Review of Summary of Campus Internal Audit Activities for FYE June 30, 2013

The Audit Committee reviewed and approved the 2012-13 Internal Audit Plans for the campus internal auditors in September 2012. The internal auditors have updated their internal audit plans as needed to meet the changing demands of their campuses and have provided an update of the actions taken on items included on the original approved plans and the changes made during the year. A Summary of these activities has been prepared for your information.

APPENDIX E

The University of North Carolina
System-Wide Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Campus Performing Audit	Findings Reported?
Financial Audits/Reviews		
Include audits/reviews having a direct relation to financial information at the institution.		
Cash Counts	**NC A&T, UNCSA, WSSU, ASU**	**Yes**
Year-End Inventories	**NC A&T, ASU, UNCA**	**No**
Friends of UNCW Financial Review	**UNCW**	**No**
Assist Athletics Auditors	**UNC-CH**	**No**
FY2012 Lapsed Salary Review	**UNCC**	**No**
Review of Expenses - President, Chief of Staff, Vice Presidents	**UNC-GA**	**Yes**
Capital Assets - Threshold Review	**UNC-GA**	**No**
Student Constituent Support Services Inc. Inventory Review	**NCSSM**	**No**
Financial State Review/Year End Inventory	**NCCU**	**No**
Athletics/University Enterprises	**UNCA**	**No**
New River Light & Power 12/31/2012	**ASU**	**No**
Athletics	**ASU**	**No**
Appalachian Real Estate Holdings, Inc.	**ASU**	**No**
Pcards audits and audits of PPI will be included when performing audits of work units	**WCU**	**No**
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	**UNCW**	**No**
Restricted Data Use Agreements Verifications	**UNCC**	**Yes**
Disaster Recovery - FY 2011 and/or FY 2012	**ECU, WSSU, ASU**	**Yes**
HIPAA Systems and Data Storage	**ECU**	**Yes**
Emergency Notification System	**ECU**	**Yes**
Review Vidant Audit Reports/Workpapers	**ECU**	**No**
Audit of Advancement and External Affairs-Phase Two, general systems controls	**WCU**	**Yes**
Audit of Athletics-Phase Two, general systems controls	**WCU**	**Yes**
University Network Firewall Protection Service Audit	**NCSU**	**Yes**
Office of Information Technology – WolfTech Active Directory: Security and Operational Controls	**NCSU**	**Yes**
Holmes Center Ticket Operations	**ASU**	**No**
Parking & Traffic System	**ASU**	**No**
Access Controls	**ASU**	**No**
Continuous review of monthly IT reports and other IT system initiatives	**UNCA**	**No**
Banner Access Verification Procedures	**FSU**	**No**
Audits/Reviews of Internal Controls		
Include audits/reviews of internal control systems and processes		
Assessment of Internal Controls over Financial Reporting	**NC A&T, UNCC, UNCG, UNC-GA, NCCU, UNCA, WCU, UNCSA, WSSU, FSU**	**No**
Joint School of Nanoscience & Nanoengineering Internal Control Review	**NC A&T**	**No**
UNC FIT - advisory capacity only	**UNC-CH**	**N/A**
Foundation Finance (Life Income Funds)	**UNCG**	**No**
Purchasing - Purchase Orders	**UNCG**	**No**
Weatherspoon Arts Foundation (Inventory Observation)	**UNCG**	**No**
Athletic Camps	**ECU**	**Yes**
CSDI Special Review	**ECU**	**Yes**
Surplus Property	**ECSU**	**Yes**
Fiscal Year-end Petty Cash Change Fund and Inventory Verification	**UNCP**	**No**
Review of Theatre Activities	**NCCU**	**Yes**
Student Travel Review	**NCCU**	**No**
Student Association Review: GSA & SBA	**NCCU**	**Yes**
Promotional Items Review	**NCCU**	**No**
UNC-FIT: Assessment,Testing	**UNCA, ASU**	**N/A**
University Wide: Manual Cash Receipting	**UNCSA**	**Yes**
Computer Accountability	**WSSU**	**Yes**
Business Continuity Management	**WSSU**	**Yes**
Departmental Budget Reconciliations	**ASU**	**No**
Campus Wide Asset Control	**ASU**	**No**
Travel Disbursements	**ASU**	**No**
Procurement Card- Data Analysis	**ASU**	**No**
Procurement Card Review	**ASU**	**No**
Foundation Expenditure Review	**ASU**	**No**
Performance/Operational Audits and/or Reviews		
Include audits/reviews of departmental operations and activities.		
College of Health and Human Services	**UNCW**	**Yes**
Human Resources	**UNCW**	**No**
Independent Contractor Function	**UNC-CH**	**Yes**
Executive Director for the Arts	**UNC-CH**	**Yes**
Administrative Operations Review - College of Liberal Arts and Sciences	**UNCC**	**Yes**
Annual Purchase Card Transactions Review	**UNCC**	**Yes**
MAS - Department Director transition	**UNCC**	**No**
MAS - Department Admin Review	**UNCC**	**No**
MAS - Assist OLA in Investigation	**UNCC**	**No**
Center for Diversity Education Annual Review	**UNCA**	**No**
Parking & Traffic	**ASU**	**No**
Endowments and Gift Management **(Completing review of FSU Foundation, Inc.)**	**FSU**	**No**

APPENDIX E

The University of North Carolina
System-Wide Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Campus Performing Audit	Findings Reported?
Compliance Audits		
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.		
Organizational Governance Consultation	**UNCW**	**No**
Eligibility of Athletes (FY2012)	**UNCW**	**No**
Indirect Costs for Grants	**UNCW**	**No**
MCD/Home Internet Reimbursement Verification	**UNCC**	**Yes**
IRB/IACUC Process and Procedures	**UNCC**	**Yes**
Intercollegiate Athletics Program - (Assistance with Agreed-Upon Procedures Review)	**UNCG**	**No**
Misuse of Theft of State Property (reporting)	**UNCG**	**No**
Travel Reimbursements	**UNCG**	**No**
Clinical Trials	**ECU**	**Yes**
Clery Act	**ECU**	**Yes**
Personnel File/Data Review (EEOC)	**ECU**	**Yes**
Ryan White Funds	**ECU**	**Yes**
ICD-10	**ECU**	**No**
Meaningful Use	**ECU**	**No**
Audit of Advancement and External Affairs-Phase Two, process oriented	**WCU**	**Yes**
Audit of Athletics-Phase Two, process oriented	**WCU**	**Yes**
Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) - Phase 2	**NCSU**	**No**
Audit of Compliance to Federal Financial Aid Requirements (Office of Management and Budget Circular A-133)	**NCSU**	**Yes**
Student Life: Mental Health Counseling	**UNCSA**	**Yes**
Student Financial Aid	**WSSU**	**Yes**
Gear Up- Year 7 Final & Final Performance Report	**ASU**	**No**
Federal Grants - Time and Effort	**ASU**	**No**
Chancellor's Cabinet Travel Review - Foundation	**ASU**	**No**
Chancellor's Cabinet Travel Review - University	**ASU**	**Yes**
Requested Review of Individual's P-Card Expense Transactions	**ASU**	**No**
Conflict of Interest and Commitment	**FSU**	**Yes**
Athletic Department Operations (Team Travel)	**FSU**	**No**
Audit Findings Follow-up		
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.		
Student Health Insurance Program Follow-Up Review	**NC A&T**	**N/A**
Office of the State Auditor - Follow-Up on Findings	**NC A&T, UNCC, UNCP, WSSU, FSU, UNC-CH, ASU, NCSU, NCCU, ECSU**	**N/A**
General Follow-up on Internal Audits	**ASU, UNC-CH, WSSU**	**N/A**
Athletics	**UNCW**	**N/A**
Banner Payroll Process	**UNCW**	**N/A**
Cameron School of Business	**UNCW**	**N/A**
Chancellor's Office	**UNCW**	**N/A**
Compliance Reporting	**UNCW**	**N/A**
Environmental Health and Safety	**UNCW**	**N/A**
Parking Reconciliation	**UNCW**	**N/A**
Public Service	**UNCW**	**N/A**
School of Nursing	**UNCW**	**N/A**
SRCI Budget Revision Procedures	**UNCW**	**N/A**
Tuition Waiver	**UNCW**	**N/A**
Watson College of Education	**UNCW**	**N/A**
Other Business Affairs Findings	**UNCW**	**N/A**
Time and Effort Follow-up	**UNC-GA**	**N/A**
IT Distributed Controls	**ECU**	**N/A**
Continuing Studies	**ECU**	**N/A**
Employee Entry/Exit	**ECU**	**N/A**
University Policy Manual	**ECU**	**N/A**
Student Employment Pay Process	**ECU**	**N/A**
Travel Review	**ECU**	**N/A**
Dental Medicine	**ECU**	**N/A**
Patient Billing	**ECU**	**N/A**
ECU-P Contract Management System	**ECU**	**N/A**
CDSA/FSNENC	**ECU**	**N/A**
Internal Medicine	**ECU**	**N/A**
Athletics-Operational	**ECU**	**N/A**
College of Education	**ECU**	**N/A**
Student Affairs	**ECU**	**N/A**
College of Education-Travel	**ECU**	**N/A**
Invoicing/Receipting	**ECU**	**N/A**
Social Media	**ECU**	**N/A**
NC Dept of Administration: Purchase & Contract Compliance Review Follow-Up	**UNCA**	**N/A**
UNC FIT Monitoring Visit - Follow-Up	**UNCA**	**N/A**
University Dining	**NCSU**	**N/A**
College of Natural Resources (CNR) - Information Technology (IT) General Controls	**NCSU**	**N/A**
College of Textiles - Information Technology (IT) General Controls	**NCSU**	**N/A**
Granville County Investigation	**NCSU**	**N/A**
Audit of the Financial System - General Information Technology (IT) Controls	**NCSU**	**N/A**
Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) - Phase 1	**NCSU**	**N/A**
Cooperative Extension Service (CES) Cumberland County 4-H Investigation	**NCSU**	**N/A**
Security Applications and Technologies Investigation	**NCSU**	**N/A**
Cooperative Extension Service (CES) - Warren County	**NCSU**	**N/A**
Horticulture Department - Misuse of State Assets Investigation	**NCSU**	**N/A**
College of Agriculture and Life Sciences (CALS) Distance Education Investigation	**NCSU**	**N/A**
Department of Electrical and Computer Engineering (ECE) - Allegations of Misuse	**NCSU**	**N/A**
Department of Electrical and Computer Engineering (ECE) - Contracts and Grants Audit	**NCSU**	**N/A**

