

Approval of University-wide Summary of the Internal Audit Plans for the Year Ending June 30, 2014

In November 2005, the Board adopted the recommendations of the Best Financial Practices Task Force. As part of those recommendations, each campus is to submit their Internal Audit plans as approved by each campus' Board of Trustees. The Audit Committee Charter requires approval of a summary of the internal audit plans as submitted by the campus internal auditors (attached). The individual campus internal audit plans are attached for your information.

It is recommended that the University-wide Summary of the Internal Audit Plans for the year ending June 30, 2014 be approved.

APPENDIX B
University-Wide Summary
Internal Audit Plans
Year Ending June 30, 2014

Specific Audits	Campus(es) Performing Audit
Financial Audits/Reviews	
Athletics	ASU, UNC-CH
Appalachian Real Estate Holdings, Inc.	ASU
Housing	ASU
Bookstore	ASU
New River Light & Power- 12/31/2013	ASU
Year End Inventory / Fixed Assets	ASU, NCA&T, NCCU, UNCA
Cash – Petty Cash Review, Surprise Cash Counts, Cash Handling & Accountability	ASU, NC A&T, UNCA, UNC-GA, UNCSA, WSSU
Grant F&A Expenses	FSU
Controls Over Journal Entries	FSU
Payroll Review	NCCU
Ticket Office Review	NCCU
Post Award Accounting and Reconciliation	UNCC
Tax compliance	UNCC
Friends of UNCW	UNCW
SciQuest	WCU
E-invoicing	WCU
Information System Controls	
System Access Controls Review	ASU, ECU, UNC-CH, UNCA, UNCP, UNCSA, WSSU
New River Light & Power ATS System	ASU
Disaster Recovery	ASU, ECU, ECSU, UNCSA
SciQuest	ASU, WCU
Information Technology and Computing Services Logging and Monitoring	ECU
Consultant Firewall Review	ECU
Oxygen Internal Cloud Implementation	ECU
Mobile Devices	ECU, NCCU
Banner Payroll Operations	FSU, NC A&T
Banner Finance	NC A&T
Review of University IT Domains	NC A&T
CJ Leads Review	NC A&T
Student Information System Access Review	NCSSM
Security Governing External-facing Network Perimeter Entry Points	NCSU
University Applications Web Interface Security Controls	NCSU
Restricted Data Use Agreement Verifications	UNCC
Enterprise Resource Planning	UNC-CH
aiM (Work Order Processing) System	UNCW
E-invoicing	WCU
Audits/Reviews of Internal Controls	
UNC FIT assessments and testing	ASU, UNCA
Departmental Budget Reconciliations	ASU
Campus Wide Asset Control	ASU
Travel Disbursements	ASU
Procurement Card Reviews	ASU, UNCG, UNCP, WSSU
Foundation Expenditure Review	ASU
Review of Self-Assessment of Internal Controls	FSU, NC A&T, NCSSM, UNCA, UNCC, UNC-GA, UNCG, UNCSA, WSSU
Assessment of Internal Controls over Contracts and Grants	NC A&T
Independent Contractor Review	NCCU
IT Security Risk Assessment (outsourced)	UNCC
UNC FIT - advisory member of team; do not assist with testing and analyses	UNC-CH
Fixed Assets	UNCG

APPENDIX B
University-Wide Summary
Internal Audit Plans
Year Ending June 30, 2014

