

Approval of Campuses' Internal Audit Plans for 2009-10

In November 2005, the Board adopted the recommendations of the Best Financial Practices Task Force. As part of those recommendations, each campus is to submit their Internal Audit plans (attached) as approved by each campuses' Board of Trustees.

It is recommended that the campuses' Internal Audit Plans be approved.



APPENDIX A  
**University System**  
**Summary of Internal Audit Plans**  
**For Year Ending**  
**June 30, 2010**

Specific Audits	Number of Schools	Number of Audits
<b>Information System Controls</b>		
Access Controls	4	4
Application System Audit - Financial System	1	1
Assistance with State IT Audit	3	3
Banner Finance	1	1
CBORD	1	1
Conferences and Institutes System	1	1
Data Security	1	1
Disaster Recovery Plans	5	5
Enterprise Resource Planning Participation	1	1
General Controls Review	3	4
Housing & Residence Life On-line Assignment System	1	1
HR - Human Resources Information System	1	1
ITCS Log Review Processes and Privileged User Accounts	1	1
Physical Plant Facility Max Program	1	1
Security of Academic Records and Transcripts	1	1
Server Survey	1	1
University's Mobile Computing Practices	1	1
<b>Internal Control Testing and/or Reviews</b>		
Advancement Services (Gifts Processing)	1	1
Bank Reconciliations	2	2
Campus Wide - Asset Control	1	1
Recruitment and Hiring	2	2
College of Engineering - FREEDOM Center	1	1
Computer Accountability	1	1
Deposits of Receipts	1	1
EAGLE/UNC FIT	7	15
Financial Transactions of Police and Public Safety	1	1
Fraud Risk Assessment & Testing	3	3
Payroll Processing	1	1
Petty Cash and Change Funds	5	6
Property Accountability	2	2
Purchasing Card (P-Card) Transactions	3	3
Review of Employee Entry/Exit Process	1	1
Self Assessment of Internal Control	10	11
Student Loan Process	1	1
Time and Attendance Record System	1	1
University Governance/Legal Affairs Audit	1	1
Vendor Payments	1	1
Weatherspoon Arts Foundation (Inventory Observation)	1	1
Year End Inventory	6	6
<b>Departmental Audits and/or Reviews</b>		
Associated Entity (Vinticulture)	1	1
ASU Energy Center	1	1
ASU Motor Pool	1	1
ASU Trust Funds	1	1
Athletics	4	4
Auxiliary Performance	1	1
Auxiliary Services - Photocopy Support Services	1	1
Budgeting	1	1
Campus Safety	1	1
College of Arts and Sciences	1	1
Community Music School	1	1
Continuing Studies	1	1
Contract and Grants Sub Award Monitoring	1	1
Criminal Background Check Process	1	1
Departmental Cash Receipts	1	1
Dining	1	1
Discretionary Funds	1	1
Energy Services	1	1
Foundation Quarterly Review of Disbursements	1	1
Graduate School	1	1
Housing and Residence Life	3	3
Independent Contractor Function	1	1
Institutional Animal Care/Lab Animal Medicine	1	1
Internal Billings - MMD	1	1

