

Approval of UNC Systemwide 2011-12 Internal Audit Plans

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 UNC Systemwide 2011-12 Internal Audit Plans be approved.

APPENDIX B
The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2012

Specific Audits	Number of Audits	Institution
Financial Audits/Reviews		
Include audits/reviews having a direct relation to financial information at the institution.		
Petty Cash/Change Fund Counts	7	ASU, NC A&T, UNC-CH, UNC-P, UNC-A, WSSU, UNCSA
Inventory Testing	5	ASU, NC A&T, UNC-P, UNC-A, WSSU
Student Health Services		ASU
New River Light & Power		ASU
Athletics		ASU
Appalachian Real Estate Holdings, Inc.		ASU
Endowments and Gift Management		FSU
Equipment Maintenance Contracts		FSU
Friends of NC State Baseball, LLC, Financial Statements		NCSU
Assist Athletics Auditors		UNC-CH
Review of Expenses - President, Chief of Staff, Vice Presidents		UNC-GA
Ticket Office - Reconciliation of Athletic Events		NCCU
Payroll Review	2	NCCU, WCU
Pcard Audits and Audits of PPI		WCU
Friends of UNCW Financial Review		UNC-W
Accuracy of Financial Records		ECSU
Student Accounts Receivable		ECSU
Information System Controls		
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.		
Access Controls	2	ASU, NCSSM
Holmes Center Ticket Operations		ASU
Disaster Recovery	7	ASU, ECU, FSU, ECSU, UNC-W, WSSU
Parking & Traffic System		ASU
HIPAA Systems and Data Storage		ECU
Review UHS Audit Reports/Workpapers		ECU
Banner Access Verification Procedures		FSU
Banner Payroll Operations	2	FSU, NC A&T
Banner Finance		NC A&T
College of Humanities and Social Sciences: Information Technology General Controls		NCSU

The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2012

Specific Audits	Number of Audits	Institution
Office of Information Technology, Communications Technologies: University Network Firewall Protection Service		NCSU
Office of Information Technology, WolfTech Active Directory: Security and Operational Controls		NCSU
Data Security		UNC-CH
Payment Card Security		UNC-CH
Reconciliation of Data Feeds into Banner		UNC-C
Network Security Review		NCCU
SciQuest Software	3	UNC-P, WCU, ASU
Audits/Reviews of Internal Controls		
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.		
UNC Fit Assessment, Testing, and Monitoring	4	ASU, NC A&T, NCSSM, UNC-A
Departmental Budget Reconciliations		ASU
Campus Wide Asset Control		ASU
Travel	2	ASU, ECSU
Campus Wide Compensatory Time		ASU
Procurement Card Review	4	ASU, NCSU, UNC-G, UNC-GA
Foundation Expenditure Review		ASU
Brody School of Medicine Coding/Billing Review		ECU
University Collections Process		ECU
Invoice/Receipting Process		ECU
Assessment of Controls over Financial Reporting	11	NC A&T, UNC-C, FSU, UNC-G, UNC-GA, UNC-P, WCU, ECSU, UNC-A, WSSU, UNCSA
Contracts		NCSSM
2010-2011 Management Flexibility		NCSSM
Controls over the Usage of Restricted Gifts	2	NCSU, WSSU
Capital Project Authorization and Approval Process		UNC-C
Foundation Finance (Life Income Funds)		UNC-G
Purchasing - Purchase Orders / SciQuest		UNC-G
Weatherspoon Arts Foundation (Inventory Observation)		UNC-G
Law School - Auxiliary Funds - Graduate Student Association		NCCU
Theater Activities - Review of Internal Controls		NCCU
Review of Payments to Independent Contractors		NCCU
Travel Review - Student Travel/Reimbursement Payment Process		NCCU
Summer 2012 Camps		NCCU

