

Rationale

The University System of Maryland maintains a central Internal Affairs Office that appraises the System's activities to assist the

Consulting services are advisory in nature and are generally performed at the specific request of management. The nature and scope of the consulting engagement are subject to agreement with management. Consulting services generally involve two parties: (1) the internal auditor and (2) the person or group seeking and receiving the advice – management. When performing consulting services, the internal auditor should maintain objectivity and not assume management responsibility

2. **Objectivity**

Internal auditors:

2.1 Shall not partic

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