

The Citadel
Internal Audit Department
Room 369 Bond Hall
(843) 953-5118

MEMO

To: Major General John S. Grinalds, USMC (Ret.)
President, The Citadel

Approved.
[Signature] . 3/18/03

Through: Col. Joseph W. Trez
Special Assistant to the President

Recommend Approval
Joseph W Trez

From: Bill Fulmer
Internal Audit Department

WBF

Date: March 12, 2003

Subject: Internal Audit Department Work Plan for Period to End June 30, 2003

Attached is my proposed Internal Audit Department work plan for the period to end June 30, 2003 for your approval. I will prepare another work plan for the period July 1, 2003 through December 31, 2003.

I welcome any comments and suggestions.

The Citadel
Internal Audit Department
Audit Plan for the Fiscal Year Ended June 30, 2003

| <u>Audit Work to be Performed</u> | <u>Deliverable</u> | <u>Due Date</u> |
|---|---|------------------------|
| Review operational procedures and policies and recommend amendments to ensure The Citadel's compliance with the Privacy provisions of the 1996 Health Insurance Portability and Accountability Act. | Report detailing new or amended procedures | 3-31 |
| Perform follow-up work on the Print Shop audit of 2002 | Follow-up report on accomplishments and new procedures/training needed. | 4-30 |
| Audit cadet travel policies and procedures for BG Carter. | Report detailing compliance or non-compliance | 5-15 |
| Audit the ticket counts for the NCAA | Report detailing ticket revenues and compliance with NCAA regulations | 6-10 |
| Initial planning for fiscal 2003 external audit | Audit programs | 6-12 |
| SACS requirements: ♦ Control of assets-cash procedures ♦ Control of assets-payroll procedures ♦ Control of equipment. | ♦ Audit programs Audit programs, work papers, audit report | 6-15 |
| Test Count inventory for external auditor | Audit Program and Work Papers | 6-30 |