A message from the Chancellor

The Office of Audit, Risk, and Compliance helps us improve overall management and operations at the University of North Carolina School of the Arts. Its independent and objective reviews, recommendations, and monitoring procedures contribute to effectiveness and transparency we value across the organization.

Should your office or department be audited or reviewed, I ask that you comply in an open and timely manner. The review process will be kept confidential, and the results will be shared with both you and me, as well as with the Audit, Risk and Compliance Committee of the Board of Trustees.

Should you have any questions about the function of this office or the General Statutes and policies that give them authority, please contact them at (336)750-2065.

Thank you,

Chancellor M. Lindsay Bierman

Contact Us

Phone: (336) 750-2065
Email: InternalAudit@wssu.edu
Web: http://www.uncsa.edu/mysa/internal-audit-office.aspx
The Guiding Principles of ARC

1. Demonstrates integrity.
2. Demonstrates competence and professional care.
3. Is objective and free from undue influence (independent).
4. Aligns with the strategies, objectives, and risks of the organization.
5. Is appropriately positioned and adequately resourced.
6. Demonstrates quality and continuous improvement.
7. Communicates effectively.
8. Provides risk-based assurance.

What can I expect if I am audited?
You can expect any audit to begin with department management to discuss:

Who – the auditors performing the audit
What – the scope of the audit
When – the timeline of the audit
How – the audit process itself
✓ Surveys and interviews are done to gather information
✓ Requests for documents and/or support needed for the audit
✓ A final report to management and shared with the Audit, Risk and Compliance Committee of the Board of Trustees and an exit conference with observations and recommendations if applicable
✓ A survey requesting your feedback about the performance of the audit.
✓ Follow-up work if the audit results in significant audit findings

What are my duties as a UNCSA employee if I am aware of fraud occurring?
Any member of the campus community who has a reasonable basis for believing a fraudulent act has occurred has a responsibility to notify one of the following:
✓ Your supervisor
✓ The appropriate administrator
✓ Office of Audit, Risk and Compliance (336) 750-2065
✓ University Campus Police (336) 770-3321
✓ State of North Carolina Auditor’s Hotline 1-800-730-TIPS

UNC School of the Arts is required by North Carolina General Statute (NCGS) §143-746 to maintain an internal audit function. In addition, NCGS Chapter 143D requires a strong and effective system of internal control within State government. In accordance with the Internal Audit Charter and NCGS §116-40.7, Internal Audit has unrestricted access to all records, assets, and other resources of the University, which are necessary to accomplish its objectives.