University of North Carolina Auditor's Association Conference
"Academics vs. Internal Auditors: Dispelling Myths"
Dr. Frances Graham, NCCU Associate Vice Chancellor of Academic Affairs
Monday, October 15, 2012

T or F	Faculty, directors, administrators and board members fully understand the role of the Internal Auditor's Office on your campus.
T or F	Internal Auditors have no added value to the work of faculty, administrators or management.
T or F	Faculty, directors and administrators believe that all Internal Auditors are out to prevent their programs from moving forward.
T or F	Management provides Internal Auditors with all of the information needed for an investigation.
T or F	Internal Auditors do not make the jobs of faculty, administrators, directors or management better but, they can make it worse if a bad report is filed.
T or F	The Internal Auditor's Office only role is to ensure the financial integrity of an organization.
T or F	Internal Auditors verify and confirm that units are consistently following federal, state and university rules and regulations. Additionally, recommendations for improving internal controls and balances are rendered.

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Sammy Social –

During the audit of CDE University, you have come into professional contact with Fran Friendly, a vice chancellor, on a number of occasions. Whenever you encounter Fran, she is pleased to see you and you sense an interest that may extend beyond the professional realm.

Your colleagues have just invited you to a local bar to celebrate the end of a successful audit. The audit team has been working long hours and this is the last week of the investigation and everyone thinks this would be a great opportunity to relax. You see this as the perfect opportunity to invite Fran and attempt to develop a friendship with her. You are aware that socializing with Fran would be inappropriate but this may be your last chance to connect with her.

Some additional considerations:

You sense a mutual attraction between you and Fran.

All audit procedures have been completed in an appropriate fashion.

You have been careful to maintain a professional demeanor while interacting with Fran during the engagement.

Attempt to persuade Fran to join you for a few drinks. Be persistent: Don't take no for an answer. This is your last chance!

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Pat Persistent

You have been conducting an audit with a colleague, Dylan Dubious. Midway through the audit, you discover that a faculty member in the Physics Department, Susan Shady, has recently left on maternity leave. You have been eager to gain unrestricted access to documents controlled by Susan, whom you suspect of withholding information from you. You want to go into Susan's unlocked office and look around. Your colleague, Dylan Dubious, does not. You notice that faculty enter and exit freely from the area and there is no sign noting that access is prohibited.

Some additional considerations:

> You believe this search falls within the general parameters of a document search.
>
> You believe that Dylan and Susan have become too friendly.
>
> You do not think this would be exceeding you authority.

Convince Dylan Dubious that you should look around Susan's office. Do not give up; keep telling Dylan this is an opportunity for both of you to impress to the audit manager.

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Casey Consumption

During the audit of XYZ University, you moved in with your college friend who owns an apartment in the city. Living with your college buddy has awakened your old college work/play schedule – partying late nights and consuming lots alcohol (hey - it's legal now). Monday mornings are tough and when you've been asked to work on Saturday, you can just about manage completing your work.

You're getting the work done and fortunately there are lots of people on the team that support the work. One of the new staff members, Steve Speedy, is a wiz. Steve was assigned the easiest cycle and has quickly finished most of the audit work without any exceptions. You decide to ask Steve to help you write up a couple of your work paper conclusions. Writing was never your strength and with your pounding headache, you are having a difficult time completing your documentation.

Some additional considerations:

Steve has nearly finished all the assigned work and had no exceptions

Team members are supposed to support each other

The Tylenol is not working.

You attempt to persuade Steve, the other new staff auditor, to take on some of your responsibility. You don't want a bad performance report but you are really enjoying the weekend parties! Do everything you can to "delegate" work to Steve.

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Ernie Eager

At OMP University Alumni Reunion Party (you are alum); you spot Lori Lovely, an alumna you have been trying to impress all evening. You are currently working with Athletics on a major project involving Frankie Famous, one of the best Tennis players in the history of OMP University.

You've just learned that Lori is a huge fan of Frankie, and you recognize this as an opportunity to engage Lori in conversation. You approach Lori and let her know that you are working on Frankie's project with athletics. Armed with many interesting private tidbits about Frankie's history has a college athlete, his personal finances and general life issues, you start talking with Lori with confidence, hoping to interest her in you.

Some additional considerations:

> You believe this information is harmless.
>
> You trust Lori not to repeat this information to anyone else.
>
> This is the first time Lori has ever spoken to you.

Try to get Lori's attention without the Frankie Famous angle but when she does not respond, starting sharing little things… his vacation places, his cars, where he owns homes…etc. If that doesn't impress, keep disclosing. Suggest she come to your place where you may even have other information about Frankie.