## Case Processing Summary

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Appendix 1 (General Information)
### Type of Institution * Numbers of years in operations Crosstabulation

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<tr>
<th>Type of Institution</th>
<th>less than 5</th>
<th>5-10 years</th>
<th>11-20 years</th>
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<td><strong>3</strong></td>
<td><strong>1</strong></td>
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### Type of Institution * Existence of IA Dept Crosstabulation

<table>
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<td><strong>Total</strong></td>
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### Type of Institution * Student Populations Crosstabulation

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<th>20001-35000</th>
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### Type of Institution * Number of faculty Crosstabulation

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<td>2</td>
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### Type of Institution * Total Budget of Institutions in Millions Crosstabulation

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### Type of Institution * Highest qualifications offered Crosstabulation

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### Type of Institution * Plans to establish IAD Crosstabulation

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<td>6</td>
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### Type of Institution * Years of service Crosstabulation

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### Type of Institution * When IAD will be established Crosstabulation

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| Total               | 1                  | 1        | 1     |

### Type of Institution * who perform IA function Crosstabulation

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<td>1</td>
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<p>| Total               | 1                  | 1                        | 1                          | 1     |</p>
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<td>100.0%</td>
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<td>10</td>
<td></td>
</tr>
<tr>
<td></td>
<td>% within Reason not established IAD</td>
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<td>100.0%</td>
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<tr>
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<td>% within Type of Institution</td>
<td>100.0%</td>
<td>100.0%</td>
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Dear respondent,

My name is Zamzulaila bt Zakaria and is currently pursuing a Master In Business Administration (Accountancy) at the Faculty Of Business And Accountancy, University Of Malaya.

As a partial fulfilment towards completion of my postgraduate degree, this study entitled "The role of Internal Auditors In Higher Education Institution: An Empirical Investigation" is undertaken under the supervision of Associate Professor Dr. Susela Devi.

This questionnaire is designed to gather and analyse the current role of internal auditing in higher learning institutions in Malaysia. Your views would be beneficial in assessing the current practice of internal auditing in higher learning institutions. Your views would also shed some light in identifying weaknesses, if any, on the current practice of the internal auditing of the higher learning institutions.

The information you provide will assist in gathering the correct picture of the internal auditing in higher learning institutions. By relating your experiences you are providing useful input to the study and therefore I request of you to respond to the questions frankly and honestly. Your responses will be kept strictly confidential and will only be used for research purposes.

If there are any queries about this questionnaire or your responses, please contact me either through e-mail or telephone number as stated below. Attached, please find the self-addressed stamped envelope.

Thank you for your time and cooperation.

Yours sincerely,

Zamzulaila Bt Zakaria
Email: zlaila@um.edu.my
Telephone number: 03-79673525/012-3159407
APPENDIX 3 (a)

The Following Questionnaire Is To Be Completed by Vice-Chancellor/President,

Surveys On The Role of Internal Auditors In Higher Education Institution: An Empirical Investigation

Prepared By

ZAMZULAILA ZAKARIA
MBA(Accountancy) UNIVERSITY OF MALAYA
E-MAIL: zlaila@um.edu.my
Tel No: 03-79673525
Part 1

Background Information (Please tick your answer in the box)

1. Type of institution?
   a. Public University
   b. Private University

2. Number of years in operation?
   a. Less than 5
   b. 5-10
   c. 11-20
   d. 21-50
   e. >50

3. Student population?
   a. Less than 2000
   b. 2000-5000
   c. 5001-10000
   d. 10001-20000
   e. 20001-35000
   f. Greater than 35000

4. Number of faculty?
   a. Less than 10
   b. 10-20
   c. 21-30
   d. >30
5. Total Budget of Institution in Millions?
   a. <5
   b. 5-10
   c. 11-20
   d. 20-50
   e. 51-100
   f. 101-500
   g. Greater than 500

6. Highest qualification offered by your institution?
   a. Bachelor
   b. Master
   c. Ph.D

7. Is there an internal audit department in your institution?
   a. Yes (proceed to question 12)
   b. No

8. If your response to question 7 is "No", who performs internal audit function in your institution?
   a. External Auditor
   b. Consulting firm
   c. Accountant/Finance Officer
   d. Administrative Staff
   e. No one
   f. Others, please specify…………………

9. Are there any reasons, why has your institution not established an internal audit department?
   a. Limited Resources
   b. Not required by laws/regulation
   c. It does not bring benefit
   d. Others, please specify…………………
10. Are there any plans to establish internal audit function in your institution?
   a. Yes
   b. No

