

COMPTROLLER POLICY MANUAL

 <b>NORTHERN ARIZONA UNIVERSITY</b>	<b>POLICY: CMP 205-01</b>
	Section: 200 Departments
	Page 1 of 1
	Responsible office: Comptroller
	Origination date: 01/01/2000
<b>Subject: Audit Liaison</b>	Effective date: 01/01/2000
	Revision date: 03/27/2017

**PURPOSE**

To monitor university audits and program reviews.

**SOURCE**

University Policy

**CMP 205-01: Audit Liaison**

The Chief Financial Officer is responsible for monitoring all audits. The comptroller has university-wide liaison responsibility for all work relative to the university’s annual general purpose financial statement examinations performed by the auditor general or auditor general-appointed external auditors, including the specialized work done for federal grants/contracts and financial aid.

The Assistant to the Chief Financial Officer is the liaison for audits by the Arizona Board of Regents. For more information on the current fiscal year audit plan or results, contact Nikki Knoth at 3-9361.

[Northern Arizona University Internal Audit](#) is responsible for conducting selected internal audits within NAU.

**Procedures**

**Financial Statement Audits**

Annual financial statement audits are performed by the Arizona Office of the Auditor General. See [NAU Financial Statements](#) for auditor opinion. The Chief Financial Officer notifies the President's Cabinet of each year's audit starting date and reviews the results upon completion.

**Single Audits** (OMB Circular A-133)

Single audits are performed by the [Arizona Office of the Auditor General](#). See the [Arizona General Accounting Office](#) Financial report web page for the latest Single Audit report which includes NAU programs.

For additional information on Internal Audits, please contact the [NAU Internal Audit Department](#) at (928) 523-4136 or (928) 523-6459.