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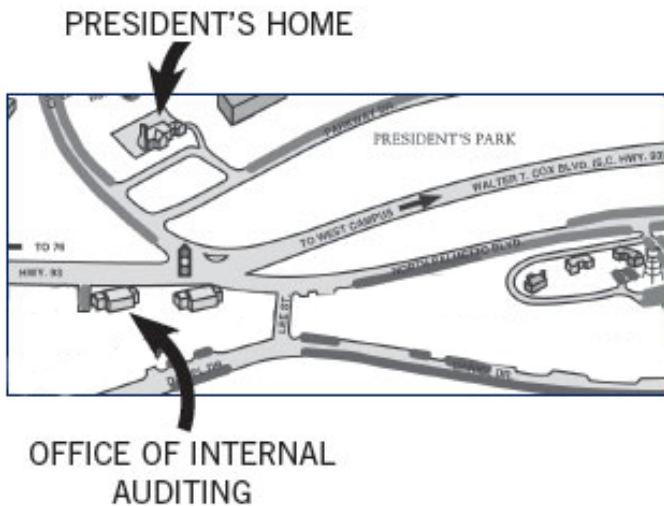
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OFFICE OF INTERNAL AUDITING

Providing independent analyses,
appraisals and recommendations
to the University management
and Board of Trustees

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Ethics Line:
(877) 503-7283 (toll-free)

www.clemson.edu/internalaudit

CLEMSON
UNIVERSITY

OFFICE OF INTERNAL AUDITING

What services are offered?

Consulting services at management's request:

Consulting services may consist of a phone consultation, a brief meeting or a formal review. An extensive engagement will culminate in a detailed report.

Audits of financial and nonfinancial areas: Audits may evaluate policy compliance, potential cost savings, and operational efficiency and effectiveness. A report of our findings will be issued, and management will be requested to respond.

Follow-up audits: Generally within 12 months after the final audit report is issued, an auditor will schedule a meeting to discuss implementation of the report recommendations.

Self-Assessment: A control self-assessment program is being developed to provide management with tools to assess their controls and implement improvements on their own.

Participation in standing committees: Staff members participate on University committees to stay in touch with management functions, which enhances our ability to perform consulting and auditing functions.

Investigation of improprieties: Based on information provided to us or discovered during an audit function, investigations are performed for possible theft, fraud, abuse of assets or violations of rules or regulations.

How/why is an area selected for audit?

Multiple factors are considered when establishing priorities and developing audit schedules:

- Size/complexity of area
- Prior audit findings
- Time since last audit
- New operations
- Recent changes in management, staff or systems
- Comments or concerns of senior management
- Public sensitivity

The audit schedule is subject to change due to management requests or special circumstances.

What is the audit process?

1. The annual audit schedule is shared with the Administrative Council and business officers.
2. The auditee is notified via memo through the appropriate vice president approximately four weeks prior to the audit.
3. An entrance conference with the auditee is held approximately two weeks prior to the audit.
4. Field work is conducted by the auditor(s); length of time varies.
5. The audit report is drafted and shared with the auditee.
6. An exit conference with the auditee is held.
7. The report is issued, and a response within 30 days is requested from the auditee.
8. The final report, including the auditee's response, is issued.
9. A follow-up audit is conducted, usually within 12 months.

How do I report acts of dishonesty?

We administer an Ethics Line at (877) 503-7283 (toll-free). This line does not contain caller ID; therefore, callers may remain anonymous. Refer to our Web page — www.clemson.edu/internalaudit — for more information about the Ethics Line.

Who audits the auditors?

An external quality assessment is performed every five years. This assessment evaluates the efficiency and effectiveness of the internal auditing activity and makes recommendations for improvement. It also reviews for compliance with the International Standards for the Professional Practice of Internal Auditing.

What if an external agency audits, reviews or consults in your area?

If accrediting agencies, grantors (federal or state), DHEC, EPA, licensing boards or consultants audit your area, please notify our office and provide us a copy of any report issued.

How does the Office of Internal Auditing maintain its independence?

The Office of Internal Auditing is considered a staff function of the Board of Trustees. We report functionally to the Executive and Audit Committee of the Board of Trustees and administratively to the Chief Financial Officer. We have no direct responsibility or authority over any activities we review.