APPENDIX E

The University of North Carolina
System-Wide Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Campus Performing Audit	Findings Reported?
Department of Electrical and Computer Engineering (ECE) - Faculty Performance Review Audit	NCSU	N/A
The Future Renewable Electric Energy Delivery and Management Systems (FREEDM) Center	NCSU	N/A
Chemistry Electronic Instrumentation Shop Investigation	NCSU	N/A
Student Affairs - Information Technology (IT) General Controls	NCSU	N/A
Special Investigations		
Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.		
OSA Referral - Mistreatment of a University Student	NC A&T	No
Irregular Business Practices at the Child Development Laboratory	NC A&T	Yes
Allegation of Theft of Time & Property by a University Farm Employee	NC A&T	No
University Farm Violated Purchasing Policies	NC A&T	Yes
Improper Awarding of Student Financial Aid	NC A&T	Yes
Athletic Trainer Hotline Complaint	UNCW	No
Onslow Extension Office Investigation	UNCW	Yes
Physical Plant Investigation	UNCW	Yes
QENO Hotline Complaint	UNCW	No
Student Health Center Complaint	UNCW	No
Motor Fleet Complaints	UNCW	No
Facilities Time	UNC-CH	Yes
Facilities TIM	UNC-CH	Yes
Project Uplift	UNC-CH	Yes
Epidemiology/CADDRE	UNC-CH	No
Xerox Contract	UNC-CH	No
Advancement	UNC-CH	Yes
Little Viking Football Camp-Cash Handling Review	ECSU	Yes
OSA Hotline Assistance	ECSU	N/A
Suspected Construction Contract Fraud	UNCC	No
Suspected Computer Misuse	UNCC	Yes
Suspected Vacation Leave Abuse	UNCC	Yes
Hotline Investigation - Concerns resolved with the Office of the State Auditor	UNCG	No
Enrollment Management	ECU	No
Payroll Employee Resource Use	ECU	Yes
Chemistry Computer Use	ECU	No
Athletic Program Review	ECU	Yes
ECU Pharmacy Review	ECU	Yes
Patient Assistance Program	ECU	Yes
Volleyball Expenses	ECU	No
Athletic Employee Resource Use	ECU	Yes
COE Employee Resource Use	ECU	Yes
Facilities Services Employee Resource Use	ECU	Yes
SHS Employee Resource Use	ECU	Yes
Grant Payment	ECU	Yes
Gift From Vendors	ECU	No
ITS Special Review	NCCU	Yes
Athletics- Soft Ball Review	NCCU	Yes
Teacher Licensure Program	UNCA	No
Creative Services, Hotline	WCU	No
Accounts Payable Investigation	WCU	No
NCSU Trademark Violation Investigation	NCSU	No
Martin County Cooperative Extension Service (CES) Travel Reimbursement Investigation	NCSU	Yes
Motor Fleet Vehicle - Excess Fuel	WSSU	Yes
Student Financial Aid Review - FFELP to Direct Lending	WSSU	Yes
Nepotism - Faculty	WSSU	No
Art Department	ASU	Yes
Faculty Involvement Allegations	FSU	No

APPENDIX E
The University of North Carolina
System-Wide Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Campus Performing Audit	Findings Reported?
Special Assignments		
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.		
Search Committees	**NC A&T, WSSU, UNCSA, UNCC**	**N/A**
PACE Committee	**NC A&T**	**N/A**
Athletic Eligibility	**UNCW**	**N/A**
Institutional Risk Management (Steering)	**UNCW**	**N/A**
Systems Coordination	**UNCW**	**N/A**
ACUA Accounting Principles	**UNCW**	**N/A**
HR Shared Services	**UNCW**	**N/A**
Enterprise Resource Planning	**UNC-CH**	**N/A**
OSR Billing & Receivables	**UNC-CH**	**N/A**
Hematology/Oncology Time	**UNC-CH**	**N/A**
IT Governance Committee	**UNC-CH**	**N/A**
HIPAA Security Liaison	**UNC-CH**	**N/A**
University Committee on the Protection of Personal Data	**UNC-CH**	**N/A**
CERTIF PCI Committee	**UNC-CH**	**N/A**
Recharge Center Task Force	**UNC-CH**	**N/A**
Textbook Committee	**ECSU**	**N/A**
University Retention Advisory Committee	**ECSU**	**N/A**
IT Policies and Procedures Committee	**ECSU**	**N/A**
Information Assurance Committee (part of IT governance structure)	**UNCC**	**N/A**
UNCGA and OSBM Collaborative Efficiency Review	**UNC-GA**	**N/A**
Contracts and Grants Hiring Committee	**UNC-GA**	**N/A**
HIPAA Steering Committee	**ECU**	**N/A**
HIPAA Security Workgroup	**ECU**	**N/A**
Meaningful Use Committee	**ECU**	**N/A**
ICD-10 Committee	**ECU**	**N/A**
Technology Steering Committee	**ECU**	**N/A**
SACS Committee	**ECU, ASU**	**N/A**
BSOM Compliance Committee	**ECU**	**N/A**
Facilities Use Task Force	**ECU**	**N/A**
Enterprise Risk Management Committee	**ECU**	**N/A**
Identity Theft Protection Committee	**ECU**	**N/A**
Healthspan Steering Committee	**ECU**	**N/A**
University Policy Committee	**ECU**	**N/A**
Business Process Review Oversight Group	**ECU**	**N/A**
Controller Search Committee	**UNC-P**	**N/A**
Equal Employment Opportunity (EEO) Adhoc Committee	**UNC-P**	**N/A**
Internal Controls Assessment Team	**UNC-P**	**N/A**
Internal Audit Advisory Team - UNC General Administration Appointment	**UNCP, ECU, NCSU, NCCU, UNCA**	**N/A**
NC AGA Leadership Team	**NCCU**	**N/A**
Internal Auditor Qualifications Focus Group	**NCCU**	**N/A**
Policy Review Committee	**UNCA**	**N/A**
Application Security Concerns Committee	**UNCA**	**N/A**
Data Standards Committee	**UNCA**	**N/A**
Business and Technology Applications Technician Search Committee	**UNCA**	**N/A**
HR Director Search Committees	**UNCA**	**N/A**
IT Managers Committee	**UNCA**	**N/A**
Citizen Education Hearing Board	**UNCA**	**N/A**
Data Stewardship Committee	**WCU**	**N/A**
Computer Incident Security Response Team	**WCU**	**N/A**
Collaborative Proposal	**WCU**	**N/A**
Export Control Committee and sub committee for policies	**WCU**	**N/A**
Quality Assurance Review Volunteer, State Wide Program	**WCU**	**N/A**
Fiscal Year 2013 Quality Assurance and Improvement Program (QAIP)	**NCSU**	**N/A**
Fayetteville State University (FSU) Quality Assurance Peer Review	**NCSU**	**N/A**
Purchase Card Validation Monthly Reporting Program	**NCSU**	**N/A**
Office of Information Technology (OIT) - Office of the State Auditor (OSA) Annual Financial Statement Audit	**NCSU**	**N/A**
Administrative Systems Steering and Management Teams	**NCSU**	**N/A**
Prague Institute Business Operations	**NCSU**	**N/A**
University Enterprise Risk Management	**NCSU**	**N/A**
Kenan Institute Conflict of Interest	**NCSU**	**N/A**
University Business Operations Realignment Steering Team (BORST)	**NCSU**	**N/A**
Security Master Planning Initiative	**NCSU**	**N/A**
University Record Retention	**NCSU**	**N/A**
UNC Finance Improvement and Transformation (FIT) Team	**NCSU**	**N/A**
Office of the State Auditor (OSA) Gates Foundation Raleigh Fellows Grant WakeTech Investigation	**NCSU**	**N/A**
Business Operations Centers (BOC) Implementation	**NCSU**	**N/A**
Additional Compensation Working Group	**NCSU**	**N/A**
Southern Association of Colleges and Schools (SACS) - 10 year Accreditation Reaffirmation	**NCSU**	**N/A**
Identity and Access Management (IAM)	**NCSU**	**N/A**
Payment Card Industry Advisory Council	**NCSU**	**N/A**
Internal Control Assessment Committee	**NCSU**	**N/A**
Office of the State Auditor (OSA) College of Education Foreign Travel and Hiring Processes Allegations	**NCSU**	**N/A**
Cooperative Extension Service	**NCSU**	**N/A**
University Information Technology Strategic Advisory Committee (ITSAC) & Security Subcommittee	**NCSU**	**N/A**
Audit Committee	**UNCSA, WSSU**	**N/A**
Monthly Meetings with Operational Staff	**UNCSA**	**N/A**
Biannual Meetings with Senior Staff	**UNCSA**	**N/A**
Consultations	**UNCSA, ECSU, UNC-CH, ECU, NCSSM, UNCGA, UNCP**	**N/A**
Institutional Assessment	**WSSU**	**N/A**
Enterprise Risk Management	**WSSU**	**N/A**
Memorandum of Understanding to Provide Audit Services to Another Campus	**WSSU, UNC-GA**	**N/A**
Data Management Committee	**ASU**	**N/A**
EthicsPoint (Software) Compliance Reporting	**ASU**	**N/A**
P-Card Process Improvement Committee	**ASU**	**N/A**
DRA Meetings	**ASU**	**N/A**

APPENDIX E

The University of North Carolina
System-Wide Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Campus Performing Audit	Findings Reported?
Search Committee- Chief Information Security Officer	ASU	N/A
FIT Project Student Accounts and Capital Assets	FSU	N/A
BANNER Steering Committee	FSU	N/A
Monitor University Help Line	FSU	N/A
Other		
Include other internal audit activities not included elsewhere. The entries here Should be very limited.		
Quality Assurance Review	NCA&T, ASU, ECSU, UNCA, UNC-CH, UNCC, WSSU, UNCSA, WCU, UNCP	N/A
Quality Assurance	UNCW	N/A
Advancement Services Cash Handling	UNCW	No
Athletics Procedures Consultation	UNCW	No
FY12 Risk Assessment	UNCW	No
Library Computer Inventory	UNCW	No
MSA 592 Collaboration	UNCW	No
REC 440 Presentation	UNCW	No
Internal Audit Bootcamp	UNCW	No
Money Order Procedures Consultation	UNCW	No
Patent Royalties	UNCW	No
Compliance Officer Research	UNCW	No
Public Records Requests	UNCW	No
Departmental Questions	UNCW	No
Continuous Auditing/Monitoring	ECSU	N/A
Fraud Risk Assessment	ECSU	N/A
State Bureau of Investigation reports for Stolen/Misplaced property	UNC-GA	N/A
UNC System Internal Audit Director Meetings	NCSSM, UNC-GA	N/A
Regulatory Compliance Inventory	ECU	No
Risk Assessment 2013-2014	ECU, ASU, ECSU, NCSSM, UNC-GA, UNCG	N/A
Training Modules	ECU	No
Fraud Risk Assessment (Health Sciences)	ECU	No
Special Projects - Establishment of an Audit Universe - Coordinate with the new Vice Chancellor for Finance and Administration to develop a "blue print" of all UNCP financial related areas and compliance impacted departments.	UNCP	N/A
Department Presentation - Misuse of State Property	UNCP	N/A
Minors on Campus	UNCA	No
Veterans' Administration Compliance Visit	UNCA	No
Faculty Payments	UNCA	No
Peer-to-peer collaborative model	UNCA	N/A
Search committee for CIO	WCU	N/A
Track Coordinator for ACUA	WCU	N/A
Hosting UNC Auditors Association Annual Conference - Oct. 2013 in Boone	ASU	N/A