Weatherspoon Arts Foundation (Inventory Observation)	UNCG
Dining - Meal Plan	UNCP
Bookstore	UNCP
Vendor Contracts/Payments	UNCSA
SciQuest	WCU
E-invoicing	WCU
Control Environment	WSSU
Performance/Operational Audits and/or Reviews	
International Student Travel Fund	ASU
Appalachian Summer- Fund Review	ASU
Summer Camp Operations	ASU
Human Resources	ECU
Purchasing - Port	ECU
Athletics - Operational	ECU, NCCU
University Camps	ECU
Pharmacy Services - BSOM: (Integrated: IT/Operational/Compliance)	ECU
Construction Projects	ECU
Payroll (Integrated: IT/Operational/Compliance)	ECU
Dental Clinics (Integrated: IT Operational /Compliance)	ECU
ECU Physicians Manual	ECU
Review of Storage Units	ECSU
Disbursements	ECSU
Construction Contract Administration	FSU
Housing Operations	FSU
BRONCO eBay Operations	FSU
J. W. Seabrook Auditorium	FSU
Equipment Receiving and Turn-In	FSU
Gift Cards and Gift Certificates Purchases	FSU
UNC FIT Shared Services Center	UNC-GA
Contract and Grant Sub-Recipient Monitoring	UNC-GA
Grant Review: NIH Grant Health Disparities Projects	NCCU
Parking Services Review	NCCU, UNCC
Student Accounting Department Review	NCCU
Contract & Grants Department Review	NCCU
Facility Services Department Review	NCCU
Physical Inventory Review (Property Management) - Non fixed assets	NC A&T
Physical Inventory Review (Property Management) - Fixed assets	NC A&T
Cooperative Extension Review	NC A&T
Non-Instructional Summer Salary (Payments Against Contract and Grant Projects)	NCSU
Controls Over Purchase Cards	NCSU
University Advancement	UNCA, UNCW
Center for Craft, Creativity and Design	UNCA
Academic Integrity/Office of the Registrar	UNCC
International Admissions	UNCC
Student Health Center operations	UNCC
University Communications: web, social media, brand compliance	UNCC
School of Dentistry	UNC-CH
School of Journalism	UNC-CH
Work Study	UNC-CH
Grant Close-out Process - Departments	UNC-CH
Discretionary Accounts	UNC-CH
Friday Center	UNC-CH
Accounts Payable	UNCP
Purchasing	UNCP
Distance Education	UNCW
Retention and Enrollment Growth, 2014-2015	WCU

APPENDIX B
University-Wide Summary
Internal Audit Plans
Year Ending June 30, 2014

Compliance Audits	
Clery Act/Campus Safety	ASU, UNCA, UNCP, UNCW, WCU, WSSU
State Government Ethics Act	ASU
Supplemental Comp Pay-Grants	ASU
Random Grant Fund- Select to review	ASU
I-9 & E-Verify Compliance- targeted areas	ASU
Review of Fixed Assets and Inventory Policy	ASU
NCAA Compliance	ASU, NC A&T, UNCC
Motor Fleet Vehicles	ECSU, UNCC
Financial Aid (Direct Loans) (Return of Title IV Funds)	FSU
Faculty Office Hours	FSU
iPad Accountability and Use	FSU
Scholarship Review	NCCU
Center for Diversity Education Annual Review	UNCA
Student Records	UNCA
Construction Contract Compliance Audit (outsourced)	UNCC
Criminal Background Check Program	UNCC
Carry-forward, Management Budget Flexibility	UNC-GA
Departmental Receipts	UNCG
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)	UNCG
Misuse or Theft of State Property (reporting)	UNCG
Travel Reimbursements	UNCG
Grants - Native American-Serving Nontribal Institutions (NASNTI)	UNCP
Athletic Camps and Clinics	UNCP
Campus Recreation	UNCW
Physical Access	UNCW
Pre and Post Award Grants, 2014-2015	WCU
PCI DSS	WCU
Human Resources	WSSU
Audit Findings Follow-up	
Office of the State Auditor Findings Follow-Up	ASU, ECSU, NC A&T, NCCU, NCSSM, UNCA, UNCC, UNC-CH, UNCP, UNCG, UNCSA, WSSU
Internal Audit Follow-Up	ASU, NC A&T, UNC-CH, UNCSA, UNCW, WSSU
Rivers Street Parking Deck Operation- Follow up to 2013 Audit	ASU
University Policy Manual	ECU
Continuing Studies	ECU
Student Pay Process	ECU
University Collections Process	ECU
Facilities Use	ECU
Clery Act	ECU
EEOC Personnel File Review	ECU
Emergency Notification System	ECU
Clinical Trials	ECU
Ryan White Grant	ECU
HIPAA Security	ECU
Athletic Camps	ECU
Ledonia Wright	ECU
Communications & Science Disorder Institute	ECU
Cash Handling Review Follow-up	ECSU
Surplus Property Follow-up	ECSU
Follow Up Copy Center	FSU
Student Accounts Receivable and Collections	FSU
Financial Record System Access/Controls Follow-Up	UNC-GA
Review of Expenses- President, Chief of Staff, Vice Presidents Follow-Up	UNC-GA
UNC-TV Purchasing Card (Pcard) Follow-Up	UNC-GA
Financial and Human Resources Information Systems Access Follow-Up (if applicable)	NCSSM
Student Organizations - Student Activity Fund Office	NCCU

