

External Audit General Guidelines*

For the Department:

Staff

1. When an external auditor contacts you, get the following information:
 - ✓ Name of auditing agency
 - ✓ Name of auditor and phone number
 - ✓ Specific areas of audit, if possible
 - ✓ Grant name/number to be audited
2. Do not provide any information over the telephone.
3. Let the auditors know that you will be contacting them at a later date.
4. Notify your department manager and your control point.

Manager

5. Notify internal audit (Abby Zubov x6-3851) and give as much known detail as possible.
6. Work with Internal Audit to set up an internal pre- audit meeting to discuss upcoming audit.
7. Recommend key departmental and University personnel for the pre-audit meeting.
8. Set up meeting with Internal Auditor assigned to the specific audit, EMF, control point representative, and department manager and external auditors.
9. Run all responses to requests from the external auditors by Internal Audit before providing them to the external auditors
10. Upon completion of the audit, fill out the Case Status Update Request Form (obtain from Internal Audit) and submit to Internal Audit, along with any final audit report and findings.

For Internal Audit:

1. Review the external audit request with the External Audit Coordinating Committee.
2. Participate in the pre-audit meeting.
3. Assign an internal auditor to the external audit.
4. Participate in the entrance meeting with the auditors
5. Work with the department to frame a response to the auditor.
6. Help with self-report, as necessary.
7. Maintain a database of external audits including the final reports.
8. Notify the External Audit Coordinating Committee of any results or findings.

For EMF:

1. Inform Senior Service Manager, Compliance Manager, and External Audit Coordinator.
2. Help gather materials as necessary
3. Review materials before they are submitted to the external auditors.
4. Participate in audit meetings as necessary.

* We are hoping that this document could be useful for the whole campus community by providing folks a general guideline of how the process works. This is just a guideline, and this process could vary depending on the specific situation, so please check with your department manager or your Dean's Office audit representative with any questions.