

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings*	Auditor Comments
Information System Controls				
Access Controls				
New River Computer Systems				
Physical Plant Facility Max Program				
University Disaster Recovery Plans - Food Services, Bookstore, New River Light and Power, Infor. Tech.				
Internal Control Testing and/or Reviews				
Campus Wide - Petty Cash				
Campus Wide - Asset Control				
EAGLE Program - Walkthroughs and Testing				
Inventory Verification				
Campus Wide - Quarterly Review of P-Card transactions				
Departmental Audits and/or Reviews				
College Awareness Programs				
Fulbright Scholarships*				
University Bookstore				
Athletics				
New River Light and Power				
Foundation Quarterly review of Disbursements				
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Various as identified				
Special Assignments				
Various as identified				
Audit Findings Follow-up				
Various - Follow up of Office of State Auditor Findings				
Various - Follow up on Internal Audits and Reviews				
AFI - Follow up				
Compliance Audits				
I-9 Compliance				
Federal Grants				
PCI Compliance				
Other				
Committee Involvement				
Development of Up to Date Procedures Manual				

* Findings, recommendations, and corrective actions attached

East Carolina University
Audit Plan
Year Ending
June 30, 2009

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings	Auditor Comments
Information System Controls				
Time and Effort Reporting System	Y			
Disaster Recovery 2008	Y			
Internal Control Testing and/or Reviews				
EAGLE Testing	Y			
Fixed Asset Testing	Y			
Employee Entry/Exit Process	Y			
Cashier's Office	Y			
Accounts Payable	Y			
Human Resources	Y			
Stipends, Overtime Payments, and Tuition Reimb.	Y			
Departmental Audits and/or Reviews				
Graduate School	Y			
Warehouse	Y			
Athletic Camps	Y			
EXSS Special Course Fees	Y			
Dept of English - Workload Review	Y			
Telecommunications - BSOM	Y			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Misuse of State Property	Y			
Facilities Service Vendor	Y			
Chemistry Stock Room	Y			
Dual Employment	Y			
BSOM Employee Computer Use	Y			
Student Stores Employee Computer Use	Y			
International Affairs Transit Issue	Y			
Chemistry - Admn Review	Y			
Biology Research	Y			
Aramark Catering	Y			
International Affairs	Y			
Special Assignments				
Audit Findings Follow-up				
Telecommunications Special Review (L06047)	Y			
Financial Aid - Phase I (A06030)	Y			
Financial Aid - Phase II (A07002)	Y			
Radiation Oncology - Server (N07015)	Y			
Joyner Library (A05016)	Y			
ECU Police Dept (A05005)	Y			
I-9 Compliance	Y			
Payroll Overpayment Policy	Y			
2006/2007 O/S Audit Follow-ups	Y			
Maritime Studies (L08030)	Y			
CHSC Security and Asset Controls (L08032)	Y			
Re-admission of Student (L08020)	Y			
Journal Entry Controls (L08050-3)	Y			
University Policies, Procedures, and Training (L08031)	Y			
Financial Aid - Phase 2B (A06078)	Y			
2007-2008 Miscellaneous Audit Follow-Ups	Y			
Compliance Audits				
Brody School of Medicine Regulatory Compliance Office	Y			
HRSA	Y			
Lapsed Salary/Management Flexibility				
SRC/UNC Management Flexibility 2007/2008	Y			
Other				
Fraud Awareness Plan	Y			
Implement Quality Assurance Assessment Recommendations	Y			

* Findings, recommendations, and corrective actions attached
No specific performance audits

Elizabeth City State University
Audit Plan Summary
Year Ending June 30, 2009

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings	Auditor Comments
Information System Controls				
Security of Academic Records, and Transcripts**				
Internal Control Testing and/or Reviews				
Petty Cash and Change Funds 07-08 **				
Self-Assessment of Internal Controls				
Petty Cash and Change Funds 08-09				
Departmental Audits and/or Reviews				
Athletics**				
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
State Auditor's Request - Nepotism**				
State Auditor's Request - Travel				
State Auditor's Request - Time Sheets**				
State Auditor's Request - Salary Increases				
Special Assignments				
Audit Findings Follow-up				
Update to State Auditor's Financial Statement Audit Report 2006-07				
Follow-up to State Auditor's Financial Statement Audit Report 2005-06				
Compliance Audits				
Travel - Use of State Vehicles**				
Lapsed Salary/Management Flexibility				
Other				

