

CLEMSON UNIVERSITY

CHAIRMAN, BOARD OF TRUSTEES
INTERNAL AUDITING

CU 11239 **AUDIT WORKPAPERS**

Description:

This series is used to document periodic financial, operational, and compliance audits as well as consulting engagements of departmental offices conducted by the Internal Auditing Office. Information includes planning documents, audit programs, audit workpapers (record of work done, internal control questionnaires, etc.), findings, and recommendations.

Retention:

10 years, destroy.

Supersedes CU-VPA&SBT-IA-1

Schedule approved 9/13/99; Revised 4/16/14

CU 16528 **FINAL AUDIT REPORTS**

Description:

This series is used to document the final results of financial, operational and compliance audits as well as consulting engagements of departmental offices conducted by the Internal Auditing Office. Information includes background information, scope and objectives, findings, recommendations, and responses.

Retention:

Office: 30 years,
University Archives: Permanent

Supersedes CU-VPA&SBT-IA-2

Schedule approved 3/12/91; Revised 4/16/14

CU 16529 **RESOURCE FILES**

Description:

This series is used to document departmental resources used in campus audits conducted by the Internal Auditing Office. Information may include contracts, organizational documents, policies and procedures, and suggestion sheets.

Retention:

Until no longer needed for reference, destroy.

Supersedes CU-VPA&SBT-IA-4

Schedule approved 3/12/91; Revised 4/16/14