APPENDIX B
University-Wide Summary
Internal Audit Plans
Year Ending June 30, 2014

Summer Camps	NCCU
Department of Electrical and Computer Engineering (ECE) - Faculty Performance Review Audit	NCSU
Department of ECE - Contracts and Grants Audit	NCSU
Department of ECE - Special Review of Internal Allegations of Misuse of State Property/Assets	NCSU
Cooperative Extension Service (CES) – Warren County	NCSU
The Future Renewable Electric Energy Delivery and Management Systems (FREEDM) Center	NCSU
Chemistry Electronic Instrumentation Shop Investigation	NCSU
College of Agriculture and Life Sciences Distance Education Investigation	NCSU
Horticultural Department - Misuse of State Assets Investigation	NCSU
Audit of Compliance to Federal Financial Aid Requirements (Office of Management and Budget Circular A-133)	NCSU
Student Affairs - Information Technology (IT) General Controls	NCSU
University Network Firewall Protection Service	NCSU
Follow-up to OSA Audit Letter Issued to the Vice Chancellor for Information Technology	NCSU
Office of Information Technology – WolfTech Active Directory: Security and Operational Controls	NCSU
HR Audit - Follow-up	UNCA
Advancement Audit Follow-up	UNC-CH
Project Uplift Follow-up	UNC-CH
Conflict of Interest	WCU
Development, Phase One and Phase Two	WCU
Athletics, Phase One and Phase Two	WCU
Institutional Scholarships	WCU
Export Controls	WCU
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Special Reviews - Pending	ECU
University Allegations	ECSU
Hotline Investigations	NC A&T, UNCSA
Police Review	NCCU
Stipend Review	NCCU
Surplus Sales	UNCP
Native American-Serving Nontribal Institutions (NASNTI) Grant	UNCP
Student Affairs - Temp Employee Overtime	WSSU
P-Card Fraud	WSSU
Special Assignments	
Data Management Committee	ASU
Search Committees	ASU, NCCU, UNCA, WCU, UNCSA, WSSU
EthicsPoint (Software) Compliance Reporting	ASU
P-Card Process Improvement Committee	ASU
HIPAA Steering Committee	ECU
HIPAA Security Workgroup	ECU
Meaningful Use Committee	ECU
International Classification of Diseases Book 10 Committee	ECU
Technology Steering Committee	ECU
BSOM Compliance Committee	ECU
Enterprise Risk Management Committee	ECU, WSSU
Identity Theft Protection Committee	ECU
Healthspan Steering Committee	ECU
University Policy Committee	ECU, UNCA
Business Process Review Oversight Group	ECU
Textbook Committee	ECSU
IT Policies and Procedures Committee	ECSU

APPENDIX B
University-Wide Summary
Internal Audit Plans
Year Ending June 30, 2014