APPENDIX B
The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2012

Specific Audits	Number of Audits	Institution
Departments Authorized to Receive Payments, Checks, Cash		UNC-P
Cash Receipting Functions in Athletics		UNC-P
Operating Procedures for Endowment Funds		UNC-P
SRCI Budget Revision Procedure		ECSU
Additional Pay (Supplemental, Overtime Pay)		ECSU
University Wide: Manual Cash Receipting	2	WSSU, UNCSA
Vendor Payments		WSSU
Performance/Operational Audits and/or Reviews		
Include audits/reviews of departmental operations and activities.		
Print Shop		ASU
Human Resource Services-Secondary Employment		ASU
New York Loft		ASU
App House		ASU
Parking & Traffic		ASU
Post Office		ASU
Brody School of Medicine Contract Management System		ECU
Facilities Use		ECU
Athletic Camps		ECU
Travel - College of Education		ECU
Construction Contract Administration		FSU
Housing Operations		FSU
Financial Aid	2	FSU, UNC-A
BRONCO eBay Operations		FSU
J. W. Seabrook Auditorium		FSU
Athletic Department Operations		FSU
Faculty Workload Analysis		NC A&T
University Copy Machines - Security of Copied Materials		NC A&T
Maintenance and Control over Laboratory Equipment		NC A&T
Employee Criminal Background Checks		NCSSM
Residency Status		NCSSM
Service Centers Processes		NCSU
Human Resources Information System		NCSU
Debt Service Function		UNC-CH
TIM System		UNC-CH
Auxiliary Services Contracts/M meal Plan Review		UNC-CH
Independent Contractor Function		UNC-CH
Sponsored Research Billing and Receivables		UNC-CH
Injury Prevention Research Center		UNC-CH
Executive Director for the Arts		UNC-CH
Operational Review - Graduate School		UNC-C

APPENDIX B
The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2012

Specific Audits	Number of Audits	Institution
Operational Review - Atkins Library		UNC-C
UNC TV Efficiencies Review		UNC-GA
Shared Services Center		UNC-GA
Contracts & Grants Review: NASA & Crest Grants		NCCU
Capital Asset Review		NCCU
Advancement and External Affairs		WCU
International Distance Education Program-Jamaica		WCU
Chancellor's Office		UNC-W
College of Health and Human Services		UNC-W
Gift Management		UNC-W
Human Resources	2	UNC-W, WSSU
Public Service and Continuing Studies		UNC-W
University Police		UNC-W
Design and Construction Operational Audit		ECSU
Capital Assets		ECSU
Bowling Center		ECSU
Record Retention		ECSU
Compliance Audits		
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.		
Gear Up		ASU
Police Department Clery Act		ASU
Federal Grants - Time and Effort	2	ASU, UNC-P
Contracted Services		ASU
HIPPA/FERPA Regs in relation to Health Services		ASU
State Grants		ASU
Social Media		ECU
Clinical Trials		ECU
Social Engineering		ECU
Conflict of Interest and Commitment		FSU
NCAA Compliance Audit-Phase I		NC A&T
Student Health Insurance Program		NC A&T
Procurement of Construction and Design Services		NCSU
Clery Act Reporting Procedures		UNC-C
Audit Petty Cash/Change Fund/Receipt Books Accountability		UNC-C
NCAA Compliance - Student Eligibility		UNC-C
Quarterly Review of Purchase Card Transactions		UNC-C
Capital Projects		UNC-G
Contracts and Grants	2	UNC-G, NCSU

APPENDIX B
The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2012

Specific Audits	Number of Audits	Institution
Financial Aid (Verification of FAFSA)		UNC-G
Intercollegiate Athletics Program		UNC-G
Misuse or Theft of State Property (Reporting)		UNC-G
Travel Reimbursements		UNC-G
Carry-forward, Lapsed Salary and Management Budget Flexibility	5	UNC-GA, UNC-C, UNC-A, WSSU, UNCSA
Review of Student Association Activities		NCCU
Review of Promotional Items Sold through Academic Departments		NCCU
Electronic Review - Purchase of University IPADS, Cell Phones		NCCU
Requisitions/Purchase Orders That Require Quotes		UNC-P
Liability Insurance for Interns		WCU
Conflict of Interest and Commitment External Professional Activities for Pay		WCU
Eligibility of Athletes	2	UNC-W, WSSU
Distance Education		UNC-W
Student Stipends/Contracts and Grants		ECSU
Review of Assessed Tuition		ECSU
Business Contracts		ECSU
Campus Crime Reporting		ECSU
Student Affairs	2	WSSU, UNCSA
Audit Findings Follow-up		
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.		
Office of the State Auditor Findings	13	ASU, ECU, NCSSM, UNC-CH, UNC-C, UNC-G, UNC-GA, UNC-P, ECSU, UNC-A, WSSU, UNCSA
Internal Audits	3	ASU, NC A&T, WSSU
University Policy Manual and Supervisor Training		ECU
2nd Follow-Up Employee Entry/Exit		ECU
2010 SEC External Security Assessment		ECU
Athletics Title IX		ECU
Computer Loan Program		ECU
CDL Review		ECU
Brody School of Medicine Use of Resources		ECU
SBTDC		ECU
Campus Dining		ECU
Campus Living		ECU
Continuing Studies		ECU
Distributed IT Controls		ECU