**APPENDIX A**  
**University System**  
**Summary of Internal Audit Plans**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Schools</b>	<b>Number of Audits</b>
<b>Departmental Audits and/or Reviews (cont'd)</b>		
International Distance Education Program-Jamaica	1	1
Mini-Term	1	1
N.C. Arboretum	1	1
New River Light and Power	1	1
Operational Review - Belk College of Business	1	1
Operational Review - College of Health and Human Services	1	1
Public Service	1	1
Recreation and Leisure Studies	1	1
SEAA Loan / Aid Automated Voucher Feed Processing	1	1
Student Stores	2	2
Summer Sessions Outreach Programs	1	1
Surplus Property	1	1
UNC-TV P-Card and Accounts Payable Processing	1	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>		
AdmissionPros	1	1
Cooperative Extension Service	1	1
DHHS Contracts	1	1
Ethics Line Investigations	1	
Hot-line Tips from State Auditors	2	
International Affairs	1	1
Misuse or Theft of State Property (Reporting)	1	
NC Teaching Fellows	1	1
Pediatrics Cardiology	1	1
Special Reviews - Pending (Budgeted 1000 hours)	1	
TEACCH	1	1
Unscheduled Audits	1	
Various as Occurs	3	
<b>Special Assignments</b>		
Associated Entities	1	0
Banner Course Coding	1	
Carolina Population Center	1	1
Committee Assignments	3	
Computer Repair Center	1	1
Cooperative Extension Service - Training	1	0
Email Task Force	1	0
Identity and Access Management (IAM) Project	1	0
Internal Control Officer for EAGLE	1	0
Library Purchasing	1	1
NC Moodle Pilot	1	0
Ob/Gyn Cash	1	1
Parking Office Consult - T2 System	1	
Risk Assessment of Information Technology Infrastructure	1	
Special Audits Requested by Management	1	
Student Security Deposits	1	1
Various as Occurs	2	
<b>Audit Findings Follow-up</b>		
AFI - Follow-up	1	1
Follow-up of Financial Consultant Audit	1	1
Follow-up of HR Consultant Report	1	1
Internal Audit Issues	2	
Internal Audit Reports	8	43
Office of the State Auditor Findings	13	18
Prior Year Audits - Follow-up	2	
University-wide Follow-up	1	1
<b>Compliance Audits</b>		
Audit Petty Cash/Change Fund/Receipt Books Accountability	1	1
Biosafety Program	1	1
Cellular Phone and Internet	2	2
Chemical Storage	1	1
Conflict of Interest and Commitment (Grants)	1	1
Contracting for Services	1	1
Contracts and Grants	5	7
Eligibility of Athletes	1	1
Environmental Compliance	2	2
EPA Employee Files	1	1

**APPENDIX A**  
**University System**  
**Summary of Internal Audit Plans**  
**For Year Ending**  
**June 30, 2010**

Specific Audits	Number of Schools	Number of Audits
<b>Compliance Audits (cont'd)</b>		
Export Control Regulations - Shipping/Travel	1	1
Financial Aid	6	6
Forest Stewards, Inc. - Associated Entity	1	1
Human Resources/Payroll	3	3
Misuse of State Property Reporting Procedures	1	1
NCAA Compliance Audit	3	3
Print Shop Operations	1	1
Purchase Orders	1	1
Review Selected Construction and Renovation Contracts	1	1
Special Responsibility Constituent Institution Budget Revisions	1	1
Title IX - Athletics	1	1
Travel - Use of State Vehicles	1	1
Travel Reimbursements	2	2
Tuition Waivers	2	2
University Affiliation Agreements	1	1
University Compliance Reporting	1	1
Various Special Projects and Requests	1	1
<b>Other</b>		
ACC Football Settlement 2009	1	
ACL Concurrent Audit Routines	1	
Affiliated-Entities Financial Statement Summaries	1	0
Chancellor Requested Projects	1	
Consultations	1	0
Continuous Auditing/Monitoring	2	0
Debt Service Function	1	
Development of Up to Date Procedures Manual	1	0
Employment Eligibility Function	1	
Expenditure Audit of Selected University Accounts	1	1
Facilities Management Labor Service Billings	1	1
Human Subjects Research	1	
Independent Contractor Function	1	
Internal Audit 2011 Quality Assurance Review	1	0
Internal Billings	1	
NCSSM Foundation	1	1
Office of the State Auditor	1	
Operations Administration	1	0
Purchasing Function	1	
Quality Assurance Review	1	
Restricted Funds	1	
Review of 2008-2009 Transactions Authorized under Management Flexibility	1	1
Review of Lapsed Salary Expenditures	4	4
Risk Assessments	1	0
SCSSI	1	1
Timely Deposits/Transfers from the Foundation to the University	1	1
UNCW Friends Financial Audit	1	1
University Keys/Security of Buildings/Alarm Systems	1	1
<b>Total Audits</b>	<b>265</b>	<b>270</b>

