Western Carolina University Internal Audit Charter

(Revised 12/13/2024)

Introduction

The Internal Audit Charter (hereinafter "Charter") for Western Carolina University (hereinafter "University") documents the Ofice of Internal Audit (hereinafer "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 (hereinafer "Standards").

Definitions

<u>!!#Ž*Ł***</u>% 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.

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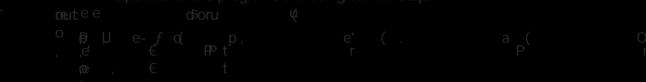
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The nature and scope of advisory services may be agreed to with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, 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 appliable 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 outlife



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