UNC FIT Project	FSU
BANNER Steering Committee	FSU
Monitor University Help Line	FSU
Southern Association of Colleges and Schools (SACS) Committee(s)	NCCU, NCSU, WCU
Cooperative Extension Service	NCSU
University of North Carolina (UNC) Finance Improvement and Transformation (FIT) Internal Audit Advisory Team	ECU, NCCU, NCSU, UNCA, UNCP
University Information Technology Strategic Advisory Committee (ITSAC) and Subcommittees	NCSU
Internal Control Assessment Committee	NCSU, UNCP
Business Operations Centers (BOC) Implementation	NCSU
Continuous Quality Assurance and Improvement Program (Institute of Internal Auditors requirement)	NCSU
Citizenship Education Hearing Board	UNCA
Data Standards Committee	NCCU, UNCA, WCU
Application Security Committee	UNCA
IT governance	UNCC, UNC-CH
HIPAA Security Liaison	UNC-CH
University Committee on the Protection of Personal Data	UNC-CH
CERTIF PCI Committee	UNC-CH
Esther G. Maynor Scholarship	UNCP
Committee Assignments	UNCW
SciQuest Committee	NCCU, WCU
Institutional Assessment	WSSU
Other	
Host and preparation of UNCAA Conference- October 2013	ASU
Consultations	ECU, ECSU, UNC-CH, UNCSA
Test/Implement X1 Discovery	ECU
Test/Implement EnCase Enterprise	ECU
Un-programmed Reviews	FSU
Risk Assessment/Internal Audit Plan	ECU, ECSU, NCSSM, UNC-GA, UNCG
Quality Assurance Review	ASU, ECSU, NC A&T, NCSSM, UNCA, UNC-CH, UNCG, UNCP, UNCSA, UNCW, WSSU
Volunteer Income Tax Assistance Program [VITA] participation	UNCA
Fraud Education	UNCW

APPENDIX B
Appalachian State University
Audit Plan
Year Ending June 30, 2014

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.) Petty Cash/Change Fund Counts/Receipt Books Inventory Testing New River Light & Power- 12/31/2013 Athletics Appalachian Real Estate Holdings, Inc. Housing Bookstore- in Process
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.) Access Controls NRLP ATS System- more emphasis as part of NR audit Disaster Recovery Sci Quest - In Process
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.) UNC FIT assessments and testing Departmental Budget Reconciliations Campus Wide Asset Control Travel Disbursements Procurement Card - Data Analysis Procurement Card Random Sample Review -Possible STUDENT Work Foundation Expenditure Review
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.) International Student Travel Fund Appalachian Summer- Fund Review Summer Camp Operations
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.) Police Dept. Clery Act S/B Finished State Government Ethics Act Supplemental Comp Pay-Grants Random Grant Fund- Select to review I-9 & E-Verify Compliance- targeted areas NCAA Two Year Transition from FCS to FBS Review of Fixed Assets and Inventory Policy
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.) Follow Up State Financial Audit Follow Up for Internal Audits Follow Up for State IT Audit Rivers Street Parking Deck Operation- Follow up to 2013 Audit
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.) Data Management Committee Search Committees EthicsPoint (Software) Compliance Reporting P-Card Process Improvement Committee
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.) Annual Internal Assessment of IIA Standards- QAR requirements Host and preparation of UNCAA Conference- October 2013