* Findings, recommendations, and corrective actions attached

** Carryover from previous year

Fayetteville State University
Audit Plan Summary
Year Ending [Ended] June 30, 2009

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings	Auditor Comments
Information System Controls				
<u>BANNER Access Verification Procedures</u>	["Yes" or "No"]	["Complete" or "In Process" or "Pending" or "Cancelled"]	["Yes" or "No"]	
Internal Control Testing and/or Reviews				
<u>Internal Control Questionnaires</u>				
<u>Cash Counts</u>				
Departmental Audits and/or Reviews				
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Special Assignments				
Audit Findings Follow-up				
<u>State Audit Findings--Financial Statements YE 30 Jun 07</u>				
<u>State Audit Findings--Financial Aid YE 30 Jun 07</u>				
<u>Internal Audit Office --Audits Completed 07/08</u>				
Compliance Audits**				
<u>Property Accountability</u>				In Management Reply Process as of June 30, 2008
<u>Tuition Waivers</u>				
<u>Financial Aid Files: Awards and Payment Documentation</u>				
<u>EPA Employee Files</u>				
<u>Student Loan Process</u>				
<u>Selected Federally Funded Grants & Research Efforts</u>				In Process as of June 30, 2008
<u>Purchase Card Program</u>				
<u>Central Supply Store and Warehouse</u>				
Lapsed Salary/Management Flexibility				
Other				
* Findings, recommendations, and corrective actions attached				
** Performance Audits				

North Carolina A&T State University Office of Internal Auditing Annual Audit Plan For Fiscal Year July 1, 2008 - June 30, 2009		Approved Audit Plan
Specific Audits	Budgeted Hours	
Information System Controls		
Banner Advancement	215.00	
Banner Finance	490.00	
Electronic Data Analysis	575.00	
Internal Control Testing and/or Reviews		
Surprise Cash Counts and Treasurer's Office cash counts	200.00	
University Ticket Office - Home Football games	200.00	
Office of the State Controller ICQ review	80.00	
Year End Inventory	200.00	
Departmental Audits and/or Reviews		
Rolling Departmental Audits	556.00	
Special Investigations (i.e. Misuse or Misappropriation of Assets)		
Conflict of Interest Review	200.00	
Ethics Line Investigations	285.00	
School of Nursing - complaints	160.00	
Special Assignments		
Audit Findings Follow-up		
Natural Res. & Env. Design - Follow up	55.00	
Financial Consultant - Follow up	245.00	
HR Consultant - Follow up	460.00	
3rd Qtr. CY 08 Follow up of State Audit	150.00	
2nd Qtr. CY 09 Follow up of State Audit	238.00	
State Auditor 90 day Review	400.00	
Prior year audits - Follow - up	388.00	
Unscheduled Audits	528.00	
Compliance Audits		
Various Special Projects and Requests	200.00	
TRIO program - Ronald McNair	292.00	
NCAA Compliance Audit - Phase I	680.00	
Other		
Operations Administration	275.00	
Total Hours	7072.00	