APPENDIX B
The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2012

Specific Audits	Number of Audits	Institution
Student Employment/Pay Process		ECU
Travel Review		ECU
Copy Center		FSU
HR Consultant Report		NC A&T
Time Administration Review/Leave Audit		NCSSM
Capital Assets		NCSSM
Accounts Payable		NCSSM
University-wide Follow-up		UNC-CH
Labor Service Billing Procedures		UNC-C
Fraud Risk Assessment		UNC-C
Financial Record System Access/Controls		UNC-GA
Time and Effort Record System		UNC-GA
CBORD		WCU
Institutional Scholarships		WCU
Export Controls		WCU
Expenditure Testing/Grants Testing		WCU
NCSEAA	2	WCU, UNC-A
Athletics		UNC-W
Banner Payroll Process		UNC-W
Campus Crime Reporting		UNC-W
College of Arts and Sciences		UNC-W
Environmental Health and Safety		UNC-W
Fiscal Controls		UNC-W
Housing and Residence Life		UNC-W
Office of International Programs		UNC-W
Parking Reconciliation		UNC-W
School of Nursing		UNC-W
Travel Office		UNC-W
Tuition Waiver Process		UNC-W
University Compliance Reporting		UNC-W
Misuse of Funds		ECSU
Human Resource Audit		UNC-A
Center for Diversity Education		UNC-A
Special Investigations (i.e. Misuse or Misappropriation of Assets)		
Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.		
Cultural Museum		ASU
Misuse of State Time		ECU
Hotline Investigations	4	NC A&T, WSSU, UNCSA
Unscheduled Audits		NC A&T

APPENDIX B

The University of North Carolina Systemwide Summary

Internal Audit Plans

Year Ending June 30, 2012

Specific Audits	Number of Audits	Institution
Various	2	NCSU, UNC-GA
Gene Therapy Center		UNC-CH
Other Investigations		UNC-CH
Audit Issue and Allegation Monitoring		NCCU
Emergency Loans		WCU
Conflict of Interest Review: Student Affairs		UNC-A
Men's Basketball Coach - Travel Fraud		WSSU
General Counsel - Misuse of State Resources		WSSU
Student Affairs Employee - Allegations of Corruption (Kickbacks)		WSSU
Special Assignments		
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.		
SACS Institutional Effectiveness Subcommittee		ASU
SACS Financial and Physical Resources Subcommittee		ASU
Data Standards Committee		ASU
Search Committees	2	ASU, UNC-C
SciQuest Committee		ASU
HIPAA Oversight Committee		ECU
HIPAA Security Committee		ECU
Brody School of Medicine Risk Management Committee		ECU
Brody School of Medicine Compliance Committee		ECU
Enterprise Risk Management Committee	3	ECU, NCSU, WSSU
Identity Theft Protection Committee		ECU
University Policy Committee		ECU
Healthspan Oversight Committee		ECU
Technology Steering Committee		ECU
BANNER Steering Committee		FSU
Monitor University Help Line		FSU
Strategic Planning		NCSSM
Consulting: SCSSI Restructuring		NCSSM
Consulting and Advisory Services		NCSSM
Unplanned Management Requested Projects		NCSSM
Cooperative Extension Service		NCSU
UNC Finance Improvement and Transformation (FIT) Team		NCSU
Identity and Access Management (IAM)		NCSU
University Information Technology Strategic Advisory Committee		NCSU
Internal Control Assessment Committee	2	NCSU, WSSU
University Record Retention		NCSU
Administrative Systems Steering and Management Teams		NCSU