APPENDIX B
East Carolina University
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews	
None	
Information System Controls	
ITCS Logging and Monitoring	
Consultant Firewall Review	
2014 IT Disaster Recovery/Business Continuity	
Network Access Controls Implementation	
Oxygen Internal Cloud Implementation	
Mobile Device Implementation	
Audits/Reviews of Internal Controls	
None	
Performance/Operational Audits and/or Reviews	
Human Resources	
Purchasing - Port	
Athletics - Operational	
University Camps	
Pharmacy Services - BSOM: (Integrated: IT/Operational/Compliance)	
Construction Projects	
Payroll (Integrated: IT/Operational/Compliance)	
Dental Clinics (Integrated: IT Operational /Compliance)	
ECU Physicians Manual	
Compliance	
See Integrated Audits listed under Performance/Operational	
Audit Findings Follow-up	
University Policy Manual	
Continuing Studies	
Student Pay Process	
University Collections Process	
Facilities Use	
Clery Act	
EEOC Personnel File Review	
Emergency Notification System	
Clinical Trials	
Ryan White Grant	
HIPAA Security	
Athletic Camps	
Ledonia Wright	
CSDI	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Special Reviews - Pending	
Special Assignments	
HIPAA Steering Committee	
HIPAA Security Workgroup	
Meaningful Use Committee	
ICD-10 Committee	
Technology Steering Committee	
BSOM Compliance Committee	
Enterprise Risk Management Committee	
Identity Theft Protection Committee	
Healthspan Steering Committee	
University Policy Committee	
Business Process Review Oversight Group	
Other	
Consultations	
Risk Assessment/Audit Planning 2014-2015	
Test/Implement X1 Discovery	
Test/Implement EnCase Enterprise	

APPENDIX B
Elizabeth City State University
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)	
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)	
	Disaster Recovery Plan Review
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)	
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)	
	Review of Storage Units
	Disbursements
Compliance Audits (Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.)	
	Motor Fleet Vehicle Assignment
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)	
	Cash Handling Review Follow-up
	Surplus Property Follow-up
	90 Day Resolution Follow-up -Information Technology
	90 Day Resolution-Information Technology
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.)	
	University Allegations
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)	
	Textbook Committee
	IT Policies and Procedures Committee
Other (Include other internal audit activities not included elsewhere. The entries here Should be very limited.)	
	Continuous Auditing/Monitoring
	Risk Assessment 2013/2014
	Consultations
	Quality Assessment Review

APPENDIX B
Fayetteville State University
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews	Grant F&A Expenses Controls Over Journal Entries
Information System Controls	Banner Payroll Operations
Audits/Reviews of Internal Controls	Review of Internal Control Questionnaire
Performance/Operational Audits and/or Reviews	Construction Contract Administration Housing Operations BRONCO eBuy Operations J. W. Seabrook Auditorium Equipment Receiving and Turn-In Gift Cards and Gift Certificates Purchases
Compliance Audits	Financial Aid (Direct Loans) (Return of Title IV Funds) Faculty Office Hours iPad Accountability and Use
Audit Findings Follow-up	Follow Up Copy Center Student Accounts Receivable and Collections
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Special Assignments	FIT Project BANNER Steering Committee Monitor University Help Line
Other	Un-programmed Reviews

APPENDIX B
North Carolina Agricultural and Technical State University
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews	Surprise Cash Counts and Treasurer's Office Cash Counts Year End Inventory
Information System Controls	Banner Finance Banner Payroll Review of University IT Domains CJ Leads Review
Audits/Reviews of Internal Controls	Assessment of Internal Controls over Contracts and Grants Assessment of Internal Controls over Financial Reporting
Performance/Operational Audits and/or Reviews	Physical Inventory Review (Property Management) - Non fixed assets Physical Inventory Review (Property Management) - Fixed assets Cooperative Extension Review
Compliance Audits	NCAA Compliance Audit-Phase I NCAA Compliance Audit-Phase II
Audit Findings Follow-up	Prior Year Audits - Follow-Up
Special Investigations (i.e. Misuse or Misappropriation of Assets)	Hotline Investigations Unscheduled Audits
Special Assignments	
Other	Operations Administration QAR Preparation

APPENDIX B
North Carolina Central University
Audit Plan
Year Ending June 30, 2014

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.) Payroll Review Ticket Office Review Financial Statement/Year End Inventory
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.) Mobile Devices - Information Technology Services
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes) Independent Contractor Review
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.) Grant Review: NIH Grant Health Disparities Projects Parking Services Review Student Accounting Department Review Contract & Grants Department Review Facility Services Department Review Athletic Department Review
Compliance Audits (Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.) Scholarship Review
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.) Office of State Auditor (Follow-Up Audits) Student Organizations Student Activity Fund Office Summer Camps
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.) Police Review Stipend Review
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.) SACS Institutional Effectiveness Subcommittee SACS Financial and Physical Resources Subcommittee Data Standards Committee Search Committees SciQuest Committee University of North Carolina (UNC) Finance Improvement and Transformation (FIT) Internal Audit Advisory Team
Other (Include other internal audit activities not included elsewhere. The entries here Should be very limited.)