11. If the answer to question 10 is yes, when is it likely that the internal audit function will be established in your institution? (Please skip question 12).
   a. Less than 3 year
   b. 3-5 years
   c. 5-10 years
   d. >10 years

12. Is there an audit committee in your institution?
   a. Yes
   b. No

13. How many years have you served in the present institution?
   a. Less Than 3 years
   b. 3-5 years
   c. 5-10 years
   d. >10 years

Part II

1. Do you believe that colleges and universities should have internal audit function?
   a. Yes
   b. No

2. Would you classify internal auditing as being (please choose one)
   a. Detrimental to productivity
   b. A Necessary nuisance
   c. A Valuable service
   d. Others (please specify).................................
3. How would you classify internal auditor's job? (please tick one)
   a. As that of a Consultant?
   b. Operating management?
   c. Policeman?
   d. Prosecuting attorney?
   e. Others (please specify) .......................................

4. In your opinion, should financial audit be given priority over operational audit?
   a. Yes
   b. No

5. Do you think the internal auditor should audit the financial statements before it is audited by external auditors?
   a. Yes
   b. No

6. Do you think that the internal auditor should be part of a management team?
   a. Yes
   b. No

7. In your opinion to whom should the internal auditors in colleges and universities report?
   a. Audit Committee
   b. Vice Chancellor/President
   c. Board of Director
   d. Financial Controller
   e. Others, please specify...............................
8. Below are some of the important audit areas in university activities. Using a scale 1 to 5, please tick in the box, in order of relative importance, the following areas of internal auditing (1=least important, 5=most important)

a. Compliance audit

b. Financial fraud audit

c. Financial reporting audit

d. Efficiency, economy and effectiveness audit

e. System development and technology audit

9. Below are some of the important internal auditing roles in university activities. Using a scale 1 to 5, please tick in the box, in order of relative importance, the following roles of internal auditing (1=least important, 5=most important)

a. To assess the university's financial reporting

b. To assess the efficiency and effectiveness of university's programs and make recommendations

c. To ensure achievement of institutional goals and objectives

d. Monitor adequacy and effectiveness of institution's Internal control systems.
<table>
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<tr>
<th></th>
<th>Assist all members of management and other administrators on financial matters</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>f</td>
<td>Assist all members of management in the effective discharge of their responsibilities</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>g</td>
<td>Monitor compliance with both internal and external rules and regulations</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
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<tr>
<td>h</td>
<td>Evaluate and monitor the effectiveness of institution's risk management system</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
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</table>
APPENDIX 3 (b)

The Following Questionnaire Is To Be Completed by Board of Directors

Surveys On The Role of Internal Auditors In Higher Education Institution: An Empirical Investigation

Prepared By

ZAMZULAILA ZAKARIA
MBA (Accountancy) UNIVERSITY OF MALAYA
E-MAIL: zlaila@um.edu.my
Tel No: 03-79673525
The following questionnaires are to be completed by Board of Directors

1. Do you believe that colleges and universities should have internal audit function?
   a. Yes
   b. No

2. Would you classify internal auditing as being (please choose one)
   a. Detrimental to productivity
   b. A Necessary nuisance
   c. A Valuable service
   d. Others (please specify)

3. How would you classify internal auditor's job? (please tick one)
   a. As that of a Consultant?
   b. Operating management?
   c. Policeman?
   d. Prosecuting attorney?
   e. Others (please specify)

4. In your opinion, should financial audit be given priority over operational audit?
   a. Yes
   b. No

5. Do you think the internal auditor should audit the financial statements before it is audited by external auditors?
   a. Yes
   b. No

6. Do you think that the internal auditor should be part of a management team?
   a. Yes
   b. No

7. In your opinion to whom should the internal auditors in colleges and universities report?
   a. Audit Committee
b Vice Chancellor/President

c Board of Director

d Financial Controller

e Others, please specify

8 Below are some of the important audit areas in university activities Using a scale 1 to 5, please tick in the box, in order of relative importance, the following areas of internal auditing (1=least important, 5=most important)

a Compliance audit

[Blank]

1 2 3 4 5

b Financial fraud audit

[Blank]

1 2 3 4 5

c Financial reporting audit

[Blank]

1 2 3 4 5

d Efficiency, economy and effectiveness audit

[Blank]

1 2 3 4 5

e System development and technology audit

[Blank]

1 2 3 4 5

9 Below are some of the important internal auditing roles in university activities Using a scale 1 to 5, please tick in the box, in order of relative importance, the following roles of internal auditing (1=least important, 5=most important)

a To assess the university’s financial reporting

[Blank]

1 2 3 4 5

b To assess the efficiency and effectiveness of university’s programs and make recommendations

[Blank]

1 2 3 4 5

c To ensure achievement of institutional
goals and objectives

d. Monitor adequacy and effectiveness
   of institution's Internal control systems.