APPENDIX E
Appalachian State University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Status	Reported Audit Findings (Title Only)	Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Petty Cash/Change Fund Counts	Yes	Complete	None	
Inventory Testing	Yes	Complete	None	
New River Light & Power 12/31/2012	Yes	Complete	None	
Athletics	Yes	Complete	None	
Appalachian Real Estate Holdings, Inc.	Yes	Complete	None	
University Bookstore	Yes	In Process		
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Access Controls	Yes	On-going		
Holmes Center Ticket Operations	Yes	Complete	None	
Disaster Recovery for year ended 06/30/2011	Yes	Complete	None	
Disaster Recovery for year ended 06/30/2012	Yes	Complete	None	
Parking & Traffic System	Yes	Complete	None	
Sci Quest	Yes	In Process		
Food Services Invoice feed system-CBORD to Banner A/P	Yes	Cancelled		
Audits/Reviews of Internal Controls-Continuous Auditing				
Include audits/reviews of internal control systems and processes.				
UNC FIT assessments and testing	Yes	On-going		
Departmental Budget Reconciliations	Yes	On-going		
Campus Wide Asset Control	Yes	On-going		
Travel Disbursements	Yes	On-going		
Procurement Card- Data Analysis	Yes	On-going		
Procurement Card Review	Yes	On-going		
Foundation Expenditure Review	Yes	On-going		
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
International Student Travel Fund	Yes	Deferred		
Parking & Traffic	Yes	Complete	None	
Payroll Clearing Fund #226104	Yes	Cancelled		
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- Year 7 Final & Final Performance Report	Yes	Complete	None	
Federal Grants - Time and Effort	Yes	Complete	None	
Police Dept. Clery Act	Yes	In Process		
State Grants- 557329 Flowered Heartleaf	Yes	Cancelled		
Supplemental Comp Pay-Grants	Yes	Deferred		
Chancellor's Cabinet Travel Review - Foundation	No	Complete	None	
Chancellor's Cabinet Travel Review - University	No	Complete	Not following ASU Policies for Travel	Resolved
Requested Review of Individual's P-Card expense transactions	No	Complete	None	
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 and Statewide Federal Compliance Audits	Yes	Complete	No findings for 2011-2012	
Follow Up for Internal Audits	Yes	On-going		
Follow Up from OSA General Information Technology Controls Audit	Yes	Complete	Findings confidential in nature	Resolved
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.				
Art Department	No	Complete	1. Not following P-Card Policy and 2. Lack of established Internal Controls in Departmental Purchasing	Both are Resolved
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
SACS Institutional Review Subcommittee	Yes	Complete	No additional subcommittee work	
Data Management Committee	Yes	On-going		
EthicsPoint (Software) Compliance Reporting	Yes	On-going		
P-Card Process Improvement Committee	Yes	On-going		
DRA Meetings	Yes	On-going		
Bookstore Sample Inventory- June	No	In Process		
Search Committee- Chief Information Security Officer	No	In Process		
Athletics' Physical Therapy Clinic Review	No	In Process		

APPENDIX E

Appalachian State University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Status	Reported Audit Findings (Title Only)	Finding Resolution
Other *Include other internal audit activities not included elsewhere. The entries here should be very limited.*				
QAR-Quality Assurance and Improvement Program - Received "Generally Conforms" results	Yes	Complete		
Hosting UNC Auditors Association Annual Conference - Oct. 2013 in Boone	No	In Process		
Risk Assessment Planning and development of 2013-2014 Audit Plan	Yes	In Process		

Audit 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.

Status of Finding Resolution

Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

East Carolina University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
None				
Information System Controls				
Disaster Recovery 2012	Y	Completed	Opportunities to Strengthen Internal Controls: users unable to validate recovery; communications can be improved; lack of documentation.	Resolution in Progress
HIPAA Systems and Data Storage	Y	Completed	Opportunities to Strengthen Internal Controls: sensitive security internal controls; need of additional resources; business associate agreements; lack of regular reviews of activity	Resolution in Progress
Emergency Notification System	Y	Completed	Opportunities to Strengthen Internal Controls: inconsistencies among policies; user access; additional training.	Resolution in Progress
Review Vidant Audit Reports/Workpapers	Y	Completed	None	NA
University Data Storage	Y	Cancelled		
ITCS Logging and Monitoring Processes	Y	Pending		
Audits/Reviews of Internal Controls				
Athletic Camps	Y	Completed	Insufficient internal controls to meet the objectives of the audit: - outdated policies & procedures; incomplete documentation; improper approvals; lack of standardized forms; questionable expenses; non-compliance with University policies.	Resolution in Progress
CSDI Special Review	Y	Completed	Opportunities to Strengthen Internal Controls: inconsistent billing practices; patient revenues recorded as expense refunds; insufficient internal controls regarding billing and receipting process; non-compliance with A/R requirements	Resolution in Progress
Performance/Operational Audits and/or Reviews				
Human Resources	Y	In Process		
Volunteers/Minors-University and Non-University Sponsored Programs	Y	In Process		
Purchasing - Port	Y	In Process		
Athletics-Operational	Y	In Process		
Surplus Property	Y	Cancelled		
Psychiatry	Y	Cancelled		
Rehabilitation Medicine	Y	Cancelled		
Compliance				
Clinical Trials	Y	Completed	Overall in Compliance - Opportunities to Strengthen Internal Controls: decentralized process needs BPR review; informed consent documents not adequate; not following proper procedures;	Resolution in Progress
Clery Act	Y	Completed	Overall in Compliance - security report needs to contain certain requirements; timely warning policy did not contain types of crimes; need option to register missing person contact info; fire safety policy	Resolution in Progress
Personnel File/Data Review (EEOC)	Y	Completed	Overall in Compliance - remind units of ongoing compliance requirements.	Resolved - FollowUp Pending
Ryan White Funds	Y	Completed	Overall in compliance - Opportunities to Strengthen Internal Controls: standard operating procedures; emergency financial assistance; gas cards; data discrepancies; outdated poverty level information; receiving services outside of contract area; non-compliance with dental contracts.	Resolution in Progress
ICD-10	Y	Completed	None	NA
Meaningful Use	Y	Completed	None	NA
Stark Law	Y	Cancelled		
Audit Findings Follow-up				
IT Distributed Controls	Y	Completed	NA	Resolved - FollowUp Completed
Continuing Studies	Y	Completed	NA	Not Resolved
Employee Entry/Exit	Y	Completed	NA	Resolved - FollowUp Completed
University Policy Manual	Y	Completed	This is a multi-year project with goal of completing a unified policy manual by December of 2014.	Resolution in Progress
Student Employment Pay Process	Y	Completed	NA	Not Resolved
Travel Review	Y	Completed	NA	Resolved - FollowUp Completed
Dental Medicine	Y	Completed	NA	Resolved - FollowUp Completed
University Collections Process	Y	Pending		Resolution in Progress
Patient Billing	Y	Completed	NA	Not Resolved
ECU-P Contract Management System	Y	Completed	NA	Resolved - FollowUp Completed
CDSA/FSNENC	Y	Completed	NA	Resolved - FollowUp Completed
Internal Medicine	Y	Completed	NA	Resolved - FollowUp Completed
Athletics-Operational	Y	Completed	NA	Resolved - FollowUp Completed
College of Education	Y	Completed	NA	Resolved - FollowUp Completed
Student Affairs	Y	Completed	NA	Resolved - FollowUp Completed
College of Education-Travel	Y	Completed	NA	Resolved - FollowUp Completed
Facilities Use	Y	Pending		Resolution in Progress
Invoicing/Receipting	Y	Completed	NA	Resolved - FollowUp Completed
Social Media	Y	Completed	NA	Resolved - FollowUp Completed

APPENDIX E

East Carolina University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Enrollment Management	Y	Completed	None	NA
Payroll Employee Resource Use	Y	Completed	Misuse of computer resources and work time.	Resolved - FollowUp Pending
Chemistry Computer Use	Y	Completed	None	NA
Athletic Program Review	Y	Completed	Evidence to support: not forthcoming to investigators; NCAA violations; violation of University policy; promoted emotionally hostile environment	Resolved - FollowUp Pending
ECU Pharmacy Review	Y	Completed	Customer payments not received in point-of sale system; lack of documented policies and procedures; improper segregation of duties;	Resolution in Progress
Patient Assistance Program	Y	Completed	Non-compliance with manufacturers' patient assistance agreements; improper segregation of duties; lack of inventory records;	Resolution in Progress
Volleyball Expenses	Y	Completed	NA	NA
Athletic Employee Resource Use	Y	Completed	Included in Athletic Program Review.	Resolved - FollowUp Pending
COE Employee Resource Use	Y	Completed	Improper disclosure of external professional activities for pay	Resolved - FollowUp Pending
Facilities Services Employee Resource Use	Y	Completed	Misuse of computer resources and work time.	Resolved - FollowUp Pending
SHS Employee Resource Use	Y	Completed	Opportunities to Strengthen Internal Controls Regarding Expenses and Revenues; Management plan not completed for conflict of interest.	Resolved - FollowUp Pending
CFA Faculty Member	Y	In Process		
Academic Affairs Employee	Y	In Process		
Nepotism	Y	In Process		
Grant Payment	Y	Completed	Non-disclosure of External Professional Activities for Pay	Resolved - FollowUp Pending
Gift From Vendors	Y	Completed	None	NA
Special Assignments				
HIPAA Steering Committee	N	Ongoing	NA	NA
HIPAA Security Workgroup	N	Ongoing	NA	NA
Meaningful Use Committee	N	Ongoing	NA	NA
ICD-10 Committee	N	Ongoing	NA	NA
Technology Steering Committee	N	Ongoing	NA	NA
SACS Committee	N	Completed	NA	NA
BSOM Compliance Committee	N	Ongoing	NA	NA
Facilities Use Task Force	N	Completed	NA	NA
Enterprise Risk Management Committee	N	Ongoing	NA	NA
Identity Theft Protection Committee	N	Ongoing	NA	NA
Healthspan Steering Committee	N	Ongoing	NA	NA
University Policy Committee	N	Ongoing	NA	NA
Business Process Review Oversight Group	N	Ongoing	NA	NA
Internal Audit Advisory Team Member	N	Ongoing	NA	NA
Other				
Regulatory Compliance Inventory	Y	Completed	None	NA
Risk Assessment 2013-2014	Y	Completed	None	NA
Training Modules	Y	Ongoing	None	NA
Consultations	Y	Completed	None	NA
Fraud Risk Assessment (Health Sciences)	Y	Completed	None	NA

Audit 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.

