

Assessment Plan – Administrative and Academic Support Unit Level

Department/Unit: Office of Internal Audit

Date: March 24, 2009

Assessment Coordinator: Ola Raafat

Ext. 2285 Email: oraafat@aucegypt.edu

Mission Statement:

The mission of the Office of Internal Audit is to assist the university's managers in the effective discharge of their responsibilities by furnishing them with analyses, appraisals, recommendations and pertinent comments concerning the AUC's activities, risks, and internal controls. The Office reviews the reliability and integrity of information, compliance with policies and regulations, and the processes for safeguarding assets.

Expected Outcomes: <i>Something the department or unit wants to achieve; desired end results for the organization or program, rather than actions. 3-5 ideal, maximum 10.</i>	Assessment Methods: <i>What factors, variables, or elements will you measure to gauge your success at reaching your expected outcome?</i>	Targets/Benchmarks: <i>For each of these indicators, what is the minimum result, target, benchmark, or value that will represent success at achieving this outcome?</i>	When Will Assessment Be Conducted and Reviewed? <i>How and when will you collect and analyze results?</i>	Use of Results: <i>How will you use results for planning, improvements, and decision making?</i>
AUC managers will have a reasonable understanding of risks and internal controls in their areas.	<ol style="list-style-type: none"> 1. Risk/control self-assessment questionnaires 2. Objective risks and control sheet -- comparison between administrator's assessment and auditor's assessment 	<ol style="list-style-type: none"> 1. 100% of administrators complete questionnaires according to the audit plan timeline. 2. 80% correctly identify risks and controls 	Ongoing with an annual review	Will be used in planning for awareness training sessions prepared by Internal Audit as well as the audit plan.
AUC management will understand and use sound business practices.	<ol style="list-style-type: none"> 1. Audit report findings 2. Management response to audit recommendations 3. Follow-up audit 	<ol style="list-style-type: none"> 1. No material findings in at least 75% of audit reports 2. No rejected audit recommendations 3. 100% compliance with audit recommendations 	Ongoing with an annual review	Will be used in planning for follow-up audits as well as training sessions.
AUC will operate in a medium/low risk control environment.	<ol style="list-style-type: none"> 1. Audit report findings 2. Management response to audit recommendations 	<ol style="list-style-type: none"> 1. No material findings in audit reports 2. No rejected audit recommendations 	Ongoing with an annual review	Will be used in the update of risk assessment and audit plans.
Internal Audit personnel will operate in an efficient and effective manner.	<ol style="list-style-type: none"> 1. On time completion of assignments 2. Assignment appraisal form 3. Client feedback 4. Participation in staff training 	<ol style="list-style-type: none"> 1. 90% of assignments are completed on time. 2. 90% of audit reports and processes meet standards. 3. 75% of clients respond positively on questions related to this outcome. 4. All audit staff members attend at least one training session per year. 	Ongoing with an annual review	Will be used to assign resources, develop staff training requirements, and improve services in the new audit plan.