

UMBC Audit Information Sheet

Why Are We Audited?

- UMBC is a State-supported institution and subject to audit by the Office of Legislative Audits (OLA)
- The OLA audits all State agencies, including USM institutions, on a 3-4 year cycle, as directed by statute.
- UMBC may also be audited by USM internal auditors, Federal or State agency auditors, and external CPA firms.

What Should We Do When An Audit Begins?

- Each department should notify Management Advisory Services (MAS) via e-mail to Sharon D. Doherty-Ritter (doherty@umbc.edu) when the auditors begin working in their area.
- The auditors will follow up on the status of prior audit exceptions. You should have already implemented corrective actions if your department was part of a prior audit exception. Contact MAS if you are not sure.
- The auditors may audit functions, programs, and departments that they have not been included in previous visits. Be aware that you may be audited, and please be as cooperative as possible.
- Meet with the auditors working in your area to let them know you are interested in the audit. Request that any findings related to your area be discussed with you to ensure the following:
 - They have not missed something that may be important to the process being reviewed.
 - They speak to the most knowledgeable employees.
 - You have a chance to offer input they may not have considered.
 - You are aware of the exceptions in your area.
- Keep MAS apprised of any findings communicated to you by the auditors. UMBC is committed to taking a proactive approach to addressing audit exceptions. The sooner we are aware of them, the better.
- The auditors will hold an exit conference with the campus when the audit is completed to discuss their findings. Departments with audit exceptions will be invited to attend.
- Contact MAS with any questions you may have regarding the audit on how to respond.
- Relax – consider the audit an opportunity to strengthen operations rather than criticism of you, your department, or UMBC.