**Appalachian State University**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Access Controls	1
Review in preparation for State IT audit	1
Housing & Residence life On-line assignment system	1
Conferences and Institutes System	1
Physical Plant Facility Max Program	1
University Disaster Recovery Plans - Food Services, Bookstore, New River Light and Power, Infor. Tech.	1
<b>Internal Control Testing and/or Reviews</b>	
Campus Wide - Petty Cash	1
Campus Wide - Asset Control	1
EAGLE Program - Walkthroughs and Testing	1
Inventory Verification	1
Campus Wide - Quarterly Review of P-Card transactions	1
Evaluation of the FIT Program (Finance Transformation)	1
Campus Wide - Hiring Policies	1
<b>Departmental Audits and/or Reviews</b>	
Athletics	1
New River Light and Power	1
Foundation Quarterly review of Disbursements	1
ASU Energy Center	1
ASU Trust Funds	1
Discretionary Funds	1
Associated Entity (Vinticulture)	1
ASU Motor Pool	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Hot-line tips from State Auditors	
<b>Special Assignments</b>	
Internal Control Officer for EAGLE	
Data Standards Committee	
Software Evaluation Committee	
<b>Audit Findings Follow-up</b>	
Follow up on State Financial Audit	1
Follow up on State Fiscal Control Audit	1
Various - Follow up on Internal Audits and Reviews	
AFI - Follow up	1

APPENDIX A  
**Appalachian State University**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

Specific Audits	Number of Audits
<b>Compliance Audits</b>	
Federal Grants - GEAR UP	1
Federal Grants - Pell Grants	1
Federal Grants - Other	1
Chemical Storage	1
<b>Other</b>	
Committee Involvement	
Development of Up to Date Procedures Manual	
<b>Total Audits</b>	<b>28</b>

APPENDIX A  
**East Carolina University**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Disaster Recovery Test 2009	1
2nd Follow-Up State Auditor IT Audit	1
ITCS Log Review Processes and Privileged User Accounts	1
University's Mobile Computing Practices	1
<b>Internal Control Testing and/or Reviews</b>	
EAGLE Testing and Fixed Assets Testing	1
E&Y Financial Aid and Student Receivables	1
E&Y Contracts and Grants	1
E&Y General Accounting, Financial Reporting, & Budgeting	1
E&Y Payroll	1
E&Y Purchase to Pay	1
Review of Employee Entry/Exit Process	1
2nd Follow-Up OSA 2006-2007 Reportable Conditions	1
<b>Departmental Audits and/or Reviews</b>	
Dining	1
Housing	1
Graduate School	1
Continuing Studies	1
Recreation and Leisure Studies	1
<b>Special Investigations (i.e. Misuse or Misappropriations of Assets)</b>	
Special Reviews - Pending (Budgeted 1000 hours)	1
International Affairs	1
<b>Special Assignments</b>	
<b>Audit Findings Follow-up</b>	
University Policies, Procedures, and Training (L08031)	1
Maritime Studies ( L08030)	1
Readmission of Student (L08020)	1
O/S 06/07 Audit - 2nd FU Radiation Oncology (N07015)	1
O/S 07/08 Audit - 2nd Student Life Meal Cards (L07035)	1
O/S 07/08 Audit - 2nd SOA Issuance of Keys (L07007)	1
Fundraising Events (L08008)	1
Moving Expenses(L07055)	1
CHSC Employee Expenses (L08011)	1
Petty Cash Controls (L09005.2)	1
Accounts Payable (A07020)	1
Chemistry Payroll & Admin (L08021)	1
Chemistry Purchases & Inventory (L08058)	1
University Cashier's Office (A08010)	1
REAP Expense Review (L09014)	1
Biology Research (L08036)	1
ECU Police Department (L09041)	1