APPENDIX B
The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2012

Specific Audits	Number of Audits	Institution
NCSU Research Support Council (RSC)		NCSU
Enterprise Resource Planning Assistance		UNC-CH
IT Governance Committee		UNC-CH
HIPAA Security Liaison		UNC-CH
University Committee on the Protection of Personal Data		UNC-CH
Electronic and Physical Security Committee Member		UNC-C
Business Continuity Planning Committee		UNC-C
Special Audits Requested by Management		UNC-P
Task Force - Institutional Scholarships		WCU
Data Stewardship Committee		WCU
Computer Incident Security Response Team		WCU
Disaster Recovery and Business Continuity Team		WCU
Export Control Committee		WCU
Quality Assurance Review Volunteer, State Wide Program		WCU
President of the NC Association for University Auditors		WCU
Organizational Governance Consultation		UNC-W
IT Policies and Procedures Committee		ECSU
Policy Review Committee		UNC-A
Banner Payroll Implementation		WSSU
Audit Committee	2	WSSU, UNC-SA
Interview Committee		WSSU
Institutional Assessment		WSSU
WSSU Website Redesign		WSSU
Monthly Meetings with Operational Staff		UNC-SA
Biannual Meetings with Senior Staff		UNC-SA
Other		
Include other internal audit activities not included elsewhere. The entries here should be very limited.		
Continuous Auditing/Monitoring	4	ECU, UNC-CH, UNC-W, ECSU
Fraud Risk Assessment	3	ECU, WCU, ECSU
Consultations	3	ECU, UNC-CH, ECSU
Risk Assessment	6	ECU, UNC-GA, UNC-G, WCU, ECSU
Unprogrammed Reviews		FSU
Operations Administration		NC A&T
Quality Assurance		UNC-W
IT Audit Universe		UNC-W
Volunteer income Tax Assistance Program (VITA) Participation		UNC-A
ACL Implementation		WSSU

APPENDIX B
**The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2012**

Specific Audits	Number of Audits	Institution
Continuing Professional Education		WSSU
Internal Audit Strategic Plan		WSSU
Automation and Standardization of Audit Work Papers		WSSU
Peer Review Readiness		UNCSCA

APPENDIX B
Appalachian State University
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Petty Cash/Change Fund Counts					
Inventory Testing					
Student Health Services					
New River Light & Power					
Athletics					
Appalachian Real Estate Holdings, Inc.					
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Access Controls					
Holmes Center Ticket Operations					
Disaster Recovery					
Parking & Traffic System					
Sci Quest					
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes					
UNC Fit Assessments and Testing					
Departmental Budget Reconciliations					
Campus Wide Asset Control					
Travel					
Campus Wide Comp Time					
Procurement Card Review					
Foundation Expenditure Review					
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
Print Shop					
Human Resource Services-Secondary Employment					
New York Loft					
App House					
Parking & Traffic					
Post Office					
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Gear Up					
Police Dept. Clery Act					
Federal Grants - Time and Effort					
Contracted Services					
HIPPA/FERPA Regs in relation to Health Services					
State Grants					

APPENDIX B
Appalachian State University
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Follow Up State Financial Audit					
Follow Up for Internal Audits					
Follow Up for State IT Audit					
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
Cultural Museum					
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
SACS Institutional Effectiveness Subcommittee					
SACS Financial and Physical Resources Subcommittee					
Data Standards Committee					
Search Committees					
SciQuest Committee					
Other Include other internal audit activities not included elsewhere. The entries here Should be very limited.					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
In Process - Fieldwork in process and/or report not released.
On-Going - activities of an on-going nature, i.e. committees
Pending - Fieldwork stopped and /or report held up due to specific delay.
Deferred - Audit/Review moved to a future year.
Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
East Carolina University
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Disaster Recovery 2010-2011					
Disaster Recovery 2011-2012					
HIPAA Systems and Data Storage					
Review UHS Audit Reports/Workpapers					
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
BSOM Coding/Billing Review					
University Collections Process					
Invoice/Receiving Process					
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
BSOM Contract Management System					
Facilities Use					
Athletic Camps					
Travel - College of Education					
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Social Media					
Clinical Trials					
Social Engineering					
Audit Findings Follow-up					
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
University Policy Manual and Supervisor Training					
2nd Follow-Up Employee Entry/Exit					
2nd Follow-Up OSA 2010 Reportable Condition					
2010 SEC External Security Assessment					
Athletics Title IX					
Computer Loan Program					
CDL Review					
BSOM Use of Resources					
SBTDC					
Campus Dining					
Campus Living					
Continuing Studies					
Distributed IT Controls					
Student Employment/Pay Process					
Travel Review					

