Office of Internal Audit —A Basic Overview

What is the Office of Internal Audit and how does it perform audits?

Western Carolina
UNIVERSITY

What is the Office of Internal Audit and what does it perform

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[illegible]

[illegible]

[illegible]

- The name and title of the auditor who will be performing the audit.
- The scope of the audit, what exactly will be examined and what the objective of the audit is.
- When the audit will occur.
- What kind of workspace the auditor may need if they will be performing fieldwork on site.
- A summary of the audit process.
- Surveys and interviews to gather information as well as requests for documents and/or data needed for the audit.

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

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[illegible]

An [illegible] change
Identification and communication of risks [illegible]
Cost-effective management advisory service

[illegible] R[illegible] P[illegible] F[illegible]
A[illegible] (I[illegible] A[illegible]!)

[illegible]

( ) I[illegible]:

1) A violation of State or federal law, rule or regulation;

2) Fraud;

3) Misappropriation of State Resources;

4) Substantial and specific danger to the public health and safety; or

5) Gross mismanagement, a gross waste of monies, or gross abuse of authority.

( ) F[illegible]

L[illegible] I[illegible] C[illegible] O[illegible] I[illegible] A[illegible] N[illegible] C[illegible] O[illegible] A[illegible] H[illegible]

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