1 2 3 4 5

1 2 3 4 5

e. Assist all members of management and
   other administrators on financial matters

1 2 3 4 5

1 2 3 4 5

f. Assist all members of management in
   the effective discharge of their responsibilities

1 2 3 4 5

1 2 3 4 5

g. Monitor compliance with both internal
   and external rules and regulations

1 2 3 4 5

1 2 3 4 5

h. Evaluate and monitor the effectiveness
   of institution's risk management systems.
APPENDIX 3 (c)

The Following Questionnaire Is To Be Completed by Financial Controller

Surveys On The Role of Internal Auditors In Higher Education Institution: An Empirical Investigation

Prepared By

ZAMZULAILA ZAKARIA
MBA (Accountancy) UNIVERSITY OF MALAYA
E-MAIL: zlaila@um.edu.my
Tel No: 03-79673525
The following questionnaire is to be completed by Financial Controller

1. Do you believe that colleges and universities should have internal audit function?
   a. Yes
   b. No

2. Would you classify internal auditing as being (please choose one)
   a. Detrimental to productivity
   b. A Necessary nuisance
   c. A Valuable service
   d. Others (please specify)..............................

3. How would you classify internal auditor's job? (please tick one)
   a. As that of a Consultant?
   b. Operating management?
   c. Policeman?
   d. Prosecuting attorney?
   e. Others (please specify)..............................

4. In your opinion, should financial audit be given priority over operational audit?
   a. Yes
   b. No

5. Do you think the internal auditor should audit the financial statements before it is audited by external auditors?
   a. Yes
   b. No

6. Do you think that the internal auditor should be part of a management team?
   a. Yes
   b. No

7. In your opinion to whom should the internal auditors in colleges and universities report?
   a. Audit Committee
b. Vice Chancellor/President

c. Board of Director

d. Financial Controller

e. Others, please specify ......................................

8. Below are some of the important audit areas in university activities. Using a scale 1 to 5, please tick in the box, in order of relative importance, the following areas of internal auditing (1=least important, 5=most important)

   a. Compliance audit
      1  2  3  4  5

   b. Financial fraud audit
      1  2  3  4  5

   c. Financial reporting audit
      1  2  3  4  5

   d. Efficiency, economy
      and effectiveness audit
      1  2  3  4  5

   e. System development
      and technology audit
      1  2  3  4  5

9. Below are some of the important internal auditing roles in university activities. Using a scale 1 to 5, please tick in the box, in order of relative importance, the following roles of internal auditing (1=least important, 5=most important)

   a. To assess the university’s financial reporting
      1  2  3  4  5

   b. To assess the efficiency and
      effectiveness of university’s
      programs and make recommendations
      1  2  3  4  5

   c. To ensure achievement of institutional
goals and objectives

d. Monitor adequacy and effectiveness of institution's Internal control systems.

e. Assist all members of management and other administrators on financial matters

f. Assist all members of management in the effective discharge of their responsibilities

g. Monitor compliance with both internal and external rules and regulations

h. Evaluate and monitor the effectiveness of institution’s risk management systems.
APPENDIX 3 (d)

The Following Questionnaire Is To Be Completed by Head of Internal Audit Department

Surveys On The Role of Internal Auditors In Higher Education Institution: An Empirical Investigation

Prepared By

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Tel No: 03-79673525
To be filled by Head of Internal Audit Department

Part I

1. Indicate the types of audits performed in your institution?
   a. Management audit
   b. Financial audit
   c. Both Management and Financial Audit
   d. Others, Please specify.............

2. Who determines the scope of internal audit work in your institution?
   a. Audit Committee
   b. Vice-Chancellor/President
   c. Vice-Chancellor/President And Audit Committee
   d. Chief Internal Auditor
   e. Others please specify.............