APPENDIX B
East Carolina University
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
Misuse of State Time					
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
HIPAA Oversight Committee					
HIPAA Security Committee					
BSOM Risk Management Committee					
BSOM Compliance Committee					
Enterprise Risk Management Committee					
Identity Theft Protection Committee					
University Policy Committee					
Healthspan Oversight Committee					
Technology Steering Committee					
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					
Continuous Auditing/Monitoring					
Fraud Risk Assessment					
Consultations					
Risk Assessment 2011/2012					
Risk Assessment 2012/2013					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B

Elizabeth City State University
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings	Auditor Comments
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Accuracy of Financial Records				
Student Accounts Receivable				
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Disaster Recovery Plan Review				
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes, Including the EAGLE and UNC FIT assessments and testing.				
Self-Assessment of Internal Controls				
Travel Procedures				
SRCI Budget Revision Procedure				
Additional Pay (Supplemental, Overtime Pay)				
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Design and Construction Operational Audit				
Capital Assets				
Bowling Center				
Record Retention				
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Student Stipends/Contracts and Grants				
Review of Assessed Tuition				
Business Contracts				
Campus Crime Reporting				

APPENDIX B

Elizabeth City State University Audit Plan Summary Year Ending June 30, 2011

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings	Auditor Comments
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
Misuse of Funds				
State Audit Findings - Follow-up				
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.				
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
IT Policies and Procedures Committee				
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.				
Continuous Auditing/Monitoring				
Fraud Risk Assessment				
Risk Assessment 2012/2013				
Consultations				

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued

In Process - Fieldwork in process and/or report not released.

On-Going - activities of an on-going nature, i.e. committees

Pending - Fieldwork stopped and /or report held up due to specific delay.

Deferred - Audit/Review moved to a future year.

Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
Fayetteville State University
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Reports	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Endowments and Gift Management					
Equipment Maintenance Contracts					
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Banner Access Verification Procedures					
IT Disaster Recovery Plan					
Banner Payroll Operations					
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Review of Internal Control Questionnaire					
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
Construction Contract Admin.					
Housing Operations					
Financial Aid					
BRONCO eBay Operations					
J. W. Seabrook Auditorium					
Athletic Department Operations					
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Conflict of Interest and Commitment					
Audit Findings Follow-up					
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Follow Up Copy Center					
Special Investigations (i.e. Misuse or Misappropriation of Assets)					
Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
Special Assignments					
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
BANNER Steering Committee					
Monitor University Help Line					
Other					
Include other internal audit activities not included elsewhere. The entries here should be very limited.					
Un-programmed Reviews					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
North Carolina A and T State University
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Reports	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Surprise Cash Counts and Treasurer's Office Cash Counts					
Year End Inventory					
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Banner Finance					
Banner Payroll					
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
UNC-FIT Assessments and Testing					
Assessment of Controls over Financial Reporting					
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
Faculty Workload Analysis					
University Copy Machines - Security of Copied Materials					
Maintenance and Control over Laboratory Equipment					
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
NCAA Compliance Audit-Phase I					
Audit Findings Follow-up					
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Follow-up of HR Consultant Report					
Prior Year Audits - Follow-Up					
Special Investigations (i.e. Misuse or Misappropriation of Assets)					
Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
Hotline Investigations					
Unscheduled Audits					
Special Assignments					
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Other					
Include other internal audit activities not included elsewhere. The entries here should be very limited.					
Operations Administration					

Status

Complete - Fieldwork complete and report issued
In Process - Fieldwork in process and/or report not released.
On-Going - activities of an on-going nature, i.e. committees
Pending - Fieldwork stopped and /or report held up due to specific delay.
Deferred - Audit/Review moved to a future year.
Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
North Carolina Central University
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Reports	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Ticket Office - Reconciliation of Athletic Events		Y			
Payroll Review		Y			
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Network Security Review		Y			
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Law School - Auxiliary Funds - Graduate Student Association		Y			
Theater Activities - Review of Internal Controls		Y			
Review of Payments to Independent Contractors		Y			
Travel Review - Student Travel/Reimbursement Payment Process		Y			
Summer 2012 Camps		Y			
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
Contracts & Grants Review: NASA & Crest Grants		Y			
Capital Asset Review		Y			
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Review of Student Association Activities		Y			
Review of Promotional Items Sold through Academic Departments		Y			
Electronic Review - Purchase of University IPADS, Cell Phones		Y			
Audit Findings Follow-up					
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Special Investigations (i.e. Misuse or Misappropriation of Assets)					
Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
Audit Issue and Allegation Monitoring		Y			
Special Assignments					
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Other					
Include other internal audit activities not included elsewhere. The entries here should be very limited.					

