

Staff Members

Director: Cathy Tillett, CPA, CRMA

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Audit Managers:

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Vacant

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Ethics/Safety Line:

877-503-7283 (toll free)

lighthouse-services.com/clemson

Reports may be anonymous

February 2015

CLEMSON UNIVERSITY OFFICE OF INTERNAL AUDITING



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

WHAT SERVICES ARE OFFERED BY INTERNAL AUDITING (IA)?

- **Consulting services at the request of management:** These services may consist of a phone consultation, a brief meeting or a formal review. An extensive engagement will result 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 recommendations will be issued, and a response from management will be requested.
- **Follow-up audits:** Within 12 months after the final audit report is issued, an auditor may schedule a meeting to discuss implementation of the report recommendations.
- **Participation in standing committees:** IA staff members participate in University committees to stay in touch with management functions and to enhance our ability to perform consulting and auditing functions.
- **Investigation of improprieties:** Based on information provided to IA or discovered during an audit, 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 risk factors are considered when establishing priorities and developing audit schedules:

- Size/complexity of an area
- Prior audit recommendations
- 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.



HOW DOES IA MAINTAIN ITS INDEPENDENCE?

The Office of Internal Auditing is considered a staff function of the Board of Trustees. IA reports functionally to the Executive and Audit Committee of the Board of Trustees and administratively to the Vice President for Finance and Operations. IA has no direct responsibility or authority over any activities the Office reviews.

WHAT IS THE PROCESS FOR AN AUDIT?

- The annual audit schedule is approved by the Board of Trustees and shared with campus business officers and senior administration.
- A notification memo is sent to the audit client and appropriate vice president.
- An entrance conference is held prior to the audit.
- Field work is conducted by the auditor(s); length of time varies.
- A draft audit report is shared with the audit client.
- An exit conference is held, and a response is requested within two weeks.
- The final report, including the audit client's response, is issued.
- A follow-up audit may be conducted within 12 months.

HOW ARE ACTS OF DISHONESTY REPORTED?

A confidential third-party Ethics/Safety Line is provided through Lighthouse Services to assist any member of the University community with reporting concerns or issues about questionable practices. These reports may be made anonymously. Issues may be reported 24 hours a day.

1-877-503-7283 (toll free)
lighthouse-services.com/clemson

WHO AUDITS THE AUDITORS?

An external quality assessment is performed every five years to evaluate the efficiency and effectiveness of IA activities. Compliance with the *International Standards for the Professional Practice of Internal Auditing* is also reviewed.