

September 12, 2017



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 2, 2017

Ms. S. Lynne Sanders, CPA
Vice President for Compliance and Audit Services
The University of North Carolina
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 2017FY:

1. Met with and updated the Board of Trustees (BOT) Committee on Audit, Risk Management, and Compliance at least four times this past fiscal year.
2. Attended the financial audit exit conference conducted by the North Carolina Office of the State Auditor (OSA).
3. 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 directly to the Chancellor with a clear and recognized reporting relationship to the chair of the BOT Committee on Audit, Risk Management, and Compliance.
5. Constructed the audit plan in consideration of risk and potential internal control deficiencies and included any audits outlined by the UNC General Administration (UNC-GA).
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 UNC-GA in the prescribed format.

Donald C. Skeen
Director of Internal Audit