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
North Carolina State University
Audit Plan Summary
Year Ending June 30, 2011

Activity Type and Unit Audited	Number of Audits	Included in FY11 Audit Plan?	Status	Significant Audit Findings	Auditor Comments
Financial Audits/Reviews					
Associated Entities: Friends of NC State Baseball, LLC, Financial Statements					
Information System Controls					
College of Humanities and Social Sciences: Information Technology General Controls					
Office of Information Technology, Communications Technologies: University Network Firewall Protection Service					
Office of Information Technology, WolfTech Active Directory: Security and Operational Controls					
Audits/Reviews of Internal Controls					
University-wide: Controls over the Usage of Restricted Gifts					
University-wide: Controls over Purchase Cards					
Performance/Operational Audits and/or Reviews					
University-wide: Service Centers Processes					
Human Resources Division: Human Resources Information System					
Compliance Audits					
University-wide: Procurement of Construction and Design Services					
University-wide: Contracts and Grants Expenditures					
Audit Findings Follow-up					
Various					
Special Investigations (i.e. Misuse or Misappropriation of Assets)					
Various					
Special Assignments					
Cooperative Extension Service					
UNC Finance Improvement and Transformation (FIT) Team					
Identity and Access Management (IAM)					
University Information Technology Strategic Advisory Committee					
Internal Control Assessment Committee					
University Record Retention					
University Enterprise Risk Management					
Administrative Systems Steering and Management Teams					
NCSU Research Support Council (RSC)					
Various					

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B

University of North Carolina at Asheville Audit Plan Summary Year Ending June 30, 2011

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings	Auditor Comments
Financial Audits/Reviews Include audits/reviews having a direct relation to financial information at the institution.				
Petty Cash Counts, Change Fund Counts				
Inventory Testing				
Information System Controls Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.				
UNC FIT Assessment and Testing				
Self-Assessment of Internal Controls				
Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.				
Student Financial Aid				
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Lapsed Salary/Management Flexibility				
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
Follow-up of State Auditor Finding				
HR Audit				
Center for Diversity Education				
NCSEAA				
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.				
Conflict of Interest Review: Student Affairs				
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Policy Review Committee				
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.				
Volunteer income Tax Assistance Program (VITA) Participation				

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
UNC-Chapel Hill
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Surprise Cash Counts					
Assist Athletics Auditors					
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Data Security					
Payment Card Security					
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
UNC FIT - Assessment and Testing					
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
Debt Service Function					
TIM System					
Auxiliary Services Contracts/Meal Plan Review					
Independent Contractor Function					
Sponsored Research Billing and Receivables					
Injury Prevention Research Center					
Executive Director for the Arts					
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
None					
Audit Findings Follow-up					
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
State Auditor Findings - Follow-up					
University-wide Follow-up					

APPENDIX B
UNC-Chapel Hill
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source. Gene Therapy Center Other Investigations					
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities. Enterprise Resource Planning Assistance IT Governance Committee HIPAA Security Liaison University Committee on the Protection of Personal Data					
Other Include other internal audit activities not included elsewhere. The entries here should be very limited. Campus Consulting (short term advisory projects grouped by major functional area; no reports) Develop Continuous Auditing Procedures					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
University of North Carolina at Charlotte
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Reports	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews Include audits/reviews having a direct relation to financial information at the institution.					
Information System Controls Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Reconciliation of Data Feeds into Banner					
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Review Annual Self Assessment of Internal Controls (for 2012)					
Capital Project Authorization and Approval Process					
Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.					
Operational Review - Graduate School					
Operational Review - Atkins Library					
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Clery Act Reporting Procedures					
Audit Petty Cash/Change Fund/Receipt Books Accountability					
NCAA Compliance - Student Eligibility					
Quarterly Review of Purchase Card Transactions					
Review Carry-Forward and Lapsed Salary Usage (for FY 2012)					
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Designated Follow-up #1 - IT General Controls (R2011-9)					
Designated Follow-up #2 - Labor Service Billing Procedures (R2009-2)					
Designated Follow-up #3 - Fraud Risk Assessment (R2010-1)					
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Electronic and Physical Security Committee Member					
Business Continuity Planning Committee					
Senior Staff Search Committees (Various)					
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					