APPENDIX A

**East Carolina University**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

Specific Audits	Number of Audits
<b>Compliance Audits</b>	
Title IX - Athletics	1
<b>Other</b>	
Consultations	
Continuous Auditing/Monitoring	
Fraud Risk Assessment	
Internal Audit 2011 Quality Assurance Review	
Risk Assessment 2010/2011	
Risk Assessment 2009/2010	
<b>Total Audits</b>	<b>37</b>

APPENDIX A  
**Elizabeth City State University**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Security of Academic Records, and Transcripts**	1
<b>Internal Control Testing and/or Reviews</b>	
Petty Cash and Change Funds 08-09**	1
Self-Assessment of Internal Controls	1
Petty Cash and Change Funds 09-10	1
<b>Departmental Audits and/or Reviews</b>	
Athletics**	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
State Auditor's Request - Travel**	1
State Auditor's Request - Misuse of State Property**	1
State Auditor's Request - Time Sheets**	1
<b>Special Assignments</b>	
<b>Audit Findings Follow-up</b>	
<b>Compliance Audits</b>	
Travel - Use of State Vehicles**	1
Telecommunication Devices	1
<b>Other</b>	
<b>Total Audits</b>	<b>10</b>

\* Findings, recommendations, and corrective actions attached

\*\* Carryover from previous year

APPENDIX A  
**Fayetteville State University**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Banner Access Verification Procedures	1
Review of IT Disaster Recovery Plan	1
<b>Internal Control Testing and/or Reviews</b>	
FSU Bank Account Reconciliations	1
Student Loan Process	1
EAGLE project	1
Implementation of UNC FIT Standards	1
<b>Departmental Audits and/or Reviews</b>	
Review of Operations/Human Resources/Payroll	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	
<b>Special Assignments</b>	
Various As Occurs	
<b>Audit Findings Follow-up</b>	
Office of the State Auditor Findings	1
<b>Compliance Audits</b>	
EPA Employee Files	1
Housing Operations	1
Print Shop Operations	1
Environmental Compliance	1
Use and Accountability of Cell Phones and Other Electronic Communication Devices	1
Tuition Waivers	1
Financial Aid: Approvals, Awards, and payment Documentation	1
<b>Other</b>	
<b>Total Audits</b>	<b>15</b>

**North Carolina A and T State University**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Banner Finance	1
<b>Internal Control Testing and/or Reviews</b>	
Surprise Cash Counts and Treasurer's Office Cash Counts	1
OSC ICQ review	1
Year End Inventory	1
<b>Departmental Audits and/or Reviews</b>	
Summer Sessions Outreach Programs	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Ethics Line investigations	
Unscheduled Audits	
<b>Special Assignments</b>	
<b>Audit Findings Follow-up</b>	
Follow-up of HR Consultant Report	1
Follow-up of Financial Consultant Audit	1
Prior Year Audits - Follow-up	1
<b>Compliance Audits</b>	
Various Special Projects and Requests	
NCAA Compliance Audit - Phase I	1
Conflict of Interest and Commitment (Grants)	1
<b>Other</b>	
Operations Administration	
<b>Total Audits</b>	<b>10</b>

APPENDIX A  
**North Carolina Central University**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
<b>Internal Control Testing and/or Reviews</b>	
Purchasing and Payables Process Review	1
Payroll Process Review	1
Capital Assets and Inventory Process Review	1
Foundation Related Party Transactions Process Review	1
Annual Disclosure Process Review	1
<b>Departmental Audits and/or Reviews</b>	
Principal Investigator Transition Review	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
<b>Misappropriation of Assets)</b>	
Audit Issue and Allegation Monitoring	
<b>Special Assignments</b>	
Various As Occurs	
<b>Audit Findings Follow-up</b>	
OSA IT Follow-up	1
OSA Financial Audit Follow-up	2
<b>Compliance Audits</b>	
<b>Other</b>	
Radio Statio FY 09 Financial Statement Audit	1
<b>Total Audits</b>	<b>10</b>

