

# The University of North Carolina

## Summary of Internal Audit Plans

### For Year Ending June 30, 2008

Specific Audits	Number of Schools	Number of Audits
<b>Information System Controls</b>		
Banner System	11	16
Disaster Recovery Plans	6	6
Information Technology Center	3	4
Peripheral Systems	2	4
<b>Internal Control Testing and/or Reviews</b>		
Accounts Payable and Disbursements	2	2
Bank Reconciliations	3	3
Capital Assets	5	5
Financial Aid	3	4
Inventory Verification	4	4
Payroll, Employee Pay and Separation	2	2
Petty Cash and Cashiering	12	14
Policy Creation	1	1
Procurement Card	4	4
Revenue and Expenses	3	6
Self Assessment of Internal Control	17	17
Sponsored Programs	2	2
Travel	3	3
<b>Departmental Audits and/or Reviews</b>		
Academic Affairs	3	3
Admissions	1	1
Associated Entities	4	8
Athletics	2	2
Business and Finance	6	10
Colleges, Schools, Camps and Centers	7	14
"	1	1
Human Resources	3	4
Student Activities	1	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>		
Various as Occurs	10	29
<b>Special Assignments</b>		
Various as Occurs	8	14
<b>Audit Findings Follow-up</b>		
Internal Audit Issues	13	53
Office of the State Auditor Findings	9	12
<b>Compliance Audits</b>		
Brody School of Medicine Regulatory Compliance Office	1	1
Business and Finance	7	17
Cellular Phone and Internet	3	3
Contracts and Grants	6	7
Design and Construction	2	2
Development	2	2
Endowment and Gift Administration	1	1
Financial Aid	3	4
Human Resources	5	9
Information Privacy Standards	1	1
National Collegiate Athletic Association	2	3
<b>Lapsed Salary/Management Flexibility</b>		
Carry-forward, Lapsed Salary, and Management Budget Flexibility	10	11
<b>Total Audits</b>	<b>194</b>	<b>310</b>

# Appalachian State University

## Audit Plan Summary

### For Year Ending June 30, 2008

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Banner System	1
Disaster Recovery Plans	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Capital Assets	1
Inventory Verification	1
Travel	1
Policy Creation	1
<b>Departmental Audits and/or Reviews</b>	
Business and Finance	2
Associated Entities	3
Colleges, Schools, Camps and Centers	2
Athletics	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	1
<b>Special Assignments</b>	
Various As Occurs	2
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	1
Office of the State Auditor Findings	1
<b>Compliance Audits</b>	
Financial Aid	1
Human Resources	2
Design and Construction	1
<b>Lapsed Salary/Management Flexibility</b>	
<b>Total Audits</b>	<b>25</b>

# East Carolina University

## Audit Plan Summary

### For Year Ending June 30, 2008

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Banner System	1
Disaster Recovery Plans	1
Information Technology Center	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Accounts Payable and Disbursements	1
Financial Aid	1
Sponsored Programs	1
<b>Departmental Audits and/or Reviews</b>	
Associated Entities	1
Business and Finance	2
Colleges, Schools, Camps and Centers	6
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	10
<b>Special Assignments</b>	
Various As Occurs	
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	21
Office of the State Auditor Findings	2
<b>Compliance Audits</b>	
Brody School of Medicine Regulatory Compliance Office	1
Information Privacy Standards	1
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
<b>Total Audits</b>	<b>53</b>

**Elizabeth City State University**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Peripheral Systems	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	2
<b>Departmental Audits and/or Reviews</b>	
Business and Finance	1
Athletics	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	
<b>Special Assignments</b>	
Various As Occurs	1
<b>Audit Findings Follow-up</b>	
Office of the State Auditor Findings	1
<b>Compliance Audits</b>	
Business and Finance	1
Cellular Phone and Internet	1
Design and Construction	1
<b>Lapsed Salary/Management Flexibility</b>	
<b>Total Audits</b>	<b>11</b>

**Fayetteville State University**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Banner System	1
<b>Internal Control Testing and/or Reviews</b>	
Bank Reconciliations	1
Petty Cash and Cashiering	1
Self Assessment of Internal Control	1
<b>Departmental Audits and/or Reviews</b>	
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	
<b>Special Assignments</b>	
Various As Occurs	
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	1
Office of the State Auditor Findings	2
<b>Compliance Audits</b>	
Business and Finance	7
Contracts and Grants	1
Financial Aid	2
Human Resources	3
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
<b>Total Audits</b>	<b>21</b>

**North Carolina A&T State University**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Banner System	2
<b>Internal Control Testing and/or Reviews</b>	
Inventory Verification	1
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Revenue and Expenses	1
<b>Departmental Audits and/or Reviews</b>	
Colleges, Schools, Camps and Centers	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	5
<b>Special Assignments</b>	
Various As Occurs	
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	3
Office of the State Auditor Findings	1
<b>Compliance Audits</b>	
National Collegiate Athletic Association	1
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
<b>Total Audits</b>	<b>18</b>

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

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Banner System	1
<b>Internal Control Testing and/or Reviews</b>	
Financial Aid	2
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Capital Assets	1
<b>Departmental Audits and/or Reviews</b>	
Financial Aid	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	
<b>Special Assignments</b>	
Various As Occurs	
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	3
<b>Compliance Audits</b>	
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
<b>Total Audits</b>	<b>11</b>

**North Carolina School of the Arts  
Audit Plan Summary  
For Year Ending June 30, 2008**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Information Technology Center	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Bank Reconciliations	1
Financial Aid	1
Procurement Card	1
Revenue and Expenses	1
<b>Departmental Audits and/or Reviews</b>	
Student Activities	1
Colleges, Schools, Camps and Centers	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	1
<b>Special Assignments</b>	
Various As Occurs	1
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	1
<b>Compliance Audits</b>	
<b>Lapsed Salary/Management Flexibility</b>	
<b>Total Audits</b>	<b>11</b>