Status

Complete - Fieldwork complete and report issued
In Process - Fieldwork in process and/or report not released.
On-Going - activities of an on-going nature, i.e. committees
Pending - Fieldwork stopped and /or report held up due to specific delay.
Deferred - Audit/Review moved to a future year.
Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B

The University of North Carolina at Greensboro Audit Plan Summary Year Ending June 30, 2011

Specific Audits	Included in the Audit Plan	Status	Material Reportable Conditions *	Auditor Comments
Financial Audits/Reviews Include audits/reviews having a direct relation to financial information at the institution.				
Information System Controls Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing. Foundation Finance (Life Income Funds) Purchasing Cards (Pcard) Transactions Purchasing - Purchase Orders / SciQuest Self-Assessment of Internal Controls (EAGLE) Weatherspoon Arts Foundation (Inventory Observation)				
Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.				
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures. Capital Projects Contracts and Grants Financial Aid (Verification of FAFSA) Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review) Misuse or Theft of State Property (reporting) Travel Reimbursements				
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity. Follow-up Resolution of Audit Findings of the Office of the State Auditor (financial audit)				
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.				
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities. Risk Assessment (for development of internal audit plans)				
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.				

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
In Process - Fieldwork in process and/or report not released.
On-Going - activities of an on-going nature, i.e. committees
Pending - Fieldwork stopped and /or report held up due to specific delay.
Deferred - Audit/Review moved to a future year.
Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
UNC Pembroke
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Petty Cash Counts, Change Fund Counts					
Inventory Testing					
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
SciQuest Software					
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Self-Assessment of Internal Controls					
Departments Authorized to Receive Payments, Checks, Cash					
Cash Receipting Functions in Athletics					
Operating Procedures for Endowment Funds					
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Requisitions/Purchase Orders That Require Quotes					
Research Grants					
Audit Findings Follow-up					
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Follow-up of State Auditor Findings					
Special Investigations (i.e. Misuse or Misappropriation of Assets)					
Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
Financial Aid Compliance					
Special Assignments					
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Special Audits Requested by Management					
Other					
Include other internal audit activities not included elsewhere. The entries here should be very limited.					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued

In Process - Fieldwork in process and/or report not released.

On-Going - activities of an on-going nature, i.e. committees

Pending - Fieldwork stopped and /or report held up due to specific delay.

Deferred - Audit/Review moved to a future year.

Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
UNC-Wilmington
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Friends of UNCW Financial Review					
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Annual Banner Disaster Recovery Test and Disaster Recovery Plan Review					
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
Chancellor's Office					
College of Health and Human Services					
Gift Management					
Human Resources					
Public Service and Continuing Studies					
University Police					
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements.					
Also include audits/reviews of compliance with university policies and procedures.					
Eligibility of Athletes					
Distance Education					
Audit Findings Follow-up					
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Athletics					
Banner Payroll Process					
Campus Crime Reporting					
College of Arts and Sciences					
Environmental Health and Safety					
Fiscal Controls					
Housing and Residence Life					
Office of International Programs					
Parking Reconciliation					
School of Nursing					
Travel Office					
Tuition Waiver Process					
University Compliance Reporting					

APPENDIX B
UNC-Wilmington
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Organizational Governance Consultation					
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					
Continuous Auditing					
Quality Assurance					
IT Audit Universe					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued

In Process - Fieldwork in process and/or report not released.

On-Going - activities of an on-going nature, i.e. committees

Pending - Fieldwork stopped and /or report held up due to specific delay.

Deferred - Audit/Review moved to a future year.

Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
University of North Carolina School of the Arts
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews Include audits/reviews having a direct relation to financial information at the institution.					
Petty Cash/Change Fund Counts					
Information System Controls Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Self-Assessment of Internal Controls					
University Wide: Manual Cash Receipting					
Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.					
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Student Affairs					
Special Responsibility Constituent Institution Compliance					
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
State Auditor Findings - Follow-up					
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
State Auditor Hotline Investigation - Facilities					
Internal Audit Hotline Investigations					
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Audit Committee					
Monthly Meetings with Operational Staff					
Biannual Meetings with Senior Staff					
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					
Peer Review Readiness					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
Western Carolina University's
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Included in the Audit Plan	Status	Material Reportable Conditions*	Auditor Comments
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Payroll				
Pcard Audits and Audits of PPI				
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
SciQuest				
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.				
Internal Control Questionnaire/Self Assessment				
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Advancement and External Affairs				
International Distance Education Program-Jamaica				
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Liability Insurance for Interns				
Conflict of Interest and Commitment External Professional Activities for Pay				
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
CBORD				
Institutional Scholarships				
Export Controls				
Expenditure Testing/Grants Testing				
NCSEAA				
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.				
Emergency Loans				
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Task Force - Institutional Scholarships				
Data Stewardship Committee				
Computer Incident Security Response Team				
Disaster Recovery and Business Continuity Team				

