

AUDIT MANUAL

INTRODUCTION

The objectives of this manual are to document office standards, guidelines, and procedures to assist members of the Office of University Audits in:

Providing all levels of University management and the Board of Trustees with an independent assessment of the quality of the University's internal control, risk assessment, and governance processes, including recommendations and suggestions for continuous improvement.

The auditor's judgment will be required in applying these objectives to specific audit assignments. This manual provides guidance, but it should not inhibit imagination, practicality, and innovative auditing. Suggestions for changes to these guidelines and procedures should be proposed to audit management. Suggestions will be evaluated and adopted based on their applicability to the audit environment on all campuses.

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