**North Carolina State University**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Peripheral Systems	3
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Payroll, Employee Pay and Separation	1
Travel	1
<b>Departmental Audits and/or Reviews</b>	
Associated Entities	2
Colleges, Schools, Camps and Centers	2
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	1
<b>Special Assignments</b>	
Various As Occurs	
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	6
<b>Compliance Audits</b>	
Contracts and Grants	2
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
<b>Total Audits</b>	<b>20</b>

**The University of North Carolina at Asheville**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Banner System	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Payroll, Employee Pay and Separation	1
<b>Departmental Audits and/or Reviews</b>	
Business and Finance	1
Colleges, Schools, Camps and Centers	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	
<b>Special Assignments</b>	
Various As Occurs	1
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	2
<b>Compliance Audits</b>	
Human Resources	1
<b>Lapsed Salary/Management Flexibility</b>	
<b>Total Audits</b>	<b>10</b>

**The University of North Carolina at Chapel Hill**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Information Technology Center	2
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
<b>Departmental Audits and/or Reviews</b>	
Admissions	1
Business and Finance	3
Colleges, Schools, Camps and Centers	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	2
<b>Special Assignments</b>	
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	1
Office of the State Auditor Findings	1
<b>Compliance Audits</b>	
Business and Finance	4
Contracts and Grants	1
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	2
<b>Total Audits</b>	<b>20</b>

**The University of North Carolina at Charlotte**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Banner System	2
Disaster Recovery Plans	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Capital Assets	1
<b>Departmental Audits and/or Reviews</b>	
Business and Finance	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	
<b>Special Assignments</b>	
Various as Occurs	2
<b>Audit Findings Follow-up</b>	
<b>Compliance Audits</b>	
Business and Finance	1
Cellular Phone and Internet	1
Human Resources	2
National Collegiate Athletic Association	2
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
<b>Total Audits</b>	<b>16</b>

**The University of North Carolina at Greensboro**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Accounts Payable and Disbursements	1
Inventory Verification	1
Procurement Card	1
<b>Departmental Audits and/or Reviews</b>	
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	1
<b>Special Assignments</b>	
Various As Occurs	
<b>Audit Findings Follow-up</b>	
Office of the State Auditor Findings	1
<b>Compliance Audits</b>	
Contracts and Grants	1
Business and Finance	2
Development	1
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
<b>Total Audits</b>	<b>11</b>

**The University of North Carolina at Pembroke**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Banner System	2
Disaster Recovery Plans	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	2
Capital Assets	1
<b>Departmental Audits and/or Reviews</b>	
Human Resources	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	3
<b>Special Assignments</b>	
Various As Occurs	2
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	2
Office of the State Auditor Findings	2
<b>Compliance Audits</b>	
Business and Finance	1
Cellular Phone and Internet	1
Contracts and Grants	1
<b>Lapsed Salary/Management Flexibility</b>	
<b>Total Audits</b>	<b>20</b>

**The University of North Carolina at Wilmington**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

<b>Specific Audits</b>	<b>Number of Audits</b>
<b>Information System Controls</b>	
Banner System	2
Disaster Recovery Plans	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Inventory Verification	1
Revenues and Expenses	4
<b>Departmental Audits and/or Reviews</b>	
Academic Affairs	1
Associated Entities	2
Human Resources	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	1
<b>Special Assignments</b>	
Various As Occurs	
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	3
<b>Compliance Audits</b>	
Financial Aid	1
Endowment and Gift Administration	1
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
<b>Total Audits</b>	<b>20</b>

**Western Carolina University**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Banner System	2
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Travel	1
Procurement Card	1
Petty Cash and Cashiering	1
<b>Departmental Audits and/or Reviews</b>	
Academic Affairs	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	
<b>Special Assignments</b>	
Various As Occurs	
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	5
<b>Compliance Audits</b>	
Business and Finance	1
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	
<b>Total Audits</b>	<b>13</b>

**Winston-Salem State University**  
**Audit Plan Summary**  
**For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
Banner System	1
Disaster Recovery Plans	1
<b>Internal Control Testing and/or Reviews</b>	
Self Assessment of Internal Control	1
Capital Assets	1
Petty Cash and Cashiering	1
<b>Departmental Audits and/or Reviews</b>	
Academic Affairs	1
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	4
<b>Special Assignments</b>	
Various As Occurs	1
<b>Audit Findings Follow-up</b>	
Office of the State Auditor Findings	1
<b>Compliance Audits</b>	
Contract and Grants	1
Human Resources	1
Development	1
<b>Lapsed Salary/Management Flexibility</b>	
<b>Total Audits</b>	<b>15</b>

**North Carolina School of Science and Mathematics  
Audit Plan Summary  
For Year Ending June 30, 2008**

Specific Audits	Number of Audits
<b>Information System Controls</b>	
<b>Internal Control Testing and/or Reviews</b>	
Bank Reconciliations	1
Self Assessment of Internal Control	1
Procurement Card	1
Sponsored Programs	1
<b>Departmental Audits and/or Reviews</b>	
Human Resources	2
<b>Special Investigations (i.e. Misuse or Misappropriation of Assets)</b>	
Various As Occurs	
<b>Special Assignments</b>	
Various As Occurs	4
<b>Audit Findings Follow-up</b>	
Internal Audit Issues	4
<b>Compliance Audits</b>	
<b>Lapsed Salary/Management Flexibility</b>	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
<b>Total Audits</b>	<b>15</b>