APPENDIX B
North Carolina School of Science and Mathematics
Audit Plan
Year Ending June 30, 2014

Specific Audits
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.) Student Information System Access Review
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes) Self-Assessment of Internal Controls
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.) Office of the State Auditor Findings Follow-Up Financial and Human Resources Information Systems Access Follow-Up (if applicable)
Special Investigations (i.e. Misuse or Misappropriation of Assets) (Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.) Various as occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.) Various as occurs
Other (Include other internal audit activities not included elsewhere. The entries here Should be very limited.) Quality Assurance Review Risk Assessment/Internal Audit Plan 2014-2015

APPENDIX B
North Carolina State University
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews	n/a
Information System Controls	Security Governing External-facing Network Perimeter Entry Points University Applications Web Interface Security Controls
Audits/Reviews of Internal Controls	n/a
Performance/Operational Audits and/or Reviews	Non-Instructional Summer Salary (Payments Against Contract and Grant Projects) Controls Over Purchase Cards
Compliance Audits	n/a
Audit Findings Follow-up	Department of Electrical and Computer Engineering (ECE) - Faculty Performance Review Audit Department of ECE - Contracts and Grants Audit Department of ECE - Special Review of Internal Allegations of Misuse of State Property/Assets Cooperative Extension Service (CES) – Warren County The Future Renewable Electric Energy Delivery and Management Systems (FREEDM) Center Chemistry Electronic Instrumentation Shop Investigation College of Agriculture and Life Sciences Distance Education Investigation Horticultural Department - Misuse of State Assets Investigation Audit of Compliance to Federal Financial Aid Requirements (Office of Management and Budget Circular A-133) Student Affairs - Information Technology (IT) General Controls University Network Firewall Protection Service Follow-up to OSA Audit Letter Issued to the Vice Chancellor for Information Technology Office of Information Technology – WolfTech Active Directory: Security and Operational Controls
Special Investigations (i.e. Misuse or Misappropriation of Assets)	n/a
Special Assignments	Southern Association of Colleges and Schools (SACS) Cooperative Extension Service University of North Carolina (UNC) Finance Improvement and Transformation (FIT) Team University Information Technology Strategic Advisory Committee (ITSAC) and Subcommittees Internal Control Assessment Committee Business Operations Centers (BOC) Implementation Continuous Quality Assurance and Improvement Program (Institute of Internal Auditors requirement)
Other	n/a

APPENDIX B
University of North Carolina Asheville
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)	
Petty Cash Counts, Change Fund Counts	
Inventory Testing	
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)	
Audits/reviews of information systems (e.g., including general controls, application controls, disaster recovery, and Banner).	
Ongoing Information System Controls	
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)	
Self-Assessment of Internal Controls	
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)	
University Advancement Operational Audit	
Center for Craft, Creativity and Design	
Compliance Audits (Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.)	
Center for Diversity Education Annual Review	
Clery Act/Campus Safety	
Student records	
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)	
HR Audit - Follow-up	
State Auditor Findings - Follow-up	
Special Investigations (i.e. Misuse or Misappropriation of Assets. Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.)	
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)	
Policy Review Committee	
Citizenship Education Hearing Board	
UNC-FIT Internal Audit Advisory Committee	
Internal Audit Directors Meetings	
Data Standards Committee	
Application Security Committee	
Search Committees	
Other (Include other internal audit activities not included elsewhere. The entries here Should be very limited.)	
Quality Assurance Review Preparation	
Peer-to-Peer Collaboration Model Development	
UNC - FIT - Assessment and Testing	
Volunteer Income Tax Assistance Program [VITA] participation	