Status of Finding Resolution

Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

Elizabeth City State University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Student Accounts Receivable	Yes	Deferred		
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Disaster Recovery Plan Review	Yes	Deferred		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
Additional Pay (Supplemental, Overtime Pay)	Yes	Deferred		
Travel Advance Review	No	Pending		
Surplus Property	Yes	Complete	Inadequate policies and procedures, Lack of sufficient internal and physical controls	Resolution in Process
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Design and Construction Operational Audit	Yes	Deferred		
Bowling Center	Yes	Deferred		
Bookstore Operations	Yes	Deferred		
Athletics Operational Audit	Yes	Deferred		
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/Contract and Grants	Yes	Deferred		
Review of Assessed Tuition	Yes	Deferred		
Campus Crime Reporting	Yes	Deferred		
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
Misuse of Funds	Yes	Deferred		
90 Day Resolution-Information Technology	No	Complete	Findings confidential in nature	Not resolved
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.				
Little Viking Football Camp-Cash Handling Review	Yes	Complete	Inadequate controls over cash, Inadequate policies and procedures	Resolution in Process
Review of Storage Units	Yes	Pending		
OSA Hotline Assistance	No	In Process		
University Allegations	No	In Process		
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Textbook Committee	Yes	Ongoing		
University Retention Advisory Committee	Yes	Ongoing		
IT Policies and Procedures Committee	Yes	Ongoing		
Other				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
Continuous Auditing/Monitoring	Yes	Ongoing		
Fraud Risk Assessment	Yes	Ongoing		
Risk Assessment 2013/2014	Yes	Ongoing		
Consultations	Yes	Ongoing		
Quality Assessment Review	No	In process		

Audit 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.

Status of Finding Resolution

Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

Fayetteville State University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reportable Audit Findings	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
None				
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Banner Access Verification Procedures	Yes	Complete	None	
Banner Payroll Operations	Yes	Deferred		
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	Yes	Complete	None	
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Construction Contract Admin.	Yes	Deferred		
Housing Operations	Yes	Deferred		
BRONCO eBuy Operations	Yes	Deferred		
J. W. Seabrook Auditorium	Yes	Deferred		
Endowments and Gift Management (Consulting arrangement FSU Foundation, Inc.)	Yes	Complete	None	
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	Yes	Complete	Non Compliance in Completing Forms	Follow up planned in six month to 12 month period.
Financial Aid (Rtn. Of Title IV Funds)	Yes	Deferred		
Athletic Department Operations (Team Travel)	Yes	Complete	None	
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
CIO Management Letter State Audit	No	Complete	Confidential Findings	Resolved
Follow Up Copy Center	Yes	Deferred		
Follow Up State Auditor's Title III Single Audit Findings	Yes	Complete	Four Findings were reported by the OSA.	Resolved
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.				
Faculty Involvement Allegations	No	Complete	None	
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
FIT Project Student Accounts and Capital Assets	N/A	On Going		
BANNER Steering Committee	N/A	On Going		
Monitor University Help Line	N/A	On Going		
Other				
Include other internal audit activities not included elsewhere. The entries here should be very limited.				
Special Request--Faculty Office Hours	Yes	Deferred		
Equipment Receiving and Turn-In Procedures	No	Deferred		
Ipad Use and Accountability	No	In Process		
Audit 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.				
Status of Finding Resolution				
Resolved - Follow-up Completed				
Resolved - Follow-up Pending				
Resolution in Process				
Not Resolved				

APPENDIX E

North Carolina Agricultural and Technical State University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Surprise Cash Counts & Treasurer's Office Cash Counts	Yes	Complete	Funds not deposited with University Treasurer in a timely manner	Resolved - Follow Up Pending
Year-End Inventories	Yes	Complete	N/A	
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Banner Finance	Yes	Pending		
Banner Payroll	Yes	Deferred		
Review of University IT Domains	Yes	In Process		
CJ Leads Review	Yes	Deferred		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
UNC-FIT Assessment & Testing	Yes	Deferred		
Assessment of Internal Controls Over Financial Reporting	Yes	Complete	N/A	
Joint School of Nanoscience & Nanoengineering Internal Control Rev.	Yes	Complete	N/A	
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Internal Control Review of University Revenue Accounts	Yes	Deferred		
Physical Inventory Review (Property Management)	Yes	In Process		
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	Yes	In Process		
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
Student Health Insurance Program Follow-Up Review	Yes	Complete	N/A	
Faculty Workload Analysis Follow-Up Review	Yes	In Process		
OSA Statewide Federal Compliance Audit Procedures Follow-Up	Yes	Complete	N/A	
OSA Information Systems Audit Follow-Up Review	Yes	Complete	Failure to develop an effective and approved disaster recovery plan	Resolution in Process
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.				
OSA Referral - Mistreatment of a University Student	No	Complete	N/A	
Irregular Business Practices at the Child Development Laboratory	No	Complete	Embezzlement of funds	Resolved - Follow-Up Pending
Allegation of Theft of Time & Property by a University Farm Employee	No	Complete	N/A	
University Farm Violated Purchasing Policies	No	Complete	Prepayment of goods and services	Resolved - Follow-Up Pending
Improper Awarding of Student Financial Aid	No	Complete	Employee awarded financial aid to a student relative	Resolved - Follow-Up Pending
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Search Committees	No	On-Going		
PACE Committee	No	On-Going		
Other				
Include other internal audit activities not included elsewhere. The entries here should be very limited.				
QAR Preparation	Yes	In Process		

Audit 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.

Status of Finding Resolution

Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

North Carolina Central University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Payroll Review	Yes	In Process		
Ticket Office Review	Yes	In Process		
Financial State Review/Year End Inventory	Yes	Complete	None	
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Network Security	Yes	Cancelled		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
Review of Theatre Activities	Yes	Complete	1. Inconsistent Ticket Office Procedures 2. Non-Compliance with Capital Asset Policy and Procedures	Resolved
Student Travel Review	Yes	Complete	None	
Student Association Review: GSA & SBA	Yes	Complete	1. Non-Compliance with "Capital Assets -Campus Wide procedures" 2. Non-Compliance with Data and Information Policy 3.Inadequate controls over paraphernalia inventory	Resolved
Promotional Items Review	Yes	Complete	None	
Review payments to Independent Contractor Review	Yes	In Process		
Summer Camps	Yes	Cancelled		
Internal Control Questionnaire	Yes	Complete	None	
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Contracts & Grants Review: NIH Grant Health Disparities Projects	Yes	In Process		
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Scholarship Audit	Yes	Deferred		
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
90-Day OSA Report: Law School	No	Complete	1. The Director of Information Technology and Facilities received supplemental compensation in violation of state policy.	Resolved
Office of State Auditor - Audit Findings Follow-Up	Yes	Complete	No OSA Audit Findings	
OSA IT Follow- Up - IT Table Top Disaster Recovery Exercise	No	Complete		Resolved
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.				
ITS Special Review	No	Complete	1. Inconsistent Human Resource Procedures 2. Insufficient Management of Timesheets 3. Non-Compliance with admission policy	
Athletics- Soft Ball Review	No	Complete	1. Nonexistence of University policy for departmental and athletic aid	Resolved
Police Special Review	No	In Process		Resolved
Stipend	No	In Process		
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Internal Audit Advisory Team		On-Going		
NC AGA Leadership Team		On-Going		
Internal Auditor Qualifications Focus Group		Complete		
Other				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.				

Audit 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.

Status of Finding Resolution

Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

North Carolina School of Science and Mathematics
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Student Constituent Support Services Inc. Inventory Review	No	Complete	None	
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Information System Access	Yes	In Process		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
Review of Self-Assessment of Internal Controls	Yes	In Process		
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
None				
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.				
Capital Asset Audit Follow-Up	Yes	Cancelled		
State Auditor Findings-Follow-Up (if applicable)	Yes	In Process	90-Day Follow-Up due end of August	
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.				
None				
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.				
UNC System Internal Audit Director Meetings	No	On-Going		
Various Consulting and Advisory Services (as needed)	No	Complete		
Risk Assessment/Internal Audit Plan 2013-2014	Yes	Complete		

Audit 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.

Status of Finding Resolution

Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

North Carolina State University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Audit of the 2011 Financial Profile and Indicators Report	Yes	Cancelled		
Information System Controls				
University Network Firewall Protection Service Audit	No	Complete	1. Timestamp logging	Resolved - Follow-up Completed
			2. Monitoring of firewall log messages	Resolution in Process
			3. Fire suppression	Resolution in Process
			4. Physical security	Resolution in Process
			5. Remote management	Resolution in Process
			6. Firewall access controls	Resolution in Process
			7. Change management	Resolved - Follow-up Completed
			8. Firewall policy	Resolved - Follow-up Completed
			9. Firewall security access	Resolved - Follow-up Completed
			10. Patch management	Resolved - Follow-up Completed
			11. Remote management of firewalls	Resolved - Follow-up Completed
			12. Firewall administration	Resolution in Process
Office of Information Technology – WolfTech Active Directory: Security and Operational Controls	Yes	Complete	1. Governance	Resolution in Process
			2. Physical security	Resolved - Follow-up Completed
			3. Service level agreement	Resolution in Process
			4. Approval process	Resolved - Follow-up Completed
			5. Service strategy	Resolution in Process
			6. Active directory firewall	Resolved - Follow-up Completed
			7. Remote management	Resolution in Process
			8. Security baseline	Resolution in Process
			9. Configuration information	Resolution in Process
			10. Change management	Resolved - Follow-up Completed
			11. Disaster recovery planning	Resolution in Process
			12. Technical configuration	Resolved - Follow-up Completed
Office of Information Technology – Infrastructure, Systems, and Operations: Virtual Computing Services	Yes	In Process		
Audits/Reviews of Internal Controls				
Audit of Controls Over the Usage of Restricted Gifts	Yes	In Process		
Performance/Operational Audits and/or Reviews				
N/A				
Compliance Audits				
Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) - Phase 2	No	Complete	All issues were resolved before to the report was published.	Resolved - Follow-up Completed
Audit of Compliance to Federal Financial Aid Requirements (Office of Management and Budget Circular A-133)	No	Complete	1. Fiscal Reporting	Resolution in Process
Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) - Audit of New Process	Yes	Deferred		
Procurement of Construction and Design Services	Yes	Canceled		
Audit Findings Follow-up				
University Dining	Yes	Complete	1. Reconciliation process	Resolved - Follow-up Completed
			2. Compensatory meals	Resolved - Follow-up Completed
			3. Billing and receivables process	Resolved - Follow-up Completed
			4. General IT control	Resolved - Follow-up Completed

