



**Compliance, Audit, Risk Management and Legal Affairs (CARL) Committee**  
**February 4, 2025**  
**10:15 a.m.**

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**Information Item**

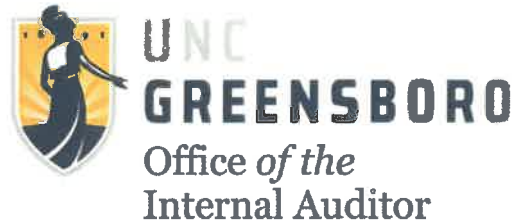
CARL-4 Internal Audit Quality Assurance and Improvement Program

**Background Information**

Katherine Skinner, Director of Internal Audit, will provide the results of the Internal Audit Quality Assurance and Improvement Program.

**Attachments**

- 4.1 Quality Assurance and Improvement Program (QAIP) Results
- 4.2 Annual Attestations – Objectivity, Independence, and Ethics and Professionalism



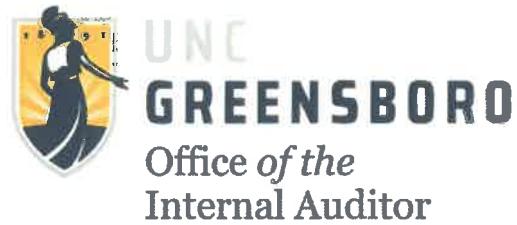
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**CARL 4.1** Quality Assurance and Improvement Program (QAIP) Results

Global Internal Audit Standard (Global Standard) 8.2 – Board Interaction - requires that the results of the QAIP be reported to senior management and the board.

Current QAIP results:

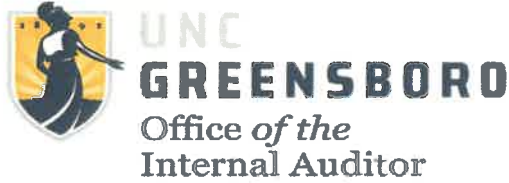
- Quality Assessment Review (QAR) rating of Generally Conforms as of 10/09/2024.
- *Global Standards* that became effective 01/09/2025 have been implemented as of 01/09/2025.
- AutoAudit audit software has been fully implemented as of 07/01/2024 for all engagement work. (Big THANK YOU to ITS for their assistance with getting it implemented)
- Internal Audit administrative projects are being moved into the audit software to improve automation of standard procedures and reports (non-engagement work).



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**CARL 4.2** Annual Attestations – Objectivity, Independence, and Ethics and Professionalism

As part of the QAIP, Annual Internal Audit Attestations have been signed by audit team members and submitted to the Board for informational purposes.



## Internal Audit Annual Attestation

### Global Internal Audit Standards:

There are 52 Global Internal Audit Standards (*Global Standards*) within 15 principles and five domains. Internal auditors are expected to comply with all 52 of the standards in the conduct of their work and professional conduct.

The five principles and 13 Global Standards specifically in Domain II describe the requirements, behaviors, and expectations of internal auditors relating to objectivity, independence, integrity, and professionalism.

### UNCG Internal Audit Attestation:

By signing below, I certify that I have been provided a copy of and read the Global Internal Audit Standards and to the best of my knowledge, I am free of conflicts of interest and bias and, in relation to all internal audit assignments, I will maintain objectivity, independence, and integrity as stated in the IIA Global Standards for the Professional Practice of Internal Auditing.

Additionally, I understand and acknowledge that I must continuously be aware of situations and circumstances that may impact my ability to remain objective and independent or that may attempt to challenge my integrity, in fact or appearance. I understand that if circumstances change or if I become aware of information that may impair or appear to impair my objectivity, independence, or integrity, I will promptly disclose such information and immediately withdraw from activities as appropriate.

Katherine Skinner

Print Name

Director of Internal Audit

Title

*Katherine Skinner*

Signature

1/15/2025

Date



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Ronald Fulton \_\_\_\_\_

Print Name

1/15/2025 \_\_\_\_\_

Date

Internal Auditor \_\_\_\_\_

Title

Ronald Fulton Digitally signed by Ronald Fulton  
Date: 2025.01.15 09:40:01 -05'00'

Signature