Chancellor's Approval: _____

Audit Committee Chairperson's Approval: _____

Attachment 1

**North Carolina A&T State University
Office of Internal Auditing
Audit Plan for Fiscal Year 2008-2009**

Approved Audit Plan

Audit No.	Audit Description	Total Hours	LaShonna (Hours)	Earl (Hours)	Carolyn (Hours)	Larry Hours
1	Banner Advancement	215.00			205.00	10.00
2	Banner Finance	490.00			440.00	50.00
3	Natural Res.& Env. Design - Follow up	55.00	50.00			5.00
4	Financial Consultant - Follow up	245.00		200.00		45.00
5	HR Consultant - Follow up	460.00		360.00		100.00
6	3rd Qtr. CY 08 Follow up of State Audit	150.00	140.00			10.00
7	2nd Qtr. CY 09 Follow up of State Audit	238.00		228.00		10.00
8	Prior year Audits - Follow up	388.00	60.00		328.00	
9	School of Nursing - complaints	160.00	150.00			10.00
10	TRIO program - Ronald McNair	292.00	42.00	250.00		
11	State Auditor 90 day Review	400.00		300.00		100.00
12	Cash Counts	200.00	80.00	40.00	40.00	40.00
13	Conflict of Interest Review	200.00				200.00
14	Electronic Data Analysis	575.00			525.00	50.00
15	Rolling Departmental Audits	556.00	456.00			100.00
16	Univ. Tkt. Off.- Home football games	200.00	190.00			10.00
17	NCAA Compliance Audit - Phase I	680.00	315.00	270.00		95.00
18	EthicsLine Investigations	285.00	55.00			230.00
19	Unscheduled Audits	528.00	100.00		190.00	238.00
20	Year-end Inventory	200.00	80.00	40.00	40.00	40.00
21	Various - special projects & requests	200.00				200.00
22	Office of State Controller ICQ	80.00		80.00		
23	Operations Administration	275.00	50.00			225.00
Total Direct Labor Hours		7072.00	1768.00	1768.00	1768.00	1768.00
Employee Benefits						
	Holidays	352.00	88.00	88.00	88.00	88.00
	Annual Leave	320.00	80.00	80.00	80.00	80.00
	Sick Leave	256.00	64.00	64.00	64.00	64.00
	Professional Development	320.00	80.00	80.00	80.00	80.00
Total Hours		8320.00	2080.00	2080.00	2080.00	2080.00

Holidays	88	2080
Annual Leave (projected)	80	-312
Sick Leave (projected)	64	1768
Professional Development (projected)	80	
	<u>312</u>	

4 Auditors X 1768 = 7,072 Direct Labor Hours

North Carolina Central University
Audit Plan Summary
Year Ending June 30, 2009

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings*	Auditor Comments
Information System Controls				
ITS Operational Review	Yes			

Internal Control Testing and/or Reviews				
Fixed Asset Review	Yes			
Homecoming Revenue	Yes			
OSC Self Assessment of Internal Control	Yes			
Payroll Outstanding Checks	Yes			
Petty Cash Review	Yes			
Reconciliation Review	Yes			
Departmental Audits and/or Reviews				
Work Aid Review	Yes			

Special Investigations (i.e. Misuse or Misappropriation of Assets)				

Special Assignments				
As requested by Chancellor and BOT	Yes			

Audit Findings Follow-up				
OSA FY07 Financial Statement Review - Follow-Up	Yes			
OSA ITS Special Review - Follow-Up	Yes			
Compliance Audits				
Contract and Grant Program Income				

Lapsed Salary/Management Flexibility				

Other				

* Findings, recommendations, and corrective actions attached

** Performance Audit

The North Carolina School of Science and Mathematics
Audit Work Plan
 Year Ending June 30, 2009

NC Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings*	Auditor Comments
Information System Controls				
Internal Control Testing and/or Reviews				
Departmental Audits and/or Reviews				
Purchasing Audit	Y			
Accounts Payable	Y			
Budgeting	Y			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Special Assignments				
Student Security Deposits	Y			Review process for efficiency.
Library Purchasing	Y			Review process for identifying items to be purchased and monitoring material usage.
Audit Findings Follow-up				
Copier Selection Review	Y			
PSC Audit	Y			
Compliance Audits**				
Lapsed Salary/Management Flexibility				
Other				
Office of State Auditors	Y			Follow-up on any audit reports relevant to NCSSM.
EAGLE	Y			
NCSSM Foundation	Y			Provide assistance as needed.
SCSSI	Y			Provide assistance as needed.
Chancellor Requested Projects	Y			Perform projects at the request of the Chancellor.
Training	Y			
IT Peer Review	Y			Assess possibilities for IT peer review.