APPENDIX E

North Carolina State University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
College of Natural Resources (CNR) - Information Technology (IT) General Controls	Yes	Complete	1. Strategic IT plan	Resolved - Follow-up Completed
			2. After hours support	Resolved - Follow-up Completed
			3. Website	Resolved - Follow-up Completed
			4. Data file restoration	Resolved - Follow-up Completed
			5. Efficiency rate	Resolved - Follow-up Completed
			6. IT support	Resolved - Follow-up Completed
			7. Business continuity disaster recovery plan	Resolved - Follow-up Completed
			8. Data back-up process	Resolved - Follow-up Completed
			9. IT oversight	Resolved - Follow-up Completed
			10. Security awareness	Resolved - Follow-up Completed
			11. Change management	Resolved - Follow-up Completed
			12. Physical security	Resolved - Follow-up Completed
			13. Identity and access management	Resolved - Follow-up Completed
			14. Remote connectivity	Resolved - Follow-up Completed
			15. Incident response	Resolved - Follow-up Completed
			16. Patch management	Resolved - Follow-up Completed
College of Textiles - Information Technology (IT) General Controls	Yes	Complete	1. IT strategic plan	Resolved - Follow-up Completed
			2. Physical security	Resolved - Follow-up Completed
			3. Identity and access management	Resolved - Follow-up Completed
			4. Web servers and applications	Resolved - Follow-up Completed
			5. End user security	Resolved - Follow-up Completed
			6. Network and data security	Resolved - Follow-up Completed
			7. Project management	Resolved - Follow-up Completed
			8. IT over-site	Resolved - Follow-up Completed
			9. IT staffing	Resolved - Follow-up Completed
			10. Procedure documentation	Resolved - Follow-up Completed
			11. Change management	Resolved - Follow-up Completed
			12. Service level	Resolved - Follow-up Completed
			13. Problem management	Resolved - Follow-up Completed
			14. Business continuity planning	Resolved - Follow-up Completed
Granville County Investigation	No	Complete	1. Association's finances	Resolved - Follow-up Completed
			2. Timesheets	Resolved - Follow-up Completed
Audit of the Financial System - General Information Technology (IT) Controls	No	Complete	1. Developer access	Resolved - Follow-up Completed
			2. Access privileges	Resolved - Follow-up Completed
			3. Inter-application access	Resolved - Follow-up Completed
			4. Change management	Resolved - Follow-up Completed
			5. Access controls	Resolved - Follow-up Completed
Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) - Phase 1	No	Complete	1. University policy compliance	Resolved - Follow-up Completed

APPENDIX E

North Carolina State University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
			2. Standard process	Resolved - Follow-up Completed
			3. Consistent guidance	Resolved - Follow-up Completed
			4. Certification Form	Resolved - Follow-up Completed
Cooperative Extension Service (CES) Cumberland County 4-H Investigation	No	Complete	1. Misuse of 4-H resources	Resolved - Follow-up Completed
			2. Security and disaster recovery	Resolved - Follow-up Completed
			3. Process documentation	Resolved - Follow-up Completed
			4. Internal controls	Resolved - Follow-up Completed
			5. Disbursement process	Resolved - Follow-up Completed
			6. Misuse of funds	Resolved - Follow-up Completed
			7. Deposit process	Resolved - Follow-up Completed
			8. Scholarship process	Resolved - Follow-up Completed
			9. Internal controls	Resolved - Follow-up Completed
			10. Reconciliation process	Resolved - Follow-up Completed
			11. Accounts receivable	Resolved - Follow-up Completed
Security Applications and Technologies Investigation	No	Complete	1. Purchasing process	Resolution in Process
Office of the State Auditor (OSA) Investigation– NCSU College of Natural Resources Department of Forestry and Environmental Resources Audit – 90 Day Follow-up Compliance Audit	Yes	Complete	1. Travel documentation	Resolved - Follow-up Completed
Cooperative Extension Service (CES) - Warren County	No	Complete	1. Revenue reconciliation	Resolved - Follow-up Completed
			2. Timesheets	Resolved - Follow-up Completed
			3. Purchase authorizations	Resolved - Follow-up Completed
Horticulture Department - Misuse of State Assets Investigation	No	Complete	1. Purchasing and reconciliation	Resolved - Follow-up Completed
College of Agriculture and Life Sciences (CALS) Distance Education Investigation	No	Complete	1. Distance education budgeting	Resolved - Follow-up Completed
			2. Enrollment planning	Resolved - Follow-up Completed
			3. Communications	Resolved - Follow-up Completed
			4. Budget and enrollment	Resolved - Follow-up Completed
			5. Budget communications	Resolved - Follow-up Completed
Department of Electrical and Computer Engineering (ECE) - Allegations of Misuse	No	Complete	1. Internal controls	Resolved - Follow-up Completed
Department of Electrical and Computer Engineering (ECE) - Contracts and Grants Audit	Yes	Complete	1. Payment process	Resolved - Follow-up Completed
			2. Purchase process	Resolved - Follow-up Completed
			3.Training	Resolved - Follow-up Completed
			4. Timely transfers	Resolved - Follow-up Completed
			5. Project closure	Resolved - Follow-up Completed
			6. Requirement enforcement	Resolved - Follow-up Completed
			7. Internal controls	Resolved - Follow-up Completed
			8. Personal reimbursements	Resolved - Follow-up Completed
			9. Personal financial information	Resolved - Follow-up Completed
			10. Unallowable charges	Resolved - Follow-up Completed
			11. F&A charges	Resolved - Follow-up Completed

APPENDIX E

North Carolina State University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
			12. Personnel charges	Resolved - Follow-up Completed
			13. Overspent projects	Resolved - Follow-up Completed
			14. Justification	Resolved - Follow-up Completed
			15. Significant charges	Resolved - Follow-up Completed
			16. Unbudgeted costs	Resolved - Follow-up Completed
			17. Business practices	Resolved - Follow-up Completed
Follow-up to Office of State Auditor (OSA) Audit Letter Issued to the Vice Chancellor for Information Technology	Yes	In Process	1. Database access	Resolved - Follow-up Completed
			2. Password controls	Resolution in Process
Department of Electrical and Computer Engineering (ECE) - Faculty Performance Review Audit	No	Complete	1. Personnel file storage	Resolved - Follow-up Pending
			2. Data access controls	Resolved - Follow-up Pending
			3. Documentation	Resolved - Follow-up Pending
			4. Adequate documentation	Resolved - Follow-up Pending
The Future Renewable Electric Energy Delivery and Management Systems (FREEDM) Center	Yes	Complete	1. Non-compliance	Resolved - Follow-up Completed
			2. Management	Resolved - Follow-up Completed
			3. Internal Controls	Resolved - Follow-up Completed
			4. Tenure and Promotion process	Resolved - Follow-up Completed
			5. Center operations	Resolved - Follow-up Completed
			6. Advisory board	Resolved - Follow-up Completed
			7. Terms and conditions	Resolved - Follow-up Completed
Chemistry Electronic Instrumentation Shop Investigation	No	Complete	1. Purchasing and accounting best practices	Resolved - Follow-up Completed
			2. Secondary employment	Resolved - Follow-up Completed
			3. Use of IT resources	Resolved - Follow-up Completed
			4. Consistent information	Resolved - Follow-up Completed
			5. Inconsistent policy	Resolved - Follow-up Completed
Student Affairs - Information Technology (IT) General Controls	Yes	Complete	1. IT strategy	Resolution in Process
			2. Physical security	Resolution in Process
			3. IT strategic planning	Resolution in Process
			4. IT over-site	Resolution in Process
			5. Project management	Resolution in Process
			6. Change management	Resolution in Process
			7. Service level documentation	Resolution in Process
			8. Staffing	Resolution in Process
			9. Problem management practice	Resolved - Follow-up Completed
			10. Problem management	Resolution in Process
			11. Problem tracking	Resolution in Process
			12. Problem resolution tracking	Resolved - Follow-up Completed
			13. Access management procedure	Resolution in Process
			14. Procedure documentation	Resolution in Process

APPENDIX E

North Carolina State University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
			15. User access	Resolution in Process
			16. Access control	Resolution in Process
			17. Password control	Resolved - Follow-up Completed
			18. Security awareness	Resolved - Follow-up Completed
			19. Incident response	Resolution in Process
			20. Network documentation	Resolution in Process
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
NCSU Trademark Violation Investigation	No	Complete	No issues	Resolved - Follow-up Completed
Martin County Cooperative Extension Service (CES) Travel Reimbursement Investigation	No	Complete	1. Misuse	Resolution in Process
Kenan Institute Expenditure Investigation	No	In Process		
Special Assignments				
Fiscal Year 2013 Quality Assurance and Improvement Program (QAIP)	Yes	In Process		
Fayetteville State University (FSU) Quality Assurance Peer Review	No	In Process		
UNC-GA Internal Audit Advisory Team	No	In Process		
Continuous Proactive Automated Controls CheckUp (C-PACK) Development-Phase 1	Yes	Pending		
Purchase Card Validation Monthly Reporting Program	No	Complete		
Office of Information Technology (OIT) - Office of the State Auditor (OSA) Annual Financial Statement Audit	Yes	Complete		
Administrative Systems Steering and Management Teams	Yes	Complete		
Prague Institute Business Operations	No	Complete		
University Enterprise Risk Management	Yes	Complete		
Kenan Institute Conflict of Interest	No	Complete		
University Business Operations Realignment Steering Team (BORST)	Yes	Complete		
Security Master Planning Initiative	No	Complete		
University Record Retention	Yes	Complete		
UNC Finance Improvement and Transformation (FIT) Team	Yes	Complete		
Office of the State Auditor (OSA) Gates Foundation Raleigh Fellows Grant WakeTech Investigation	No	Complete		
Business Operations Centers (BOC) Implementation	Yes	In Process		
Additional Compensation Working Group	No	In Process		
Southern Association of Colleges and Schools (SACS) - 10 year Accreditation Reaffirmation	Yes	In Process		
Identity and Access Management (IAM)	Yes	In Process		
Payment Card Industry Advisory Council	No	In Process		
Internal Control Assessment Committee	Yes	In Process		
Office of the State Auditor (OSA) College of Education Foreign Travel and Hiring Processes Allegations	No	In Process		
Cooperative Extension Service	Yes	On-going		
University Information Technology Strategic Advisory Committee (ITSAC) & Security Subcommittee	Yes	On-going		
Other				
N/A				

APPENDIX E

North Carolina State University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Audit 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.				
Status of Finding Resolution				
Resolved - Follow-up Completed				
Resolved - Follow-up Pending				
Resolution in Process				
Not Resolved				

