North Dakota State University
Policy Manual

SECTION 719
AUDIT & ADVISORY SERVICES (FORMERLY INTERNAL AUDITOR)

SOURCE: NDSU President

1. North Dakota State University supports an Audit & Advisory Services Office (formerly internal auditing) as an independent appraisal function. The office examines and evaluates University business and administrative activities. The primary objective of the Audit & Advisory Services office is to assist all levels of management of the University in effective discharge of their responsibilities. Audit and Advisory Services furnishes analyses, recommendations, counsel, and information concerning the activities and records reviewed. To provide for the independence of Audit & Advisory Services activity, the internal auditor reports to the Vice President for Finance and Administration, with direct access to the NDSU President. In carrying out the duties and responsibilities of the office, the internal auditor has (absent any legal privilege) full and unrestricted access to all University activities, records, property, and personnel. In addition, the internal auditor is responsible for measuring and evaluating the effectiveness of managerial controls.

HISTORY:

New November 1, 1999
Amended October 2007