* Findings, recommendations, and corrective actions attached

** Performance Audits

**North Carolina State University
Audit Plan Summary
Year Ending June 30, 2009**

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings*	Auditor Comments
Information System Controls				
Distance Education and Learning Technology Applications (DELTA)	Yes			General Information Technology and Internal Control Processes
College of Textiles – Textile Computer Operations (TCO)	Yes			General Information Technology and Internal Control Processes
Student Information Systems Project Audit	Yes			Review of specific project risks, with special attention on user acceptance testing and project communications planning and execution
Internal Control Testing and/or Reviews				
Campus-wide - Compliance with Federal Contracts and Grants Requirements	Yes			Review of Principle Investigator awareness and knowledge of contracts and grants compliance requirements and responsibilities. Also, assess support provided by Central, College, and Departmental administrative units
[See Departmental Audits and/or Reviews for more]	Yes			
Departmental Audits and/or Reviews				
College of Engineering - Department of Electrical and Computer Engineering (ECE)	Yes			Assessment of compliance, internal controls, and efficiency; ECE work evolved into 4 separate audits based upon risks found during planning for this audit; this planned IC audit, considered now to be "ECE #4" was carried forward to the 2009 Annual Audit Plan; see other 3 audits completed below.
College of Education - Department of Mathematics, Science, and Technology Education	Yes			General internal controls over business operations and business office
College of Agriculture and Life Sciences - Department of Plant Pathology	Yes			Review of the business processes and related internal controls
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Office of State Auditor Reports	Yes			Follow-up on any reports including financial, fraud, and IT; OSA report; David King issued "90 Day Letter"
Special Assignments				
Audit Findings Follow-up				
Office of Information Technology – Office of the State Auditor Investigation	Yes			Follow-up issues in prior external audit report
Campus-Wide National Science Foundation Summer Salary	Yes			Follow-up issues in prior external audit (follow-up of 2007 and review of 2008)
College of Agriculture and Life Sciences – Contracts and Grants	Yes			Follow-up issues in prior Internal Audit report
College of Engineering - Materials Science and Engineering Department	Yes			Follow-up issues in prior Internal Audit report
College of Engineering- Electrical and Computer Engineering Department - Faculty Performance Review Audit	Yes			Follow-up issues in prior Internal Audit report
College of Engineering- Electrical and Computer Engineering Department - Contracts and Grants Audit	Yes			Follow-up issues in prior Internal Audit report
Other Completed Operational and IT Audits	Yes			Follow-up issues in prior Internal Audit report
Compliance Audits				
Campus-wide - Compliance with Federal Contracts and Grants Requirements	Yes			Review of Principle Investigator awareness and knowledge of contracts and grants compliance requirements and responsibilities. Also, assess support provided by Central, College, and Departmental administrative units
Campus-Wide Data Security Audit – Security and Disaster Recovery of Sensitive Data	Yes			Review security and disaster recovery protection of important non-centrally stored university data such as data extracts, research data, etc
Campus-Wide Export Controls	Yes			Compliance with federal export control laws and processes in place to ensure compliance
Lapsed Salary/Management Flexibility				
N/A - no longer reporting	No			
Other				
Kenan Institute for Engineering, Technology, & Science-Kenan Fellows Program for Curriculum and Leadership Development	Yes			Consulting on account management processes
County Cooperative Extension Service	Yes			Training on University policies and awareness of issues. On-site reviews as necessary.
Student Information System Implementation	Yes			Consulting on project risk, internal controls, and best practices.
Associated Entities	No			Review of activity in minor foundations
OSA Hot Line Allegations	Yes			Follow-up on allegations delegated from OSA including financial, fraud, and IT.
Office of the State Controller's EAGLE Program	Yes			Annual assistance to the NC State Financial Services Division as needed

* Findings, recommendations, and corrective actions

The University of North Carolina at Asheville
Internal Audit
Audit Plan
Fiscal Year Ending June 30, 2009

