

## Introduction

The Internal Audit Charter (hereinafter "Charter") for Western Carolina University (hereinafter "University") documents the Office of Internal Audit (hereinafter "OIA") Mandate, including the scope and types of services provided, organizational position and reporting relationships. The OIA is committed to adhering to the Institute of Internal Auditors (hereinafter "IIA") Global Internal Audit Standards (hereinafter "Standards").

## Definitions

Assurance: An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Internal auditors may provide limited or reasonable assurance, depending on the nature, timing, and extent of procedures performed.

Advisory Services: Services through which internal auditors provide advice to an organization's stakeholders without providing assurance or taking on management responsibilities. The nature and scope of advisory services are subject to agreement with relevant stakeholders. "Advisory services" are also known as "consulting services."

Internal Audit Activities: Those activities that are relevant to the scope of internal audit activities.

the University's ability to create, protect, and  
Board of Trustees' (hereinafter "Board") and  
and objective assurance, advice, insight, and

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control processes; and

ent professionals in conformance with the  
interest  
ntly positioned with direct accountability to the

fluence and committed to making objective

s of the IIA's International Professional Practices  
cal Requirements. The Chief Audit Officer  
at least annually to the Chancellor and the  
reinafter "Committee") regarding the OIA's

# Western Carolina University

## Internal Audit Charter

conform with the standards and will be subject to the Internal Audit Charter and the Improvement Plan (hereinafter "IA Charter").

### Mandate and Authority

The University Board of Trustees has approved the Internal Audit Charter (SAC 143-746). The University Board of Trustees has authorized the Chancellor.

The Chancellor has authorized the Internal Audit Committee to perform the internal audit function. The Internal Audit Committee is a subcommittee of the Chancellor's Office. The Internal Audit Committee is authorized to perform the internal audit function. The Internal Audit Committee is authorized to perform the internal audit function.

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To safeguard independence and objectivity,

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# Stoichiometry of Chemical Reactions

- 1. The mass of a substance is conserved in a chemical reaction.
- 2. The number of atoms of each element is conserved in a chemical reaction.
- 3. The total mass of the reactants is equal to the total mass of the products.
- 4. The total number of atoms of each element is equal on both sides of the chemical equation.
- 5. The total mass of the reactants is equal to the total mass of the products.
- 6. The total number of atoms of each element is equal on both sides of the chemical equation.
- 7. The total mass of the reactants is equal to the total mass of the products.
- 8. The total number of atoms of each element is equal on both sides of the chemical equation.
- 9. The total mass of the reactants is equal to the total mass of the products.
- 10. The total number of atoms of each element is equal on both sides of the chemical equation.

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The nature and scope of advisory services may be agreed to with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements and other activities may include evaluating whether:

- Risks relating to the achievement of the University's strategic objectives are appropriately identified and managed.
- The actions of the University management, employees, and contractors comply with applicable policies, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively.



