



## **Confidentiality of Internal Audit Records**

**(GEN12)**

### **POLICY STATEMENT**

The New Orleans Regional Transit Authority (RTA) will implement a confidentiality policy for all information, whether acquired, created, or distributed by the Office of Internal Audit and Compliance.

### **PURPOSE**

The purpose of this policy is to establish protocols for and ensure awareness of the confidentiality of internal audit communications, and the sharing of that information.

### **APPLICATION**

This policy applies to all RTA employees. This policy is not intended to supplant RTA policy (GEN-10) Public Records Request. All requests made pursuant to the Public Records Request policy will be handled accordingly. If a conflict occurs between this policy and a Collective Bargaining Agreement (CBA), the collective bargaining agreement will prevail.

### **ADOPTED BY:**

The RTA Board of Commissioners on 3/26/2024, Resolution 24-011.

### **APPROVED BY:**

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Lona Edwards Hankins  
Chief Executive Officer

Effective Date: 3/26/2024  
Date of Last Review: 3/26/2024



Regional Transit Authority

## **1.0 GENERAL**

In accordance with the OIAC's purpose established in the internal audit charter, the OIAC provides independent and objective assurance and consulting services designed to add value and improve the organization's operations.

The nature of internal audit work requires that the OIAC have unrestricted access to all RTA confidential and non-confidential information (financial, operational, etc.), activities, physical property, information systems and personnel.

Because of the sensitivity of information involved, the OIAC is responsible for the control, safeguarding and security of communications and information in its possession, whether acquired or created. This policy establishes a protocol for the dissemination of OIAC communications by employees who have access to or have in their possession those communications.

## **2.0 INFORMATION SHARING WITHIN RTA**

Employees of departments/divisions/units engaged by the OIAC through an audit, compliance review, consulting/advising request, special request, surveys, or any other type of official act routinely receive information pertinent to the engagement. Employees who have access to or have in their possession OIAC communications are prohibited from sharing, distributing or communicating in any manner to any employee within the agency.

OIAC communications include audit reports, audit work papers, electronic communications (email, text), memorandum, audit reviews, summary reports, surveys, or any other communications in any format.

Employees are permitted to share OIAC communications in their possession with other RTA employees under the following circumstances:

- other employees who are engaged or involved in the same audit engagement and or those who are required to fulfill corrective action plans
- required by law (court order/subpoena)
- prior written authorization granted by the Director of Audit and Compliance

## **2.1 INFORMATION SHARING WITH PARTIES EXTERNAL TO RTA**

Any employee who has in his/her possession OIAC communications in any format is strictly prohibited from disseminating this information to anyone not employed by RTA (including third-party contractors, vendors, and contract workers) without prior written authorization by the Director of Audit and Compliance.



Regional Transit Authority

All requests for access to or copies of OIAC records by external parties that are not made pursuant to a public records request, should be forwarded to the OIAC office. The Director of Audit and Compliance will obtain the approval of the Chief Executive Officer and/or legal counsel prior to releasing such records, as appropriate.

## **2.2 INFORMATION SHARING WITH EXTERNAL AUDITORS**

The Director of Audit and Compliance will approve and coordinate access to audit engagement records requested by external auditors.

## **2.3 PUBLIC RECORDS REQUESTS**

Any requests for records created, obtained or in the possession of the OIAC made pursuant to Louisiana Revised Statute 44, Public Records, shall be handled in accordance with RTA policy (GEN-10) Public Records Request.

## **3.0 DEFINITION OF TERMS**

Audit Communications – Any and all information disseminated from and/or received by the OIAC including but not limited to audit reports (draft and final), electronic communications (text, email), surveys, memorandum, and summary reports.

Audit Work Papers – Any and all information created, used, or retained in the course of an audit or consulting engagement or review. Examples include but are not limited to documents, schedules, worksheets, graphs, charts.

## **4.0 FLOWCHARTS**

N/A

## **5.0 REFERENCES**

- Public Records Requests (GEN10)

## **6.0 ATTACHMENTS**

N/A

## **7.0 PROCEDURE HISTORY**

## **8.0 SPONSOR DEPARTMENT**

Office of Internal Audit and Compliance

This policy will be reviewed annually and updated as necessary.