**North Carolina State University**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Audits</b>
<b>Information System Controls</b>	
IT General Controls - DELTA	1
IT General Controls - Student Affairs	1
Application System Audit - Financial system	1
HR - Humna Resources Information System	1
<b>Internal Control Testing and/or Reviews</b>	
College of Engineering - FREEDOM Center	1
<b>Departmental Audits and/or Reviews</b>	
Cooperative Extension Service	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	
<b>Special Assignments</b>	
Cooperative Extension Service - Training	1
Associated Entities	1
Identity abd Access Management (IAM) Project	1
Email Task Force	1
University IT Committee (UITC)	1
NC Moodle Pilot	1
<b>Audit Findings Follow-up</b>	
OIT - OSA General IT Controls	1
Office of the State Auditor Findings	1
College of Engineering, Electrical and Computer Engineeering	1
Department - Faculty Performance Review Audit	
College of Engineering, Electrical and Computer Engineeering	1
Department - Contracts and Grants Audit	
Other Completed Operational and IT Audits	1
<b>Compliance Audits</b>	
University-wide - High Risk C & G Compliance Audit	1
<b>Other</b>	
<b>Total Audits</b>	<b>18</b>

APPENDIX A  
**University of North Carolina at Asheville**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Follow-up - General Controls review	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
<b>Departmental Audits and/or Reviews</b>	
Athletics	1
N.C. Arboretum	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
<b>Special Assignments</b>	
Bookstore	1
<b>Audit Findings Follow-up</b>	
N.C. Center for Creative Retirement	1
Financial Audit	1
<b>Compliance Audits</b>	
Human Resources	1
<b>Other</b>	
Unannounced Cash Counts	1
Year-End Observation of Fixed Asset Inventories	1
Affiliated Entities Financial Statement Summaries	1
<b>Total Audits</b>	<b>11</b>

**University of North Carolina at Chapel Hill**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Enterprise Resource Planning Participation	1
Server Survey	1
Data Security	1
Assistance with State IT Audit	1
<b>Internal Control Testing and/or Reviews</b>	
EAGLE Control Certification	1
UNC FIT	1
<b>Departmental Audits and/or Reviews</b>	
Student Stores	1
Auxiliary Services - Photocopy Support Services	1
Surprise Cash Counts 2010	1
Assistance with NCAA Audit 2009	1
Institutional Animal Care/Lab Animal Medicine	1
Energy Services	1
Independent Contractor Function	1
Internal Billings - MMD	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Pediatrics Cardiology	1
AdmissionPros	1
NC Teaching Fellows	1
DHHS Contracts	1
TEACCH	1
<b>Special Assignments</b>	
Computer Repair Center	1
Ob/Gyn Cash	1
Carolina Population Center	1
<b>Audit Findings Follow-up</b>	
University-wide Follow-up	1
2009 State Audit Follow-up (financial & IT)	1
<b>Compliance Audits</b>	



**University of North Carolina at Chapel Hill**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

Specific Audits	Number of Audits
<b>Other</b>	
Employment Eligibility Function	1
Restricted Funds	1
Debt Service Function	1
ACL Concurrent Audit Routines	1
ACC Football Settlement 2009	1
Independent Contractor Function	1
Contract and Grant Expenditures	1
Human Subjects Research	1
Internal Billings	1
Purchasing Function	1
<b>Total Audits</b>	<b>34</b>

**University of North Carolina at Charlotte**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
<b>Internal Control Testing and/or Reviews</b>	
Fraud Risk Assessment	1
University Governance/Legal Affairs Audit	1
Review Annual Self Assessment of Internal Controls (for 2009)	1
Review Annual Self Assessment of Internal Controls (for 2010)	1
<b>Departmental Audits and/or Reviews</b>	
Operational Review - Belk College of Business	1
Operational Review - College of Health and Human Services	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
<b>Special Assignments</b>	
<b>Audit Findings Follow-up</b>	
Follow-up to 2008 OSA IT General Controls Audit Findings	1
Follow-up to FY2008 OSA Financial Audit Report Finding	1
Restricted Gift Administration (UNCC R2007-1)	1
Travel Policy and Procedures (R2008-1)	1
Banner Security Access (UNCC R2007-8)	1
<b>Compliance Audits</b>	
Misuse of State Property Reporting Procedures	1
Audit Petty Cash/Change Fund/Receipt Books Accountability	1
Financial Aid Processing (include NCAA compliance component)	1
Biosafety Program	1
<b>Other</b>	
Review carry-forward and lapsed salary usage (for FY 2009)	1
<b>Total Audits</b>	<b>16</b>

