

Governance, Controls, and Difficult Situations

ECU New Chairs and Administrators Orientation

Office of Internal Audit and Management Advisory Services

Wayne Poole, Chief Audit Officer

Agenda...



Internal Audit's Role and Services



Common Situations that need your vigilance

Who We Are

 Independent Function

 Partner with Management

 Risk Management


 Governance


 Internal Control

The Role of Internal Audit

 **Audits** – financial, compliance, operations

 Internal controls, efficiency, resources

 **Investigations** – potential fraud, waste, abuse, policy concerns (we manage the ECU “hotline” for reporting such issues)

 **Consultations** – provide assistance to leaders on process, controls, policy interpretation, etc.

We desire to be your partner!

***As a chair or administrator...
I have to deal with WHAT?!?!***



Conflicts of Interest and Commitment (EHRA employees and faculty members)



SHRA, CSS employees' secondary employment



Reporting of work and leave time



Use of resources (including work time) for personal gain



Exploitation of students for personal gain

***As a chair or administrator...
I have to deal with WHAT?!?!***



Employees acting without appropriate authority – signatures, decisions, etc.



Department/unit assets



University data and information security




Employee Exit procedures

We are Here to Serve You

Questions, concerns, or advice?

 <http://audit.ecu.edu>

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