Specific Audits	Included in the Audit	Status	Significant Audit Findings	Auditor Comments
Information System Controls				
Banner General Controls	Yes	Pending		General controls review; preliminary audit work has been performed .
Internal Control Testing and/or Reviews				
Office of the State Controller: Self-Assessment of Internal Control for 2009 (Annual Review)	Yes	Pending		Annual review; to be conducted during the 4th quarter of the 2008-2009 fiscal year.
Temporary Wage Process	Yes	Not started		
Foreign National Hiring Process	Yes	Not started		
Departmental Audits and/or Reviews				
National Environmental Modeling & Analysis Center (NEMAC)	Yes	Pending		Scheduled to be conducted during the 2nd quarter of the 2008-2009 fiscal year.
Athletics	Yes	Not started		
Special Investigations (i.e., Misuse or Misappropriation of Assets)				None identified to-date by internal audit.
Special Assignments				None identified to-date by internal audit.
Audit Findings Follow-Up				
Identified external audit issues	Yes	Completed	Yes (see attached)	A financial audit finding was issued by the Office to the State Auditor for the 2007-2008 year. Internal audit performed follow-up work to insure the university had satisfactorily implemented corrective action. The audit issue was resolved during the first quarter of the 2008-2009 fiscal year.
Compliance Audits				
ADA Compliance	Yes	Not started		
Lapsed Salary/Management Flexibility				
Management Flexibility-Lapsed Salaries	Yes	Pending		Annual review. To be determined from conversations with UNC General Administration whether this review is still required to be performed.
Other				
Unannounced cash counts	Yes	Pending		Continual audit activity. Unannounced cash counts will be conducted at random intervals during the 2008-2009 fiscal year.
Year-end observation of Fixed Asset inventory	Yes	Pending		Annual audit activity. Will be conducted during the 4th quarter of the 2008-2009 fiscal year.
Affiliated entities financial statement summary	Yes	Pending		Annual audit activity. Part of internal audit's responsibility is to determine whether the financial statements from the affiliated entities are received in a timely manner.

UNC - Chapel Hill
Audit Plan Summary
Year Ending June 30, 2009

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings*	Auditor Comments
Information System Controls				
Enterprise Resource Planning Participation	Yes	In process		
Server Survey	Yes	In process		
Data Security	Yes	Scheduled		
Internal Control Testing and/or Reviews				
EAGLE Control Certification	Yes	In process		
Timeliness of Vendor Payments	Yes	In process		
Departmental Audits and/or Reviews				
Auxiliary Services - Photocopy Support Services	Yes	In process		
Student Stores	Yes	In process		
Assistance with NCAA Audit 2008	Yes	Scheduled		
Surplus Property	Yes	Scheduled		
Surprise Cash Counts 2009	Yes	Scheduled		
Energy Services	Yes	Scheduled		
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Institute for Science Learning	Yes	In process		
AdmissionPros	Yes	In process		
Citizen Soldier Program	Yes	In process		
DHHS Contracts	Yes	In process		
Sheps Center	Yes	In process		
Carolina Population Center	Yes	In process		
Special Assignments				
Audit Findings Follow-up				
Institute for the Environment Follow-up	Yes	In process		
2008 State Audit Follow-up	Yes	Scheduled		
Compliance Audits				
Other				
Recharge Center Function	Yes	In Process		
ACL Concurrent Audit Routines	Yes	In Process		
ACC Football Settlement 2008	Yes	Scheduled		
Debt Service Function	Yes	Scheduled		
Independent Contractor Function	Yes	Scheduled		
Contract and Grant Expenditures	Yes	Scheduled		
Employment Eligibility Function	Yes	Scheduled		
Human Subjects Research	Yes	Scheduled		
Internal Billings	Yes	Scheduled		
Purchasing Function	Yes	Scheduled		
Restricted Funds	Yes	Scheduled		

* Findings, recommendations, and corrective actions attached

University of North Carolina at Charlotte
Audit Plan Summary
Year Ending June 30, 2009