APPENDIX B
Western Carolina University's
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Included in the Audit Plan	Status	Material Reportable Conditions*	Auditor Comments
Export Control Committee				
Quality Assurance Review Volunteer, State Wide Program				
President of the NC Association for University Auditors				
Other				
Include other internal audit activities not included elsewhere. The entries here should be very limited.				
Annual Risk Assessment				
Fraud Risk Assessment				

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued

In Process - Fieldwork in process and/or report not released.

On-Going - activities of an on-going nature, i.e. committees

Pending - Fieldwork stopped and /or report held up due to specific delay.

Deferred - Audit/Review moved to a future year.

Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
Winston-Salem State University
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews Include audits/reviews having a direct relation to financial information at the institution. Petty Cash Counts, Change Fund Counts Inventory Testing (Fuel Oil)					
Information System Controls Include audits/reviews of information systems, including general controls, application controls, and disaster recovery. Disaster Recovery/Business Continuity					
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing. Self-Assessment of Internal Controls University Wide: Manual Cash Receipting Vendor Payments Controls over the Usage of restricted Gifts					
Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities. Human Resources/EEO					
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures. Student Affairs NCAA Compliance - Student Athlete Eligibility Special Responsibility Constituent Institution Compliance					
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity. State Auditor Findings - Follow-up Internal Audit Findings Follow-up					
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source. State Auditor Hotline Investigation - Athletics Men's Basketball Coach - Travel Fraud General Counsel - Misuse of State Resources Student Affairs Employee - Allegations of Corruption (Kickbacks)					

APPENDIX B
Winston-Salem State University
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Special Assignments					
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Banner Payroll Implementation					
Audit Committee					
Interview Committee					
Institutional Assessment					
WSSU website redesign					
Internal Controls Assessment Committee					
Enterprise Risk Management Committee					
Other					
Include other internal audit activities not included elsewhere. The entries here should be very limited.					
ACL Implementation					
Continuing Professional Education					
Internal Audit Strategic Plan					
Automation and Standardization of audit work papers					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued

In Process - Fieldwork in process and/or report not released.

On-Going - activities of an on-going nature, i.e. committees

Pending - Fieldwork stopped and /or report held up due to specific delay.

Deferred - Audit/Review moved to a future year.

Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
North Carolina School of Science and Mathematics
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Reports	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews Include audits/reviews having a direct relation to financial information at the institution.					
Information System Controls Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Information System Access					
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Contracts					
UNC FIT Monitoring					
2010-2011 Management Flexibility					
Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.					
Employee Criminal Background Checks					
Residency Status					
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Time Administration Review/Leave Audit Follow-up					
Capital Assets Audit Follow-up					
Accounts Payable Follow-up					
State Auditor Findings - Follow-up (if applicable)					
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Strategic Planning					
Consulting: SCSSI Restructuring					
Consulting and Advisory Services (as needed)					
Unplanned Management Requested Projects					
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

APPENDIX B
University of North Carolina General Administration
Audit Plan Summary
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Review of Expenses - President, Chief of Staff, Vice Presidents					
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
None					
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Self Assessment of Internal Control					
UNC TV Purchasing/Pcard					
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
UNC TV Efficiencies Review					
Shared Services Center					
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Carry-forward, Lapsed Salary and Management Budget Flexibility					
Audit Findings Follow-up					
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Financial Record System Access/Controls Follow-up					
Time and Effort Record System Follow-up					
UNCSA IT Audit Concerns					
Special Investigations (i.e. Misuse or Misappropriation of Assets)					
Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
Various as Occur					
Special Assignments					
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
None					
Other					
Include other internal audit activities not included elsewhere. The entries here should be very limited.					
Risk Assessment 2012-2013					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.