Business & Finance

Policy Contact:

Fauneil Meier, Executive Associate, meierf@unk.edu

Audits, Reviews and Investigations by Third Parties

POLICY CONTENTS

Scope
Policy Statement
Reason for Policy
Procedures
Definitions
Additional Contacts
Forms
Related Information
History

Scope

This policy applies to all departments, administrative support areas, faculty, and staff at UNK who are contacted by external auditors, reviewers, investigators, or regulatory entities acting outside the University. It does not apply to audits initiated by the Board of Regents Audit, Risk, and Compliance Committee.

Examples of third-party audits and reviews subject to this policy include, but are not limited to:

- Revenue or expenditure audits by grant pass-through agencies
- Office of Civil Rights investigations
- Department of Homeland Security site visits
- IRS reviews or document requests
- Local, state, or federal law enforcement inquiries

Policy Statement

No access to university documents, facilities, or personnel shall be granted to any third-party auditor, reviewer, or investigator without prior approval from the Vice Chancellor for Business and Finance. All third-party contact must be reported immediately. The Vice Chancellor shall coordinate institutional participation, communication, and reporting of audit outcomes to appropriate governance bodies.

Reason for Policy

The purpose of this policy is to establish formal procedures and requirements for responding to third-party audits, reviews, investigations, or information requests at the University of Nebraska at Kearney (UNK). The intent is to protect the University's interests, ensure compliance with regulatory expectations, and coordinate a consistent and orderly institutional response.

Procedures

Notification and Initial Contact

- All contacts, regardless of form (email, phone, letter, or in-person), must be reported immediately to the Vice Chancellor for Business and Finance.
- If contact is made in person, the reviewer should be asked to wait in a secure and respectful location until proper notification and approval can be arranged.
- All written correspondence must be forwarded to the Vice Chancellor for Business & Finance.

Access and Participation

- Third-party reviewers may only access university systems, documents, personnel, or facilities after explicit approval from the Vice Chancellor.
- The Vice Chancellor for Business & Finance will work with the Registrar's office for student information requests to ensure compliance with FERPA.
- A university representative should accompany third-party reviewers during all on-site visits, walk-throughs, interviews, or meetings.
- Representatives from the appropriate Vice Chancellor's Office and/or the Senior Internal Auditor may also attend.

Reporting and Follow-Up

- A copy of any review completion notice, closing letter, or final report must be submitted to the Vice Chancellor for Business and Finance who will provide a copy to Internal Audit and Advisory Services

- Internal Audit and Advisory Services will include results in their semi-annual report to the Board of Regents Audit, Risk, and Compliance Committee.
- Management actions in response to audit findings must be documented and implemented, or the decision to accept identified risks must be recorded.

Definitions

- **Third-Party Review:** Includes but is not limited to audits, site visits, desk reviews, inspections, or information requests from federal agencies, state agencies, regulatory authorities, or other external parties.

Additional Contacts

<i>Subject</i>	<i>Contact</i>	<i>Phone</i>	<i>Email</i>
VCBF	Jane Sheldon	308-865-8205	sheldonj@unk.edu
Senior Internal Auditor	Diane Holtorf	402-472-6285	dholtorf@nebraska.edu

Forms

N/A

Related Information

N/A

History

Revised January 24, 2020

Revised May 29, 2025