What to have prepared for the Auditors

Cooperation between the client and auditor are essential to a successful engagement. Audit Services endeavors to identify potential opportunities for value added improvements for both the university and the area being audited. To make the process as smooth as possible, there are a number of items that we request to be made available for the auditors at the beginning of the engagement. The list below is an example of, but not necessary all that will be required.

- A **current organization chart** of your area of responsibility. This and other information will assist the auditor in gaining an understanding of your administrative structure, nature of your operations and familiarity with your employees.
- **Policy/Procedure manual (if available)** – We encourage all departments to maintain a current policy/procedure manual. A well-documented policy/procedure manual will guide new, as well as veteran, employees in the established and approved methods of doing business.
- **Temporary work space** – Since many of the original documents and records we will need to examine are located at the local department level, the auditor(s) will need a temporary work area with adequate space and lighting. The amount of time needed for the auditors to be physically present at your location will vary from audit to audit. We will respect the deadlines that your staff must meet with the goal of minimizing the disruption of operations.
- **Non-standard electronic systems** – We need to have a list of all non-standard electronic systems used by the department along with access to those systems. Regarding computerized records, our access authority should be set as "Read-Only." The confidentiality of records reviewed during the course of the audit (i.e.: payroll data, student transcripts, etc.) will be maintained by the auditor(s), (patient billing, research, financial shadow system, etc.).
- **List of major changes** – Detail the changes that have occurred that would affect the department over the past 5 years. This can be management changes, system changes, or policy changes.
- **Copies of Contracts** – We need to know about all contracts with outside entities. These include business relationships, gift or endowment agreements, and sponsored projects.
- **Descriptive Information** – Provide copies of mission statements, strategic plans, accreditation reports, flowcharts or description of work/processes in the unit in order to have a better understanding of the departments operations. List of speedtypes, fee schedules for clinic related fees, any consulting, audit, or compliance reports issued within the last two years.
- **Delegation of authority/signature authority** – A list of all people who are authorized to approve transactions for the department's speedtypes.
- **Frequently Used Reports** – Copies of any departmental reports created internally and not the by the university.