APPENDIX B
UNC Charlotte
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews	
Post Award Accounting and Reconciliation	
Tax compliance	
Information System Controls	
Restricted Data Use Agreement Verifications	
Audits/Reviews of Internal Controls	
FY2013 Internal Controls Self Assessment Review	
IT Security Risk Assessment (outsourced)	
Performance/Operational Audits and/or Reviews	
Academic Integrity/Office of the Registrar	
International Admissions	
Student Health Center operations	
Parking Services operations	
University Communications: web, social media, brand compliance	
Compliance Audits	
Construction Contract Compliance Audit (outsourced)	
Criminal Background Check Program	
Compliance with NCAA Standards - Boosters	
Motor Fleet vehicle and gas card use	
Audit Findings Follow-up	
OSA 2012 IT Audit Follow-up	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Special Assignments	
Director - Member Information Assurance subcommittee (IT governance)	
Other	

APPENDIX B
UNC - Chapel Hill
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews	
	Assist Athletics Auditors
Information System Controls	
	Enterprise Resource Planning
	IT System Access Review
Audits/Reviews of Internal Controls	
	UNC FIT - advisory member of team; do not assist with testing and analyses
Performance/Operational Audits and/or Reviews	
	School of Dentistry
	School of Journalism
	Work Study
	Grant Close-out Process - Departments
	Discretionary Accounts
	Friday Center
Compliance Audits	
	None
Audit Findings Follow-up	
	State Auditor Findings follow-up
	University-wide Follow-up
	Advancement Audit Follow-up
	Project Uplift Follow-up
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
	Schedule as needed
Special Assignments	
	IT Governance Committee
	HIPAA Security Liaison
	University Committee on the Protection of Personal Data
	CERTIF PCI Committee
Other	
	Campus Consulting (short term advisory projects grouped by major functional area; no reports)
	Develop Continuous Auditing Procedures
	QAR Self-Study
	QAR

APPENDIX B
UNC General Administration
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews	Petty Cash Review
Information System Controls	None
Audits/Reviews of Internal Controls	Self-Assessment of Internal Control
Performance/Operational Audits and/or Reviews	UNC FIT Shared Service Center Contract and Grant Sub-Recipient Monitoring
Compliance Audits	Carry-forward, Management Budget Flexibility
Audit Findings Follow-up	Financial Record System Access/Controls Follow-Up Review of Expenses- President, Chief of Staff, Vice Presidents Follow-Up UNC-TV Purchasing Card (Pcard) Follow-Up
Special Investigations (i.e. Misuse or Misappropriation of Assets)	Various as Occurs
Special Assignments	Various as Occurs
Other	Risk Assessment/Internal Audit Plan 2013-2014

APPENDIX B
The University of North Carolina at Greensboro
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Audits/Reviews of Internal Controls	
	Fixed Assets (Capital Equipment) Purchasing Cards Self-Assessment of Internal Controls Weatherspoon Arts Foundation (Inventory Observation)
Compliance Audits	
	Departmental Receipts Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review) Misuse or Theft of State Property (reporting) Travel Reimbursements
Audit Findings Follow-up	
	Follow-up Resolution of Audit Findings of the Office of the State Auditor (financial audit)
Special Assignments	
	Risk Assessment (for development of internal audit plans)
Other	
	Quality Assurance Review

APPENDIX B
The University of North Carolina at Pembroke
Audit Plan
Year Ending June 30, 2014