Specific Audits	Included In the Audit Plan	Status	Significant Audit Findings	Auditor Comments
Information System Controls				
Internal Control Testing and/or Reviews				
Review the self-assessment of internal controls questionnaire submitted to the Office of State Controller (for FY 2008).	Yes			
Review the self-assessment of internal controls questionnaire submitted to the Office of State Controller (for FY 2009).	Yes			
Procedures for Misused of Property Reporting to the SBI	Yes			
Review of petty cash and change funds.	Yes			
Processing Expenses for Federal Grants	Yes			
Payroll Processing	Yes			
Fac Mgt Labor Service Billing Process	Yes			
Departmental Audits and/or Reviews				
Operational Review - College TBD	Yes			
Operational Review - College TBD	Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Special Assignments				
Audit Findings Follow-up				
FY 2007 Annual OSA Financial Audit Finding 90 day Follow-up	Yes			UNC GA mandated follow up
FY 2008 OSA IT Audit Findings 90 day Follow-up	Yes			UNC GA mandated follow up
Time and Attendance (UNCC R2006-1)	Yes			
Information Privacy Compliance (UNCC R2006-3)	Yes			
Bank Reconciliations (UNCC R2007-4)	Yes			
Compliance Audits				
NCAA Compliance by the Athletic Dept (topics noted below)	Yes			
Secondary Employment Procedures	Yes			
Time and Effort Reporting System	Yes			
Student Accounts Receivables Process	Yes			
Biosafety Program				
Lapsed Salary/Management Flexibility				
Review of carry-forward and lapsed salary usage (for FY 2008).	Yes			
Review carry-forward and lapsed salary usage (for FY 2009).	Yes			
Notes				
Topics selected for NCAA compliance: Follow up to 2005 A-10 Compliance Review; Team Travel				

The University of North Carolina at Greensboro
Audit Plan Summary
Year Ending June 30, 2009

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings*	Auditor Comments
Information System Controls				
	["Yes" or "No"]	["Complete"	["Yes" or "No"]	
		"In Process"		
		"Pending"		
		or "Cancelled"]		
Internal Control Testing and/or Reviews				
<u>Clearing Accounts</u>				
<u>EAGLE Internal Control Testing</u>				
<u>Self-Assessment of Internal Controls (EAGLE)</u>				
<u>University Box Office</u>				
<u>Weatherspoon Arts Foundation</u>				
Departmental Audits and/or Reviews				
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
<u>Misuse or Theft of State Property (reporting)</u>				
Special Assignments				
Audit Findings Follow-up				
<u>Follow-up Resolution of Audit Findings of the Office of the State Auditor (Financial Audit)</u>				
Compliance Audits				
<u>Compliance with Donor Terms</u>				
<u>Contracting for Services</u>				
<u>Contracts & Grants (Time & Effort Reporting)</u>				
<u>Intercollegiate Athletics Program</u>				
<u>(assistance with Agreed-Upon Procedures review)</u>				
<u>Travel Reimbursements</u>				
Lapsed Salary/Management Flexibility				
Other				

No specific Performance Audits

* Findings, recommendations, and corrective actions attached

The University of North Carolina at Pembroke
Audit Plan Summary
Year Ending June 30, 2009

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings*	Auditor Comments
Information System Controls				
University Computing & Information Services - Access Rights Granted for Applications of Banner HR & Student				
University Computing & Information Services - Disaster Recovery Plan Annual Update, Testing, and Approval				
University Computing & Information Services - Password Policies and Practices				
Internal Control Testing and/or Reviews				
Campus-wide - Office of State Controller - Self Assessment of Internal Control Questionnaire				
Business Services - Fixed Assets Annual Inventory				
Campus-wide-Surprise Cash Counts & Year End Count Follow-up				
Controller's Office - Year End Cash Counts and Inventory Spot Checks				
Departmental Audits and/or Reviews				
Campus-wide - Student Employment - Policies and Practices				
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Various - Fraud Investigations				
Office of Student Life - Student Travel Reimbursement				
Special Assignments				
Braves One Card - Billing Procedures/Practices				
Audit Findings Follow-up				
Office of the State Auditor Findings Follow-up				
Internal Audit Findings Follow-up				
Compliance Audits				
Business Services - Purchasing - Procurement Card				
Community Service Federal Grants - Random Review of Expenditures for Grants Valued Over \$300,000				
Other				

Upon employment of an Internal Auditor, this plan is expected to change.