APPENDIX E

UNC Asheville
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Athletics/University Enterprises	Yes	Complete	None	
Information System Controls				
Reviews of information systems, including general controls, application controls, and disaster recovery.	Yes	On-going	During the fiscal year, internal audit works with IT on several initiatives. These include: application security concerns, TripWire issues, Banner HR/Payroll issues, FTMVEND Updates, and any issues surrounding the IT questionnaire distributed by the Office of the State Auditor, as part of the financial review process. In addition, internal audit is continually reviewing the monthly IT reports which would detail potential issues occurring at the western Data Center. No issues have been identified.	
Audits/Reviews of Internal Controls				
UNC-FIT: Assessment ,Testing	Yes	On-going	Internal audit reviews the FIT compliance checklist/status reports and related information, for propriety. No formal internal audit report issued on the efforts in this area. No issues have been identified.	
Self-Assessment of Internal Control	Yes	Complete	None	
Performance/Operational Audits and/or Reviews				
Center for Diversity Education Annual Review	Yes	Complete	None	
Compliance Audits				
Clery Act/Campus Safety	Yes	In Progress		
Student Records	Yes	Deferred		
Audit Findings Follow-up				
State Auditor Financial Findings - Follow-Up	Yes	Complete	No published findings for UNC Asheville for this financial reporting period.	
HR Audit - Follow-Up	Yes	Deferred		
NC Dept of Administration: Purchase & Contract Compliance Review Follow-Up	No	Complete	Two findings were issued related to purchase and contract compliance.	Resolved
UNC FIT Monitoring Visit - Follow-Up	No	Complete	Three recommended actions emanated from the April 9, 2013 UNC FIT monitoring visit.	Resolved
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Internal audit hotline report: Teacher Licensure Program	No	Complete	None	
Special Assignments				
Policy Review Committee	Yes	On-going		
Application Security Concerns Committee	No	On-going		
Data Standards Committee	No	On-going		
Business and Technology Applications Technician Search Committee	No	On-going		
HR Director Search Committees	No	On-going		
IT Managers Committee	No	On-going		
Citizen Education Hearing Board	Yes	On-going		
UNC-FIT: Internal Audit Advisory Team	No	On-going		
Other				
Minors on Campus - Special review requested by university management. No formal internal audit report issued; however, a formal policy has been developed surrounding minors on campus as a result of internal audit's efforts. - Consultative Engagement	No	Complete	N/A	
Veterans' Administration Compliance Visit - Special review requested by university management; in preparation for a formal compliance visit by representatives from the Veterans Administration. No formal internal audit report resulted from this review. - Consultative Engagement	No	Complete	N/A	
Faculty Payments - Special review requested by university management, exploring issues surrounding incorrect payments to a small number of UNC Asheville faculty. No formal internal audit report was issued based upon the work performed to resolve this issue by internal audit. - Consultative Engagement	No	Complete	N/A	
Inventory Testing - An inventory within the facilities/stores area is conducted each year. This is a low-risk area for the university; no formal internal audit report is issued.	Yes	Complete	None	
Peer-to-peer collaborative model between UNC Asheville and Western Carolina	No	Complete		
Quality Assurance Review [QAR] Preparation	No	In Process		

Audit 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.

Status of Finding Resolution
Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E
UNC Charlotte
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title Only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
FY2012 Lapse Salary review	Yes	Complete	None, minor observations reported in management letters	
FY2013 Lapse Salary Review	Yes	Cancelled	Did not pass risk-based test	
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Restricted Data Use Agreements Verifications	Yes	Complete	Marked improvements, minor concerns noted in individual management letters	Resolved-Follow-up Complete
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
FY2012 Internal Controls Self Assessment Review	Yes	Complete	1. Improve initial guidance to staff 2. Ensure responses are complete (do not allow blanks).	Resolved-Follow-up Complete
FY2013 Internal Controls Self Assessment Review	Yes	In Progress		
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Admin Operations Review - College of Liberal Arts and Sciences	Yes	Complete	15 individual reports issued to department chairs - Systemic issue with conflict of interest reporting; continued issues with paper-based timesheet process and incomplete COOPS.	Resolved-Follow-up Complete
Restricted Gifts/Fundraising	Yes	In Progress		
Annual Purchase Card Transactions Review	Yes	Complete	Expense accounts recorded indicate possible nonallowed purchases	Resolution in Process
MAS - Department Director transition - Assistance requested to assess procedures used in unexpected transition of key staff member	No	Complete	None	
MAS - Department Admin Review - Assistance requested for new department admin assistant	No	Complete	None	
MAS - Assist OLA in Investigation - Assistance requested by Legal Affairs in employee misconduct investigation	No	Complete	None	
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Construction Contract Compliance Audit (outsourced)	Yes	In Progress	None	
MCD/Home Internet Reimbursement Verification	Yes	Complete	1. Current MCD policy outdated, needs updating. 2. Telecom expense accounts confusing, need updating. 3. Current telework policy outdated, needs revision.	1. Resolution in Process 2. Resolved - Follow-up Completed 3. Resolution in Process
Compliance with NCAA Standards on Recruiting	Yes	Deferred	Deferred to conduct board-directed investigation	
IRB/IACUC process and procedures	Yes	Complete	1. Employee health history inconsistently maintained. 2. Compliance staffing needs to keep pace with growth of research program.	Resolved-Follow-up Pending
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
Follow-up to Review of IT General Controls	Yes	Deferred	will be incorporated into outsourced IT security risk assessment in FY14	
Follow-up to OSA report on Financial Aid	No	Complete	Corrections to original OSA findings completed	Resolved-Follow-up Completed
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.				
Suspected Construction Contract Fraud	No	Complete	No additional fraud indicators found	
Suspected Computer Misuse	No	Complete	Substantiated misuse of computers related to outside employment	Resolved-Follow-up Completed
Suspected Vacation Leave Abuse	No	Complete	Substantiated failure to submit leave requests as required	Resolved-Follow-up Completed
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Information Assurance Committee (part of IT governance structure)			Director is committee member	
Various search committees			Director asked to participate in several key staff searches	

APPENDIX E
UNC Charlotte
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title Only)	Status of Finding Resolution
Other				
Include other internal audit activities not included elsewhere. The entries here should be very limited.				
External Assessment (QUALITY ASSURANCE REVIEW)	Yes	Complete	Rated "Generally Conforms"	

Audit Status
Complete - Fieldwork complete and report issued
In Progress - Fieldwork in progress 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
Deferred - Audit/Review moved to a future year.
Cancelled - Audit/Review will not be performed in the current or future

Status of Finding Resolution
Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E
UNC-Chapel Hill
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Surprise Cash Counts 2013	Yes	Cancelled		
Assist Athletics Auditors	Yes	Complete	None	
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Data Security	Yes	Deferred		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
UNC FIT - advisory member of team; do not assist with testing and analyses	Yes	Complete	N/A	
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Independent Contractor Function	Yes	Complete	Contractors teaching classes for academic credit	Resolved - Follow-up Pending
			IRS reporting	Resolution in Process
			Approval process; employees paid as contractors	Resolution in Process
			Questionable contractor status	Resolution in Process
			Employee paid for personal service	Resolution in Process
			Kenan-Flager Business School Executive Development Program	Resolution in Process
			External activities for pay	Resolution in Process
Executive Director for the Arts	Yes	Complete	Cash/check revenue processes	Resolved - Follow-up Pending
School of Dentistry	Yes	In-process		
Work Study	Yes	Deferred		
Kenan-Flagler School of Business	Yes	Deferred		
School of Journalism	Yes	Deferred		
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	Yes	Deferred	No OSA Findings were reported	
State Auditor IT Findings follow-up	Yes	Complete	Findings confidential	Satisfactory progress
University-wide Follow-up	Yes	In-process		
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.				
Scheduled as needed:				
Facilities Time	No	Complete	Employees allowed to attend memorial service on work time	Resolved - Follow-up Pending
Facilities TIM	No	Complete	Review process for time entry into TIM and the work order system needed to be strengthened	Resolution in Process
Project Uplift	No	Complete	Undeposited cash receipts and an unapproved cash fund	Resolved - Follow-up Pending
			Wages paid to an undocumented student	Resolution in Process
			Student employees, volunteers, and background checks	Resolution in Process
			Procedures for handling cash receipts and T-shirt and pizza sales	Resolved - Follow-up Pending
			Purchases in excess of small order limits	Resolved - Follow-up Pending
			Gift cards to student-employees	Resolved - Follow-up Pending
			Post-retreat expenses	Resolved - Follow-up Pending
			MLK University/Community Planning Corporation	Resolution in Process
Epidemiology/CADDRE	No	Complete	None	
Xerox Contract	No	Complete	None	
Advancement	No	Complete	An employee was reimbursed for travel expenses for which a sufficient business purpose could not be established	Resolved - Follow-up Pending
			A foundation policy allowed personal use of credit cards in certain circumstances	Resolved - Follow-up Pending
			Credit card charges by development officers were not reviewed by a manager or anyone outside of Development	Resolved - Follow-up Pending
Women's Studies	No	In process		
School of Law	No	In process		
Neurology	No	In process		
Cell Biology/Physiology	No	In process		
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Enterprise Resource Planning	Yes	On-going		
OSR Billing & Receivables	Yes	Complete		
Hematology/Oncology Time	Yes	Complete		
IT Governance Committee	Yes	On-going		
HIPAA Security Liaison	Yes	On-going		
University Committee on the Protection of Personal Data	Yes	On-going		
CERTIF PCI Committee	Yes	On-going		
Recharge Center Task Force	Yes	Complete		
Other				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.				

APPENDIX E
UNC-Chapel Hill
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Campus Consulting (short term advisory projects grouped by major functional area; no reports - 15-20 Projects	Yes	On-going		
Develop Continuous Auditing Procedures	Yes	Deferred		
QAR Self-Study	Yes	In process		

Audit 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.

Status of Finding Resolution

Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

UNC General Administration
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
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	Yes	Complete	Policies and procedures are outdated and do not represent current practices.	Follow-Up Pending
Capital Asset Threshold Review	Yes	Complete	None	
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				
2012 and 2013 Self-Assessment of Internal Control	Yes	Complete	None	
UNC TV Purchasing Card Review	Yes	In Process		
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
None				
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, Management Budget Flexibility	Yes	Deferred		
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
Time and Effort Follow-Up	Yes	Complete		
Financial Record System Access/Controls Follow-Up	Yes	Deferred		
Review of Expenses- President, Chief of Staff, Vice Presidents Follow-Up	Yes	Deferred		
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.				
None				
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
UNC GA and OSBM Collaborative Efficiency Review	No	Complete		
Contracts and Grants Hiring Committee	No	Complete		
Other				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
UNC System Internal Audit Director Meetings	No	On-Going		
Contract with NCSSM to provide audit services	Yes	On-Going		
Various Consulting and Advisory Services (as needed)	No	Complete		
Risk Assessment/Internal Audit Plan 2013-2014	Yes	Complete		
State Bureau of Investigation reports for Stolen/Misplaced property	No	Complete		

Audit 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.

Status of Finding Resolution
Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

The University of North Carolina at Greensboro
Internal Audit Plan Summary
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Audits/Reviews of Internal Controls				
Fixed Assets (Capital Equipment)	Yes	Deferred	N/A	
Foundation Finance (Life Income Funds)	Yes	Complete	None	
Purchasing - Purchase Orders	Yes	Complete	None	
Self-Assessment of Internal Controls (FIT / EAGLE)	Yes	Complete	N/A	
Weatherspoon Arts Foundation (Inventory Observation)	Yes	Complete	None	
Compliance Audits				
Capital Projects	Yes	Deferred	N/A	
Contracts & Grants	Yes	Deferred	N/A	
Financial Aid (Verification of FAFSA)	Yes	Deferred	N/A	
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)	Yes	Complete	None	
Misuse of Theft of State Property (reporting)	Yes	Complete	None	
Travel Reimbursements	Yes	Complete	Minor finding: (3) travel reports submitted beyond policy deadline (ten business days following travel).	Resolved - Follow-up Completed
Audit Findings Follow-up				
Follow-up Resolution of Audit Findings of the Office of the State Auditor (financial audit)	Yes	N/A	No findings identified by State Auditor.	
Special Assignments				
Risk Assessment (for development of internal audit plans)	Yes	Complete	N/A	
Other				
Hotline complaint	Yes	Complete	None (concerns resolved w/ Office of the State Auditor)	

Audit 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.