**University of North Carolina at Greensboro**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
<b>Internal Control Testing and/or Reviews</b>	
Advancement Services (Gifts Processing)	1
EAGLE Internal Control Walkthroughs & Testing (Self-Assessment of Internal Controls)	1
Purchasing Card (P-Card) Transactions	1
Eweatherspoon Arts Foundation (inventory Observation)	1
<b>Departmental Audits and/or Reviews</b>	
Departmental Cash Receipts	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Misuse or Theft of State Property (Reporting)	
<b>Special Assignments</b>	
<b>Audit Findings Follow-up</b>	
Office of the State Auditor Findings	1
<b>Compliance Audits</b>	
Contracting for Services	1
Contracts and Grants (Time & Effort Reporting)	1
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)	1
Travel Reimbursements	1
<b>Other</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	
<b>Total Audits</b>	<b>10</b>

**University of North Carolina at Pembroke**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Review of Disaster Recovery Plan	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Property Accountability	1
Financial Transactions of Police and Public Safety Department	1
<b>Departmental Audits and/or Reviews</b>	
Human Resources	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	
<b>Special Assignments</b>	
Special Audits Requested by Management	
<b>Audit Findings Follow-up</b>	
Follow-up on Audit Findings	1
<b>Compliance Audits</b>	
Review of Financial Aid Files	1
Tuition Waivers	1
Review of Delected Construction and Renovation Contracts	1
Purchase Orders	1
<b>Other</b>	
<b>Total Audits</b>	<b>10</b>

APPENDIX A  
**University of North Carolina at Wilmington**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Banner Access Review	1
Annual Disaster Recovery Review	1
<b>Internal Control Testing and/or Reviews</b>	
OSC EAGLE Program - Internal Control Assessment	1
Year End Inventory	1
<b>Departmental Audits and/or Reviews</b>	
Athletics - Business Affairs	1
College of Arts and Sciences	1
Public Service	1
Housing and Residence Life	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
<b>Special Assignments</b>	
Banner Course Coding Consultation	
Parking Office Consultation - T2 System	
<b>Audit Findings Follow-up</b>	
Named Scholarships	1
UNCW Passport Acceptance Agency	1
Purchasing Card	1
University Vehicle	1
UNCW Presents	1
Travel Office	1
International Programs	1
Network and Communications	1
Incomplete Grades	1
Associated Entities Follow-up	1
OSA Financial Statement Findings from FYE 6/30/07	1
<b>Compliance Audits</b>	
Eligibility of Athletes	1
Environmental Health & Safety - Hazardous Waste (Continuation)	1
University Compliance Reporting	1
Special Responsibility Constituent Institution Budget Revisions	1
<b>Other</b>	
UNCW Friends Foundation Audit	1
Quality Assurance Review	
Continuous Auditing	
<b>Total Audits</b>	<b>24</b>

**University of North Carolina School of the Arts**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
General Controls Review	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
<b>Departmental Audits and/or Reviews</b>	
Community Music School	1
Surplus Property	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
<b>Special Assignments</b>	
EAGLE Project	
<b>Audit Findings Follow-up</b>	
Ticket Sales	1
Rental Property	1
Foundation Film Inventory	1
Office of State Auditor Financial Audit Findings	1
<b>Compliance Audits</b>	
Student Financial Aid	1
<b>Other</b>	
Review Usage of Lapse Salary Carry-forward	1
Facilities Management Labor Service Billings	1
<b>Total Audits</b>	<b>11</b>

