

POLICY

CONFIDENTIALITY

Definition

Confidential information is information of a proprietary or sensitive nature about the University of Illinois, its students, contracted agents, and employees.

Policy

Internal auditors respect the value and ownership of information they receive and do not discuss information without appropriate authority unless there is a legal or professional obligation to do so.

Confidential information acquired by audit staff through their employment is considered to be privileged and must be held in strictest confidence. Audit staff shall be prudent in the use and protection of information acquired in the course of their duties. It is to be used solely for University purposes and not as a basis for personal gain by the audit staff, or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the University. Confidential information is transmitted only to those persons who need the information to discharge their duties as University employees or audit staff. Any other dissemination of workpaper or correspondence contents must be approved by the appropriate Director. Any dissemination without authorization will be considered serious misconduct and could result in suspension or dismissal.

Prior to disposal, all paper documents generated in the course of performing audit work must be shredded.

The following standard e-mail disclaimer must be used for all messages distributed outside of the audit office:

Materials prepared or compiled by internal audit activities of public bodies, including e-mail communications, **are exempt from the Illinois Freedom of Information Act (FOIA)** (5 ILCS 140/7(1)(m)). This correspondence is intended only for the individuals addressed in this e-mail.

Report Security and Control

Access to audit reports and management communications is restricted to authorized audit staff. Audit reports are available to all audit staff from the electronic copies maintained on the Office of University Audits computer network.

Illinois statute exempts certain audit information from being available for public inspection and copying.

Illinois Compiled Statutes, Chapter 5, General Provisions

140. ILLINOIS FREEDOM OF INFORMATION ACT

7. Exemptions from inspection and copying (effective July 1, 1984).

(1). The following shall be exempt from inspection and copying:

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(m) **Communications between a public body and an attorney or auditor representing the public body that would not be subject to discovery in litigation, and materials prepared or compiled by or for a public body in anticipation of a criminal, civil or administrative proceeding upon the request of an attorney advising the public body, and materials prepared or compiled with respect to internal audits of public bodies.**

[Emphasis added]

Due to the sensitive and confidential nature of our audit reports, all efforts should be made to keep reports protected from public disclosure. Audit reports should not be voluntarily disclosed outside of the University and should only be released at the express direction of the President or upon presentation of a valid court order. The following restriction on distribution is to appear in all audit reports:

This report is exempt from the Illinois Freedom of Information Act (5 ILCS 140/7(1)(m)) and should not be distributed outside the University [or the Foundation or the Alumni Association] without permission of the President of the University [or the President of the Foundation or Alumni Association]. All internal audit activities, including contents of formally issued audit reports, are highly confidential and should be treated with appropriate discretion and security. If you wish to distribute this report outside of the University, please contact the Office of University Audits so that we may obtain approval for distribution and control the communication.

If the President directs release of an audit report, we should encourage the release of an “Executive Summary” of the audit report rather than the report itself in order to help maintain the non-disclosure shield afforded by statute. The “Executive Summary” should not reference the specific audit as to preserve the intent of the law. In addition, when presented a valid court order, audit management should seek an agreement between parties in litigation to keep our work product confidential prior to and subsequent to any court action. This agreement should be sought with the assistance of University Counsel. Voluntary distribution of an audit report outside the University negates our Freedom of Information Act (FOIA) exemption.

To ensure our exemption provided under FOIA, University Audits will require authorized review of reports or workpapers by an outside party to be performed in our office, under our control as to access, review, and notes taken by the outside party. It is our policy to not permit removal of documents, or copies thereof, from our office.

Some audits may be performed under the direction of University Counsel as a matter of attorney-client privilege. Audits are performed this way solely for the purpose of assisting University Counsel in assessing issues. As a result, all information learned, documents or notes created, and communications prepared may be entitled to legal protection from disclosure. Investigations and other sensitive audits may benefit from this privilege, and audit management should make requests of University Counsel when appropriate.

Office staff is prohibited from providing public comment on University matters. Any media contact should be referred to Public Affairs ([UIUC - Office of Public Affairs](#), [UIC - Office of Public Affairs](#), [UIS - Campus Relations](#)). The Office staff should immediately inform their Director who shall inform the Executive Director.

Confidentiality Statement

On the first day of employment staff must sign the following statement. (*Statement should be on office letterhead in memo format.*)

TO:

FROM: (Audit Management)

DATE:

SUBJECT: Confidentiality

During the course of any job duties, employees of the Office of University Audits may have access to information that is sensitive, nonpublic, or protected by Federal or State privacy statutes. All information contained in audit workpapers and audit reports or disclosed to audit staff is confidential.

It is the policy of the Office of University Audits not to disclose to anyone outside the University the contents of any audit workpapers, audit reports, or other information made available by the University of Illinois. Disclosure within the University will be only for job-related purposes and only to those who, in the audit staff's judgment, have a need to know.

I have received, read, and understand the Office of University Audits' confidentiality policy. I understand that it is a condition of my employment to adhere to the confidentiality policy, and that violation of this work rule may result in disciplinary action including dismissal.

Signature

Date

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