* Findings, recommendations, and corrective actions attached

**North Carolina School of the Arts
Audit Plan Summary
Year Ending June 30, 2009**

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings	Auditor Comments
Information System Controls				
General Controls Review				
System Access Rights				
Internal Control Testing and/or Reviews				
Ticket Sales				
Departmental Audits and/or Reviews				
School of Filmmaking				
Student Life Department				
Student Financial Aid				
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Special Assignments				
Business Continuity / Disaster Recovery				
Eagle Program - Internal Control Review				
Rental Property				
Audit Findings Follow-up				
NCSA Foundation Film Inventory				
Purchasing Card				
Compliance Audits				
Other				

* Findings, recommendations, and corrective actions attached

UNCW
Audit Plan Summary
Year Ending June 30, 2009

Item 3

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
	["Yes" or "No"]	["Completed"	["Yes" or "No"]	
		"In Process"		
		"Pending"		
		or "Cancelled"]		
Information System Controls				
Annual Banner Disaster Review	Yes			
Banner Access Review	Yes			
Internal Control Testing and/or Reviews				
OSC Eagle Program - Internal Control Assessment	Yes			Facilitated by IA for OSC
Year End Inventory	Yes			
Departmental Audits and/or Reviews				
Athletics - Administration	Yes			
Banner Payroll Process	Yes			
Cameron School of Business	Yes			
Center for Marine Science	Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
NC SBI Reporting	Yes			
Special Assignments				
Audit Findings Follow-up				
OSA - Financial Statement Findings from FY 2007	Yes			
OSA - Telecommunications Closet Security	Yes			
Compliance Audits				
Eligibility of Athletes	Yes			
Environmental Health & Safety - Hazardous Waste	Yes			
Incomplete Grades	Yes			
Supplemental Pay	Yes			
Lapsed Salary/Management Flexibility				
SRCI Flexibility Budget Revisions	Yes			
Other				
Internal Audit Peer Review Prep/Audit Manual	Yes			
Parking Office Consult - PowerPark System Upgrade	Yes			
UNCW Friends Financial Audit	Yes			

* Findings, recommendations, and corrective actions attached

**Western Carolina University's
Audit Plan Summary
Year Ending June 30, 2009**

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings*	Auditor Comments
Information System Controls				
1. Data Base Access	Yes	Pending		
2. State Auditor IT Audit-WCU IA Staff to assist	Yes	Pending		
Internal Control Testing and/or Reviews				
1. Internal Control Questionnaire/Self Assessment	Yes	Pending		
Departmental Audits and/or Reviews				
1. Student Supply Store/Catamount Clothing Inventory Controls	Yes	Pending		
2. WCU EMS Operations	Yes	Pending		
3. Health and Human Sciences-patient care/liability	Yes	Pending		
4. International Distance Education Program-Jamaica	Yes	Pending		
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
To be performed as necessary				
Special Assignments				
To be performed as assigned				
Major Audit Findings 2007/2008 Follow-up				
1. 2006/2007 Financial Audit Follow-up	Yes	Completed		
2. 2006/2007 Financial Audit Follow-up, 4th quarter	Yes	Pending		
3. Campus Police Follow-up	Yes	Pending		
4. Security of labs/stockrooms follow-up	Yes	Pending		
5. Purchasing Card Follow-up	Yes	Pending		
Compliance Audits				
Other				
1. QEP/Student Engagement Tracking-Advisory Committee	Yes	Pending		
2. Campus Safety-Lighting, Traffic, Security	Yes	Pending		
3. Petty Cash and Receipt Books	Yes	Pending		
4. Cost of College/Departmental photocopies	Yes	Pending		