APPENDIX A  
**Western Carolina University**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Audits</b>
<b>Information System Controls</b>	
CBORD	1
<b>Internal Control Testing and/or Reviews</b>	
Internal Control Questionnaire/Self Assessment	1
Fraud Prevention Control Testing (Result of FRA)	1
<b>Departmental Audits and/or Reviews</b>	
International Distance Education Program - Jamaica	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
To be performed as necessary	
<b>Special Assignments</b>	
To be performed as necessary	
Risk Assessment of Information Technology Infrastructure	1
<b>Audit Findings Follow-up</b>	
2008/2009 IT Audit - State Auditor - 90 Day Count	1
2008 Financial Audit - State Auditor - 90 Day Count	1
2008 Financial Audit - State Auditor - 1st Quarter	1
Security of Labs/Stockrooms, College of Arts and Sciences	1
CatCard Audit	1
EMS Audit - 2nd Follow-up	1
<b>Compliance Audits</b>	
Financial Aid/Institutional Scholarship Award Process	1
University Affiliated Agreements	1
Forest Stewards, Inc. - Associated Entity	1
Export Control Regulations - Shipping/Travel	1
<b>Other</b>	
Review of Lapsed Salary Expenditures	1
Timely Deposits/Transfers from the Foundation to the University	1
University Keys/Security of Buildings/Alarm Systems	1
Expenditure Audit of Selected University Accounts	1
<b>Total Audits</b>	<b>19</b>

APPENDIX A  
**Winston-Salem State University**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Audits</b>
<b>Information System Controls</b>	
<b>Internal Control Testing and/or Reviews</b>	
P-Card Compliance	1
Payroll Processing	1
Bank Reconciliations	1
Vendor Payments	1
Year End Testing (Inventories - Equip., Fuel Oil, Postage, Cash)	1
Property Accountability	1
Deposit of Receipts	1
Computer Accountability	1
<b>Departmental Audits and/or Reviews</b>	
Auxiliary Performance	1
Campus Safety	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	
<b>Special Assignments</b>	
Committees	
<b>Audit Findings Follow-up</b>	
Office of the State Auditor Findings	1
<b>Compliance Audits</b>	
Contract and Grants	1
Financial Aid	1
Travel Payments	1
<b>Other</b>	
<b>Total Audits</b>	<b>14</b>



**North Carolina School of Science and Mathematics**  
**Audit Plan Summary**  
**For the Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
<b>Internal Control Testing and/or Reviews</b>	
EAGLE/UNC-FIT	1
<b>Departmental Audits and/or Reviews</b>	
Payroll	1
Budgeting	1
Criminal Background Check Process	1
Recruitment and Hiring	1
Mini-Term	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
<b>Special Assignments</b>	
Student Security Deposits	
Library Purchasing	
<b>Audit Findings Follow-up</b>	
Purchasing	1
Accounts Payable	1
<b>Compliance Audits</b>	
<b>Other</b>	
Review of 2008-2009 Transactions Authorized under Management	
Flexibility	
Office of State Auditors	
Chancellor Requested Projects	
NCSSM Foundation	
SCSSI	
<b>Total Audits</b>	<b>8</b>

**University of North Carolina General Administration**  
**Audit Plan Summary**  
**For Year Ending**  
**June 30, 2010**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Financial Record System Access / Controls	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Capital Assets & Inventory Verification	1
Time and Attendance Record System	1
UNC FIT Key Performance Indicator Reporting	1
<b>Departmental Audits and/or Reviews</b>	
Contract and Grant Sub Award Monitoring	1
UNC-TV P-Card and Accounts Payable Processing	1
SEAA Loan / Aid Automated Voucher Feed Processing	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	1
<b>Special Assignments</b>	
Various As Occurs	1
<b>Audit Findings Follow-up</b>	
Office of the State Auditor Findings	1
<b>Compliance Audits</b>	
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
<b>Total Audits</b>	<b>12</b>