

CLEMSON UNIVERSITY

CHAIRMAN OF THE BOARD OF TRUSTEES
DIRECTOR OF INTERNAL AUDITING

CU-VPA& **FINAL AUDIT REPORT**
SBT-IA-2

Description:

Document the final results of financial, operational and compliance audits conducted by the Internal Auditing Office. Information includes background information, subject of the audit, findings, and recommendations.

Retention:

Office: 30 years.
University Archives: Permanent.

Schedule approved 3/12/91

CU-VPA& **PERMANENT FILES**
SBT-IA-4

Description:

Document the findings of periodic audits conducted in departmental offices within Clemson University. Information includes analysis sheet, audit program, suggestion sheet, pre-audit research and planning, entrance/exit conference, computer software applications, and continuation sheet.

Retention:

Until superseded or no longer needed for reference.
University Archives: Selection of needed documentation;
permanent.

Schedule approved 3/12/91

CU 11239 **AUDIT WORKING PAPERS AND FOLLOW-UP FILE**

Description:

Document periodic financial, operational, and compliance audits of departmental offices within Clemson University. Information includes Findings and Recommendations, work flow charts, Working Papers Index, disposition of minor audit findings, inventories of university property, Working Paper Review Forms, organizational control review, and Internal Control Questionnaires.

Retention:

10 years, destroy.

Supersedes CU-VPA&SBT-IA-1

Schedule approved 9/13/99