* Findings, recommendations, and corrective actions attached

**Winston-Salem State University
Internal Audit Plan Summary
For the Fiscal Year Ending June 30, 2009**

Specific Audits	Included in the Audit Plan ["Yes" or "No"]	Status ["Complete" "In Process" "Pending" or "Cancelled"]	Significant Audit Findings ["Yes" or "No"]	Auditor Comments
Information System Controls > Office of the State Auditor, General Controls Information Systems Review (Office of the State Auditor) & Business Continuity/Disaster Recovery	Yes	Pending	Yes *=see attached	> Office of the State Auditor, General Controls Information Systems Review has been re-scheduled for the Fall of 2007. Internal audit worked with the university community to prepare for this impending audit (e.g., follow-up review of prior audit findings; a preliminary review of the general & application controls; security compliance; disaster recovery, etc.) during the fiscal year ending on 6/30/07. As a part of the internal audit work conducted to prepare for the impending IS audit, a review of the university's business continuity/disaster recovery activities was conducted. This audit work was done in conjunction with the IS general controls work. Internal audit will continue IR activities during the 2008 FY.
Internal Control Testing and/or Reviews > Office of the State Controller, Self-Assessment of Internal Control for 2008	Yes	Pending	No	> This review is planned for the Spring of 2008
> Fixed Asset Testing	Yes	Pending	No	> This review is planned for the Spring of 2008
> Cash audits & Campus Police Parking Fines, Fees & Permits Cash Review	Yes	In Process	No	> Routine cash audits performed during the FY, verifying the propriety of cash collections in specific university areas.
Departmental Audits and/or Reviews > School of Health Sciences (**=Performance Audit)	Yes	Pending	No	> This audit is planned to begin in the Fall of 2007
Special Investigations (i.e. Misuse or Misappropriation of Assets) > State Property Incident Reports	Yes	In Process	No	> Internal audit continually allocates resources to respond to and if warranted, investigate all incidents involving the abuse, theft, or misappropriation of State assets received during each fiscal year.
> University College - Cash Collections (Special Review)	Yes	In Process	Yes	> Internal audit was contacted regarding missing cash collected during an open house activity. Internal audit is investigating the controls in this area and investigating these missing funds.
> University Ticket Office (Special Review)	Yes	In Process	Yes	> Internal audit was contacted regarding missing books of season tickets. Internal audit is investigating the controls in this area and the disposition of these missing items.
> Financial Aid (Misappropriation of Assets)	Yes	In Process	Yes	> Internal audit is investigating allegations of fiscal impropriety, involving university employees and financial aid student refund checks.
Special Assignments > Ethics Hotline Reports	Yes	In Process	No	> Internal audit continually allocates resources to respond to and if warranted, investigate all Ethics Hotline calls received during the fiscal year.
Audit Findings Follow-up				
Compliance Audits > Immigration, Visas, & Foreign National Compliance	Yes	Pending	No	> This review has been re-scheduled from the 2007 internal audit plan to take place during the 2007-2008 fiscal year.
> Grants & Contracts (**=Compliance Audit)	Yes	Pending	No	> This audit is planned to be conducted during the 2007-2008 fiscal year.
> MSEN & Mass Communications - Student Accounts in the WSSU Foundation (Compliance Audit)	Yes	Pending	No	> This audit is planned to be conducted during the 2007-2008 fiscal year.
Lapsed Salary/Management Flexibility > Lapsed Salary/Management Flexibility Fund Review	Yes	Pending	No	> If still required, this review will be conducted during the fourth quarter of the 2008 fiscal year.
Other				

* Findings, recommendations, and corrective actions attached

** Performance, operational effectiveness reviews

University of North Carolina General Administration
Audit Plan Summary
Year Ending June 30, 2009

Specific Audits	Included in the Audit Plan	Status	Significant Audit Findings*	Auditor Comments
Information System Controls				
Active Directory IT Application for Security				
Internal Control Testing and/or Reviews				
UNC Television - Asset Control (wasn't able to perform last yr)				
Office of State Controller - Internal Control Questionnaire				
External Computer Deployment to School Systems				
Departmental Audits and/or Reviews				
Academic Affairs Contracts and Grants Compliance				
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Various - Fraud/Misuse Investigations				
Special Assignments				
Various - Special Projects and Requests				
Audit Findings Follow-up				
Various - Follow-up of Office of State Auditor Findings				
Compliance Audits				
Lapsed Salary/Management Flexibility				
Management Flexibility - Lapsed Salary				
Carryforward Funding				
Other				

Upon employment of an Internal Auditor, this plan is expected to change.

* Findings, recommendations, and corrective actions attached