Specific Audits	
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.
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. P-Card - Determine that adequate internal controls are in place and functioning properly to ensure compliance with University and State policy. UNCP Bookstore - Evaluate internal controls after new Point-of-Sale system implementation.
Performance/Operational Audits and/or Reviews	Departmental Reviews: Accounts Payable Purchasing
Compliance Audits	Grants - Complete auditing the Native American-Serving Nontribal Institutions (NASNTI) Grants Athletic Camps & Clinics Student Safety: Clery Act and Sexual Assault Policy
Audit Findings Follow-up	Follow-up activity related to audit findings resulting from external audits. Continue Follow-up to OSA Investigative Audit dated December 20, 2012
Special Investigations (i.e. Misuse or Misappropriation of Assets)	Surplus Sales Native American-Serving Nontribal Institutions (NASNTI) Grant
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 Internal Control Assessment Committee
Special Audits Requested by Management	Review issues or concerns expressed by management on audit related issues Esther G. Maynor Scholarship (Requested by Univ. General Counsel)
Other	Training Intern Quality Assurance: CPE and Certification (CIA) Quality Assurance Review (QAR) of UNCP Internal Audit Office by external auditors Internal Audit Manual, Audit Programs, and Standardized Workpapers Enhancements to Internal Audit Website Audit Software

APPENDIX B
UNC School of the Arts
Audit Plan
Year Ending June 30, 2014

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.) Cash Handling and Accountability
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.) Business Continuity/IT Disaster Recovery System Access Review is conducted as part of each planned audit
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes) Vendor Contracts/Payments Assessment of Internal Controls over Financial Reporting
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.) Follow Up - State Investigative Audit (CIO) Follow Up - Internal Audits
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)
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.) Audit Committee Search Committees (Various) Monthly Meetings with Operational Staff Biannual Meetings with Senior Staff Consulting Administration
Other (Include other internal audit activities not included elsewhere. The entries here Should be very limited.) Peer Review Preparation

APPENDIX B
UNC Wilmington
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews	Friends of UNCW
Information System Controls	AiM System
Audits/Reviews of Internal Controls	<i>Note: All departmental audits include internal controls reviews.</i>
Performance/Operational Audits and/or Reviews	Distance Education University Advancement
Compliance Audits	Campus Recreation Clery Act Reporting Physical Access
Audit Findings Follow-up	Follow-Up via Findings Database
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Special Assignments	Committee Assignments
Other	Quality Assurance Fraud Education

APPENDIX B
Western Carolina University
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews	SciQuest E-invoicing
Information System Controls	SciQuest E-invoicing
Audits/Reviews of Internal Controls	SciQuest E-invoicing
Performance/Operational Audits and/or Reviews	Retention and Enrollment Growth, 2014-2015
Compliance Audits	Pre and Post Award Grants, 2014-2015 Clery Act, 2014-2015 PCI DSS
Audit Findings Follow-up	Conflict of Interest Development, Phase One and Phase Two Athletics, Phase One and Phase Two Institutional Scholarships Export Controls
Special Assignments	SACS Institutional Effectiveness Subcommittee SACS Financial and Physical Resources Subcommittee Data Standards Committee Search Committees SciQuest Committee
Other	

APPENDIX B
Winston-Salem State University
Audit Plan
Year Ending June 30, 2014

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution)	
Cash Handling and Accountability	
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)	
System Access Review is conducted as part of each planned audit	
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes)	
Pcard Monitoring - Automated Analytics	
Control Environment	
Assessment of Internal Controls over Financial Reporting	
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.)	
Human Resources	
Clery Act	
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)	
Follow Up - State IT Audit	
Follow Up - Statewide Federal Compliance Audit (Title III)	
Follow Up - State Investigative Audit (Facilities)	
Follow Up - Internal Audits	
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.)	
Student Affairs - Temp Employee Overtime	
P-Card Fraud	
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)	
Audit Committee	
Search Committees (Various)	
Institutional Assessment	
Enterprise Risk Management	
Chancellor's Executive Staff	
Contract with UNCOSA	
Office Administration	
Other (Include other internal audit activities not included elsewhere. The entries here Should be very limited.)	
Peer Review Preparation	
CPE	