



UNCSA

Winston-Salem State University | University of North Carolina School of the Arts
Office of Internal Audit & Institutional Compliance

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Chief Audit Officers
Certification Letter
August 25, 2014

Ms. S. Lynne Sanders, CPA
Associate Vice President for Financial and Compliance Operations
The University of North Carolina
140 Friday Center Drive
Chapel Hill, North Carolina 27517

Dear Ms. Sanders:

As Chief Audit Officer at the University of North Carolina School of the Arts, I confirm that we are in compliance with the following (any exceptions must be identified and explained in an accompanying statement):

1. Met and updated the Board of Trustees (BOT) Audit Committee at least four times this past fiscal year.

**The UNCSA committee meetings scheduled for February 13, 2014 were canceled due to inclement weather; however, the Chief Audit Officer presented the Audit Committee's action items to the BOT at the full board meeting the next day, February 14, 2014.*

2. Attended the financial audit exit conference conducted by the North Carolina Office of the State Auditor (OSA).
3. Reviewed and discussed the results of any other audit performed and report/management letter (i.e. investigations, Statewide Federal Compliance Audit Reports, etc.) issued by the OSA with either representatives of the State Auditor and/or appropriate campus official.
4. I report directly to the Chancellor with a clear and recognized reporting relationship to the chair of the BOT Audit Committee.
5. The audit plan was constructed with the consideration of risk and potential internal control deficiencies and included any audits outlined by the UNC General Administration (UNCGA).

6. Ensured that all internal audits were planned, documented and executed in accordance with professional standards.
7. Forwarded copies of both the approved audit plan and the summary of internal audit results to UNCGA in the prescribed format and updated the BOT Audit Committee for completion.



Chief Audit Officer

NOTE: A summary of these certifications from each campus will be provided annually to the current Audit Committee chair of the Board of Governors.