



THE UNIVERSITY of NORTH CAROLINA
GREENSBORO

Office of the Internal Auditor

PO Box 26170, Greensboro, NC 27402-6170

**DIRECTOR OF INTERNAL AUDIT
CERTIFICATION LETTER**

August 26, 2019

Ms. S. Lynne Sanders, CPA
Vice President for Compliance and Audit Services
The University of North Carolina System
140 Friday Center Drive
Chapel Hill, North Carolina 27517

Dear Ms. Sanders:

As *Director of Internal Audit at The University of North Carolina at Greensboro*, I confirm compliance with the following for the 2019 fiscal year:

1. Met with and updated the Board of Trustees (BOT) Compliance, Audit, Risk Management and Legal Committee three times this past fiscal year.
2. Attended the financial audit exit conference conducted by the North Carolina Office of the State Auditor (OSA).
3. If applicable, reviewed and discussed the results of any other audit performed and report/management letter (i.e. investigations, Statewide Federal Compliance Audit Reports, etc.) issued by the OSA with either representatives of the State Auditor and/or appropriate campus official.
4. Reported administratively to the Chancellor with a clear and recognized functional reporting relationship to the chair of the BOT Compliance, Audit, Risk Management and Legal Committee.
5. Constructed the audit plan in consideration of risk, including information security risk, potential internal control deficiencies, and any audits/emerging issues outlined by the University of North Carolina System Office.
6. Strived to ensure that all internal audits were planned, documented and executed in accordance with professional standards.
7. Forwarded copies of both the approved audit plan and the summary of internal audit results to the UNC System Office in the prescribed format.
8. Updated the BOT Compliance, Audit, Risk Management and Legal Committee on the completion/status of the audit plan.

Donald C. Skeen
Director of Internal Audit