Status of Finding Resolution
Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

University of North Carolina at Pembroke
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Information System Controls				
Banner Access - Determine if Banner Access is reviewed at least annually and action is taken to correct improprieties. Ensure that a disaster recovery plan is in place and has been tested.	Yes	In Process		
Audits/Reviews of Internal Controls				
Dining - Meal Plan - Determine that internal controls are adequate to ensure that all revenue from meal plans are accurately captured and accounted for in the financial records.	Yes	Deferred		
P-Card - Determine that adequate internal controls are in place and functioning properly to ensure compliance with University and State policy.	Yes	In Process		
UNCP Bookstore - Evaluate internal controls after new Point-of-Sale system implementation.	Yes	Deferred		
Fiscal Year-end Petty Cash Change Fund and Inventory Verification	No	Complete	None	
Compliance Audits				
Grants - Determine that grants (other than student financial aid) are adequately monitored to ensure compliance with grant agreements, University Policies, and and/or governmental regulations.	Yes	In Process		
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits.	Yes			
Office of the State Auditor Investigative Audit		Complete	N/A	Resolution in Process
Office of the State Auditor Student Financial Aid Audit		Complete	N/A	Resolution in Process
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Review issues or concerns expressed by management on audit related issues.	Yes			
Native American - Serving Nontribal Institutions (NASNTI) Grant		Pending		
Esther G. Maynor Scholarship		In Process		
Special Assignments				
Controller Search Committee	No	Complete		
Equal Employment Opportunity (EEO) Adhoc Committee	No	Complete		
Internal Controls Assessment Team	No	Complete		
Internal Audit Advisory Team - UNC General Administration Appointment	No	On-Going		
Other				
Special Projects - Establishment of an Audit Universe - Coordinate with the new Vice Chancellor for Finance and Administration to develop a "blue print" of all UNCP financial related areas and compliance impacted departments.	Yes	On-Going		
Quality Assurance:				
CPE & Certification (CIA)	Yes	On-Going		
Internal Audit Charter	Yes	Complete		
Internal Audit Manual	Yes	On-Going		
Audit Software	Yes	In Process		
Audit Program	Yes	On-Going		
Standard Audit Workpapers	Yes	On-Going		
Internal Audit Website	Yes	Complete		
Department Presentation - Misuse of State Property	No	Complete		
Consultations:				
Tuition Raffle	No	Complete		
Bookstore - textbook charge procedures, reconciliations, and change fund	No	Complete		
ExxonMobil Grant Expenses	No	Complete		
ProVenueMax Online Ticketing Services Agreement	No	Complete		
Royalty Income	No	Complete		

Audit 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.

Status of Finding Resolution

Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

UNC School of the Arts
Summary Of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Petty Cash/Change Fund Counts	Yes	Complete	Internal controls over cash handling are insufficient to ensure that cash is properly safeguarded	Resolved - Follow-Up Pending
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				
University Wide: Manual Cash Receipting	Yes	Complete	See Cash Counts Above	
Vendor Contracts/Payments	Yes	In Process		
Self-Assessment of Internal Controls	Yes	Complete	None	
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
None				
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Student Life: Mental Health Counseling	Yes	Complete	1. The Counseling Center's philosophies have not been effectively communicated to University departments to which the Counseling Center is closely linked. 2. The Counseling Center's direct clinical service rate is below the international average. 3. The University's policy regarding non-salary and deferred compensation for employees is not consistently followed. 4. The Counseling Center's method of receipting funds is inefficient. 5. Changes in system access rights are not effectively terminated.	Resolved - Follow-up Pending
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	Yes	N/A	No OSA Audit Findings	
Follow Up - Internal Audit	Yes	In Process		
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.				
Miscellaneous (contingency for investigations and hot-line calls)	Yes	N/A		
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Audit Committee		Ongoing		
Search Committees (Various)		Ongoing		
Monthly Meetings with Operational Staff		Ongoing		
Biannual Meetings with Senior Staff		Ongoing		
Consulting		Ongoing		
Administration		Ongoing		
Other				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
Peer Review Preparation		Ongoing		

Audit 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.

Status of Finding Resolution

Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

UNC-Wilmington

Summary of Internal Audit Activities

Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Friends of UNCW Financial Review	Yes	Complete	No findings	N/A
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Annual Banner Disaster Recovery Test	Yes	Cancelled		
Annual Banner Disaster Recovery Test and Disaster Recovery Plan Review	Yes - FY2012	Complete - was in process in prior year report to GA	No findings	N/A
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
All Departmental Audits include Internal Control Reviews				
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
College of Health and Human Services	Yes - FY2012	Complete- was in process in prior year report to GA	1. Financial transactions should be recorded and classified in the most appropriate accounts based on the nature of the transactions. 2. Deposits should be made in accordance with North Carolina General Statute 147-77, *Daily deposit of funds to credit of Treasurer* , and UNCW Policy 05.141, *Departmental Funds Receipting* . 3. All travel should be authorized prior to the beginning day of travel in accordance with UNCW Policy 05.177, *Travel Authorizations for State Employees* . 4. A Continuity of Operations Plan (COOP) should be developed to ensure business operations continue despite significant interruptions.	1. Resolution in Process 2. Resolution in Process 3. Resolution in Process 4. Resolution in Process
Human Resources	Yes	Complete	No findings	N/A
University Police	Yes	In Process		
Facilities	Yes	Deferred		
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Distance Education	Yes	Deferred		
Senior Management Travel and Entertainment	Yes	In Process		
Organizational Governance Consultation	Yes	Complete	No findings	N/A
Eligibility of Athletes (FY2012)	Yes - FY2012	Complete- was in process in prior year report to GA	No findings	N/A
Indirect Costs for Grants	No	Complete- was in process in prior year report to GA	No findings	N/A
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external				
Athletics	Yes*	Complete	1. Long-term financial plans 2. Segregation of duties over travel expenditures and gift receipting 3. Assignment of keys 4. Storage of financial data 5. User accounts and authorized access 6. Coordination of cell phone contracts 7. Signature authority on contracts 8. Announcement of gifts/pledges 9. Processing of gifts-in-kind 10. Complete and accurate records to Advancement Services 11. Gift receipting reconciliations 12. Authorization of travel 13. Mileage log reimbursements 14. Polices and practices for student-athlete meals 15. Assignment of responsibilities 16. Processing of employee leave 17. Tracking of compensatory time 18. Accurate UBIT and sales tax reporting 19. Reporting of taxable fringe benefits 20. Payments for mobile devices 21. Compliance with purchasing card manual 22. Timely deposit of deposits 23. Establishment of change funds	1. Resolution in process 2. Resolved - follow-up completed 3. Resolution in process 4. Resolved - follow-up completed 5. Resolved - follow-up completed 6. Resolved - follow-up completed 7. Resolved - follow-up completed 8. Resolved - follow-up completed 9. Resolution in Process 10. Resolved - follow-up completed 11. Resolved - follow-up completed 12. Resolved - follow-up completed 13. Resolved - follow-up completed
OSA Federal Compliance	No	Complete	No findings	N/A
Banner Payroll Process	Yes*	Complete	1. The overtime rate of pay for employees not earning longevity has not always included an adjustment for shift premium, on call and call back pay 2. Faculty and staff are not always assessed parking fees in accordance with the schedule approved by the UNCW Board of Trustees. 3. Accuracy verification on paychecks prior to distribution is time consuming and costly due to an ineffective exception report 4. When overpayments are made to terminated employees, collection letters are not always sent in a timely manner. 5. Periodic reviews of user access to HROnline should be conducted to verify appropriate access for system users. Currently there is no mechanism to review all users and access types. 6. The HROnline system, where many positions are entered and approved, has a monthly cutoff date which leads to inefficiencies and pay action exceptions 7. Information necessary to produce accurate paychecks is not always reported timely or correctly to Payroll and HR by other university departments. 8. Timesheets turned in late by departments are often paid on the current payroll with no consequence for missing the deadline.	1. Resolved - Follow-up Completed 2. Resolved - Follow-up Completed 3. Resolved - Follow-up Completed 4. Resolved - Follow-up Completed 5. Resolved - Follow-up Completed 6. Resolved - Follow-up Completed 7. Resolved - Follow-up Completed 8. Resolved - Follow-up Completed
Cameron School of Business	Yes*	Complete	1. Non-compliance with University Policy for Cash Receipting 2. Non-compliance with University Policy for Purchasing Card Usage 3. Non-compliance with University Policy for Travel 4. Inaccurate key control records per departmental procedures	1. Resolved - Follow-up Completed 2. Resolution in Process 3. Resolved - Follow-up Completed 4. Resolution in Process