3. How much the budget allocated for the internal audit department?
   a. <100,000
   b. 100,000-150,000
   c. 151,000-200,000
   d. 200,001-250,000
   e. >250,000

4. How many Internal Audit Staff are there in your institution?
   a. Less Than 3 people
   b. 3-5 people
   c. 6-10people
   d. >10 people

5. Does your institution have an internal audit charter?
   a. Yes
   b. No
6. Does EDP (Electronic Data Processing) audit being carried out in your institution?
   a. Yes
   b. No

7. Do you suggest improvements to internal control procedures to the institution?
   a. Yes
   b. No

8. Do you audit the financial statements prepared by the institution before it is audited by the external auditor?
   a. Yes
   b. No

Audit On Risk Management (Question 9-10)
9. Indicate whether the priority of internal audit activities is based on the risks assessment of the institution?
   a. Yes
   b. No

10. Do you evaluate the institution's exposure to risks and suggest improvement to risk management and control systems?
    a. Yes
    b. No

Control And Governance (Q11-16)
11. Does your institution have established goals and values?
    a. Yes
    b. No

12. Are these goals and values properly communicated?
    a. Yes
    b. No
13. Indicate whether you audit the operations to ensure that the goals and values of the operations are properly communicated?
   a. Yes 
   b. No 

14. Indicate whether your scope of audit include the review of operations and programs to ensure consistency with the institutional values?
   a. Yes
   b. No

15. Are there adequate criterion to determine the achievements of the institution's goals and objectives?
   a. Yes
   b. No (Please proceed to question 17)

16. If the answer to question 15 is 'yes', do you audit the appropriateness of these criterion?
   a. Yes
   b. No

17. Indicate whether your current audit activities provides coverage on the review of operations to ensure compliance with laws, regulations and contracts?
   a. Yes
   b. No

**Independence And Accountability (Q18-Q26)**

18. The hiring and firing of the internal auditors are done by:
   a. The Board of Directors
   b. The Board of Directors and the Vice Chancellor/President
   c. The Vice Chancellor/President
   d. Audit Committee
   e. Others, please specify.............
19. The internal auditors in your institution are being supervised by:
   a. The Board of Directors.
   b. The Board of Director and President.
   c. The Vice Chancellor/President
   d. The Audit Committee
   e. Others, please specify.............

20. Do you give timely reports to the Head of the institution to help him in managing the institution effectively and achieving the institution goal?
   a. Yes
   b. No (Please skip question 21)

21. If answer to question 20 is "yes", what is the yearly frequency?
   a. Less Than 3 times
   b. 3-5 times
   c. >5 times

22. The final internal audit report is being submitted to:
   a. The Board of Director
   b. The Board of Director and Vice Chancellor/President
   c. The Vice Chancellor/President
   d. The Audit Committee
   e. Other, please specify....................

23. Does internal auditing have top-level support in your company?
   a. Yes
   b. No

24. Are the audit findings and recommendations: -
   a. Being relied upon always
   b. Being acted upon always
   c. Being implemented
   d. Have an impact upon budget decisions
25. In your opinion, are there any limitations imposed on internal auditing in your institution?
   a. Yes
   b. No

26. If there are limitations, what are they, please specify:

27. Is there any audit program in your institution?
   a. Yes
   b. No (Please skip Q28)

28. From the audit programme, approximately what percentage of the audit time is related to financial audit and management audit?
   a. Management audit ..........(    )
   b. Financial Audit ..............(    )

Part II

According to scale 1 to 5, please tick in the box, 1=bad, 5=very good)

1. How would you rate your access to the Board of Directors?
   □ □ □ □ □
   1 2 3 4 5

2. How would you rate your access to the President/Vice Chancellor?
   □ □ □ □ □
   1 2 3 4 5

3. How would you rate your access to all records of the auditees?
   □ □ □ □ □
   1 2 3 4 5

4. Based on your experience, to what extent does management contact the internal audit department for information about the auditee before making any decision?
   □ □ □ □ □
   1 2 3 4 5
5. Based on your experience, to what extent does management encourage the internal auditors to clarify findings with auditees?

1 2 3 4 5

6. How often does management decide not to accept the internal auditors recommendation?

1 2 3 4 5

7. To what extent are limitations being imposed on the audit of sensitive areas of the institution, if there is any? (Please ignore this question if there are no limitations imposed)

1 2 3 4 5

8. To what extent are the internal auditors a part of the management team?

1 2 3 4 5

9. In your opinion, to what extent are the audit recommendations and findings considered in the management decision-making process?

1 2 3 4 5

10. In your opinion, to what extent will your employment be jeopardized by negative findings?

1 2 3 4 5

11. How do you rate your work relationship with external auditors?

1 2 3 4 5
12. To what extent is the professional certification such as Certified Internal Auditor important to you?

☐ ☐ ☐ ☐ ☐

1 2 3 4 5

13. Based on your experience, to what extent are audit recommendations given careful consideration by top management?

☐ ☐ ☐ ☐ ☐

1 2 3 4 5

14. In your opinion, to what extent are audit recommendations well received by the management and auditees?

☐ ☐ ☐ ☐ ☐

1 2 3 4 5

15. In your opinion, to what extent does management encourage the internal auditors to work closely with the auditees?

☐ ☐ ☐ ☐ ☐

1 2 3 4 5

16. In your opinion, to what extent are internal auditors respected by the management?

☐ ☐ ☐ ☐ ☐

1 2 3 4 5
APPENDIX 3 (e)

The Following Questionnaire Is To Be Completed by Internal Auditor

Surveys On The Role of Internal Auditors In Higher Education Institution: An Empirical Investigation

Prepared By

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Tel No: 03-79673525
According to scale 1 to 5, please tick in the box, 1=bad, 5=very good

1. How would you rate your access to the Board of Directors?

2. How would you rate your access to the President/Vice Chancellor?

3. How would you rate your access to all records of the auditees?

4. Based on your experience, to what extent does management contact the internal audit department for information about the auditee before making any decision?

5. Based on your experience, to what extent does management encourage the internal auditors to clarify findings with auditees?

6. How often does management decide not to accept the internal auditors' recommendation?

7. To what extent are limitations being imposed on the audit of sensitive areas of the institution, if there is any? (Please ignore this question if there are no limitations imposed)
8. To what extent are the internal auditors a part of the management team?

   □ □ □ □ □
   1 2 3 4 5

9. In your opinion, to what extent are the audit recommendations and findings considered in the management decision-making process?

   □ □ □ □ □
   1 2 3 4 5

10. In your opinion, to what extent will your employment be jeopardized by negative findings?

    □ □ □ □ □
    1 2 3 4 5

11. How do you rate your work relationship with external auditors?

    □ □ □ □ □
    1 2 3 4 5

12. To what extent is the professional certification such as Certified Internal Auditor important to you?

    □ □ □ □ □
    1 2 3 4 5

13. Based on your experience, to what extent are audit recommendations given careful consideration by top management?

    □ □ □ □ □
    1 2 3 4 5

14. In your opinion, to what extent are audit recommendations well received by the management and auditees?

    □ □ □ □ □
    1 2 3 4 5
15. In your opinion, to what extent does management encourage the internal auditors to work closely with the auditees?

☐ ☐ ☐ ☐ ☐

1 2 3 4 5

16. In your opinion, to what extent are internal auditors respected by the management?

☐ ☐ ☐ ☐ ☐

1 2 3 4 5
APPENDIX 3 (f)

The Following Questionnaire Is To Be Completed by Registrar

Surveys On The Role of Internal Auditors In Higher Education Institution: An Empirical Investigation

Prepared By

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The following questionnaire is to be completed by Registrar

1. Do you believe that colleges and universities should have internal audit function?
   a. Yes
   b. No

2. Would you classify internal auditing as being (please choose one)
   a. Detrimental to productivity
   b. A Necessary nuisance
   c. A Valuable service
   d. Others (please specify)........................................

3. How would you classify internal auditor’s job? (please tick one)
   a. As that of a Consultant?
   b. Operating management?
   c. Policeman?
   d. Prosecuting attorney?
   e. Others (please specify).................................

4. In your opinion, should financial audit be given priority over operational audit?
   a. Yes
   b. No

5. Do you think the internal auditor should audit the
   financial statements before it is audited by external auditors?
   a. Yes
   b. No

6. Do you think that the internal auditor should be part of a management team?
   a. Yes
   b. No

7. In your opinion to whom should the internal auditors in colleges and universities report?
   a. Audit Committee

2
b. Vice Chancellor/President

c. Board of Director

d. Financial Controller

e. Others, please specify..........................

8. Below are some of the important audit areas in university activities. Using a scale 1 to 5, please tick in the box, in order of relative importance, the following areas of internal auditing (1=least important, 5=most important)

a. Compliance audit

b. Financial fraud audit

c. Financial reporting audit

d. Efficiency, economy and effectiveness audit

e. System development and technology audit

9. Below are some of the important internal auditing roles in university activities. Using a scale 1 to 5, please tick in the box, in order of relative importance, the following roles of internal auditing (1=least important, 5=most important)

a. To assess the university's financial reporting

b. To assess the efficiency and effectiveness of university’s programs and make recommendations

c. To ensure achievement of institutional goals and objectives
d. Monitor adequacy and effectiveness of institution's Internal control systems.

1 2 3 4 5

e. Assist all members of management and other administrators on financial matters.

1 2 3 4 5

f. Assist all members of management in the effective discharge of their responsibilities.

1 2 3 4 5

g. Monitor compliance with both internal and external rules and regulations.

1 2 3 4 5

h. Evaluate and monitor the effectiveness of institution's risk management systems.

1 2 3 4 5