APPENDIX E

UNC-Wilmington
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Chancellor's Office	Yes*	Complete	1. Expenses should be properly classified based on the nature of the transaction. 2. Cash deposits should be made in accordance with North Carolina General Statue 147-77, Daily deposit of funds to credit of Treasurer, and UNCW Policy 05.141, Cash Receipts.	1. Resolved - Follow-up Completed 2. Resolved - Follow-up Completed
Compliance Reporting	Yes*	Complete	1. Lack of notification of the Drug and Alcohol Abuse Prevention Program. 2. Lack of notification of availability of institutional and financial aid information. 3. Link to consumer information on College Navigator website from UNCW website was not available. 4. Lack of preparation and submission of a chemical inventory form.	1. Resolution in process 2. Resolved - follow-up completed 3. Resolved - follow-up completed 4. Resolved - follow-up completed
Credit Card Compliance	Yes*	In Process	1. Policies and procedures for accepting credit card payments should be written and available to the university community. 2. A program of initial training and annual recertification should be offered to all employees accepting credit card payments to comply with Payment Card Industry standards. 3. All staff members who would benefit from the knowledge should be notified when a campus area receives permission to accept credit card payments.	1. Resolution in process 2. Resolution in process 3. Resolution in process
Environmental Health and Safety	Yes*	Complete	1. EH&S does not have a written medical waste plan 2. A Spill Prevention, Control and Countermeasure (SPCC) Plan has not been implemented by EH&S.	1. Resolved - Follow-up Completed 2. Resolved - Follow-up Completed
Parking Reconciliation	Yes*	Complete	1. Update the traffic & parking regulations or related policies to clearly state that university-owned vehicles require the display of a valid parking permit. 2. Best practices include preparing a reconciliation of the T2 Flex System revenue to Banner Finance revenue to verify that all revenue is recorded correctly.	1. Resolved - Follow-up Completed 2. Resolved - Follow-up Completed
Public Service	Yes*	Complete	1. Departments should keep accurate records of the assignment of keys in accordance with UNCW Policy 05.120, Key Control.	1. Resolved - Follow-up Completed
School of Nursing	Yes - FY2012	Complete- was in process in prior year report to GA	1. All application and testing fees should be included on the list of fees approved by the Board of Trustees and the Board of Governors.	1. Resolved - Follow-up Completed
SRCI Budget Revision Procedures	Yes*	Complete	1. Forms should be designed so that users can complete them accurately and easily, and only necessary information should be collected on forms. 2. Only documents which add value to the process should be created and reviewed. 3. The review of documents should be limited to those who add value and the individuals needed for compliance purposes. 4. Budget revisions, and all financial transactions, should be presented clearly and consistently.	1. Resolved - Follow-up Completed 2. Resolved - Follow-up Completed 3. Resolved - Follow-up Completed 4. Resolved - Follow-up Completed
Tuition Waiver	Yes*	Complete	1. Not all tuition waivers for faculty/staff are issued in compliance with NCGS and UNCW policy. 2. Course info in Banner doesn't identify courses that meet for part of the term and qualify for the partial waiver.	1. Resolved - Follow-up Completed 2. Resolved - Follow-up Completed
Watson College of Education	Yes*	Complete	1. Deposits should be made in accordance with North Carolina General Statute 147-77, Daily deposit of funds to credit of Treasurer, and UNCW Policy 05.141, Cash Receipts. 2. Departments should keep accurate records of the assignment of keys in accordance with UNCW Policy 05.120, Key Control. 3. Electronic records access should be limited to individuals with business needs to see the information. 4. Departments should only incur expenses which relate to their operations. 5. Supplemental payments should be approved in writing before work is scheduled to begin in accordance with UNCW Policy 08.135, Supplemental Payments for UNCW Employees.	1. Resolved - Follow-up Completed 2. Resolved - Follow-up Completed 3. Resolved - Follow-up Completed 4. Resolved - Follow-up Completed 5. Resolution in process
Other Business Affairs Findings	Yes*	Complete	1. Create a process for ensuring payments to vendors are made in the most appropriate manner, particularly regarding the classification of independent contractors. 2. Review UNCW Policy 08.160, Employment of Undergraduate Students, and practice to determine when Form HR. 1.60 must be completed. 3. UNCW Policy 08.160, Employment of Undergraduate Students, should be updated to remove the rate table or create a system for updating the rate table to reflect the current pay rates for student workers. 4. UNCW Policy 05.187, Team/Student Group Travel, does not provide clear and accurate guidance on how to process travel. 5. Business Affairs should consider updating the UNCW Policy 05.103, Internal Billings for University Services and Materials, to ensure clarity and understanding of the requirements. 6. Update UNCW Policy 05.133, Dual Employment; outdated forms and incomplete instruction increase the risk of user confusion and errors. 7. Update Form HR 3.35, EPA Permanent Personnel Assignment, to request Banner IDs in lieu of social security numbers and to use current terminology. 8. UNCW does not have a policy or formal procedure regarding the hiring of graduate students.	1. Resolved - Follow-up Completed 2. Resolved - Follow-up Completed 3. Resolved - Follow-up Completed 4. Resolved - Follow-up Completed 5. Resolved - Follow-up Completed 6. Resolved - Follow-up Completed 7. Resolved - Follow-up Completed 8. Resolved - Follow-up Completed
* "Audit Follow Ups included on the Audit Plan". Audit Findings database houses all engagement findings and are reviewed on an ongoing basis.				

APPENDIX E

UNC-Wilmington
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
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.				
Athletic Trainer Hotline Complaint	No	Complete	No findings	N/A
Onslow Extension Office Investigation	No	Complete	1. Expenditures paid inappropriately from state funds should be moved by journal entry or reimbursed to the department.	Resolved - Follow-up Completed
Physical Plant Investigation	No	Complete	1. An employee was not reporting a potential conflict of interest form in accordance with UNCW Policy 03.230, *Conflict of Interest or Commitment*.	Resolved - Follow-up Completed
QENO Hotline Complaint	No	Complete	No findings	N/A
Student Health Center Complaint	No	Complete	No findings	N/A
Motor Fleet Complaint - 7/19/2012	No	Complete	No findings	N/A
Motor Fleet Complaint - 1/29/2013	No	Complete	No findings	N/A
Center for Marine Science Research Investigation	No	In Process		
Motor Fleet Complaint - 6/28/2013	No	In Process		
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Athletic Eligibility	Yes**	On-going		
Institutional Risk Management (Steering)	Yes**	On-going		
Systems Coordination	Yes**	On-going		
ACUA Accounting Principles	Yes**	On-going		
HR Shared Services	Yes**	On-going		
** Committee Assignments were not broken out individually on the Audit Plan.				
Other				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
IT Security Crosswalk	Yes	Cancelled		
Continuous Monitoring	Yes	Deferred		
Quality Assurance	Yes	On-Going		
Fraud Assessment	Yes	Deferred		
Advancement Services Cash Handling	No	Complete	No findings	N/A
Athletics Procedures Consultation	No	Complete	No findings	N/A
FY12 Risk Assessment	Yes-FY2012	Complete	No findings	N/A
Library Computer Inventory	No	Complete	No findings	N/A
MSA 592 Collaboration	No	Complete	No findings	N/A
REC 440 Presentation	No	Complete	No findings	N/A
Internal Audit Bootcamp	No	Complete	No findings	N/A
Money Order Procedures Consultation	No	Complete	No findings	N/A
Patent Royalties	No	Complete	No findings	N/A
Compliance Officer Research	No	Complete	No findings	N/A
Public Records Requests	No	Complete	No findings	N/A
Departmental Questions	No	Complete	No findings	N/A

Source: 2012-2013 Audit Plan, Quarterly Reports, Completed Audit Information, Audit Findings Database

Audit 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.

Status of Finding Resolution
Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

Western Carolina University
Summary of Internal Audit Activities
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Audit of Payroll (also an IS audit)	Yes	Cancelled		
Pcards audits and audits of PPI will be included when performing audits of work units	Yes	Ongoing		
Testing of Grants and Contracts	Yes	Deferred		
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
SciQuest	Yes	Deferred		
Data Warehouse	Yes	Deferred		
Audit of Advancement and External Affairs-Phase Two, general systems controls	Yes	Completed	Not utilizing unique user id's and passwords	Resolved followup pending
Audit of Athletics-Phase Two, general systems controls	Yes	Completed	Not utilizing unique user id's and passwords	Resolved followup pending
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
Internal Control Questionnaire/Self Assessment	Yes	Completed	None	
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
None				
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Audit of Advancement and External Affairs-Phase Two, process oriented	Yes	Completed	Timeliness of Deposits, Acknowledgement Letters	Resolved followup pending
Audit of Athletics-Phase Two, process oriented	Yes	Completed	Not safeguarding CC information collected in field appropriately, Timeliness of Acknowledgement Letters	Resolved followup pending
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
Advancement, phase one-Deposits	Yes	Deferred		
Athletics, phase one-Deposits	Yes	Deferred		
Conflict of Interest	Yes	Deferred		
Export Controls	Yes	Deferred		
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.				
Creative Services, Hotline	No	Completed	None	
Accounts Payable Investigation	No	Completed	None	
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Data Stewardship Committee	Yes	Ongoing		
Computer Incident Security Response Team	Yes	Ongoing		
Collaborative Proposal	No	Completed		
Export Control Committee and sub committee for policies	Yes	Ongoing		
Quality Assurance Review Volunteer, State Wide Program	Yes	Ongoing	Completed 8/14/13, Generally conforms with strengths	
Completion of Self Assessment for QAR	Yes	Completed		
Other				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
Search committee for CIO	No	Completed		
Track Coordinator for ACUA	No	Completed		

Audit 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.

Status of Finding Resolution
Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

APPENDIX E

Winston-Salem State University
Audit Plan Summary
Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reportable Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Petty Cash/Change Fund Counts	Yes	Complete	Internal Controls over Cash Handling are Insufficient to ensure that cash is properly safeguarded	Follow-up Pending
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Disaster Recovery	Yes	Complete	1. No Documented Policies & Procedures for Business Continuity, IT Disaster Recovery & Pandemic Plans. 2. Plans are outdated, not reflective of current operations and not annually tested. 3. Critical functions responsible for developing and maintaining plans were unable to locate plans. In some cases, no identified plan owner. 4. Physical controls for safeguarding the security of the University's information system are inadequate.	Resolution in Process
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
Computer Accountability	Yes	Complete	1. University policies regarding authorization for the purchase of computer equipment are not consistently followed. 2. No documented policies or procedures for how computer equipment is setup, inventoried, tracked and removed from service.	Resolution in Process
Pcard Monitoring - Automated Analytics	Yes	In Process		
Assessment of Internal Controls over Financial Reporting	Yes	Complete	None	
Business Continuity Management	Yes	Complete	See Disaster Recovery Findings above	Resolution in Process
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Human Resources	Yes	Pending	Being re-evaluated	
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Student Financial Aid	Yes	Complete	1. Federal Student Aid rules and University policies for requesting, disbursing, accounting for, managing, and returning Federal Student Aid funds were not consistently followed. 2. Critical components of internal control were not in place to ensure that Federal Student Aid funds were handled in accordance with laws and regulations.	Resolved - Follow-up Pending
NCAA Compliance	Yes	Deferred	Will be considered in the 2014 risk assessment	
Clery Act	Yes	Deferred	Will be performed in FY 2014	
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 Statement Audit	Yes	Complete	Satisfactory Progress made toward resolving OSA issues	
Follow Up - State IT Audit	No	Complete	Satisfactory Progress made toward resolving OSA issues - Post-Follow-Up Review deemed necessary	Resolution in Process
Follow Up - Statewide Federal Compliance Audit	No	Complete	Satisfactory Progress made toward resolving OSA issues - Internal Audit issued following Recommendation for complete resolve: The Purchasing Department should update the Vendor Registration Form to include a checklist that evidences reviews performed on vendors. Post-Follow-Up Review deemed necessary.	Resolution in Process
Follow Up - Internal Audits	Yes	In Process		
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.				
Motor Fleet Vehicle - Excess Fuel	No	Complete	State Regulations regarding usage and documentation requirement for motor fleet vehicles and gasoline credit cards are not consistently followed.	Resolved - Follow-Up Pending
Student Affairs - Temp Employee Overtime	No	In Process		
Student Financial Aid Review - FFELP to Direct Lending	No	Complete	See Student Financial Aid in the Compliance Audits section	
Nepotism - Faculty	No	Complete	Allegations proved to be without factual basis	
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Audit Committee		Ongoing		
Search Committees (Various)		Ongoing		
Institutional Assessment		Ongoing		
Enterprise Risk Management		Ongoing		
Chancellor's Executive Staff		Ongoing		
Contract with UNCSA		Ongoing		
Office Administration				

APPENDIX E

Winston-Salem State University

Audit Plan Summary

Year Ending June 30, 2013

Other				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
Peer Review Preparation		Ongoing		
CPE		Ongoing		

Audit 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.

Status of Finding Resolution

Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved