

Approval of Campuses' Internal Audit Plans for 2009-10

In November 2005, the Board adopted the recommendations of the Best Financial Practices Task Force. As part of those recommendations, each campus is to submit their Internal Audit plans (attached) as approved by each campuses' Board of Trustees.

It is recommended that the campuses' Internal Audit Plans be approved.

APPENDIX A
University System
Summary of Internal Audit Plans
For Year Ending
June 30, 2010

Specific Audits	Number of Schools	Number of Audits
Information System Controls		
Access Controls	4	4
Application System Audit - Financial System	1	1
Assistance with State IT Audit	3	3
Banner Finance	1	1
CBORD	1	1
Conferences and Institutes System	1	1
Data Security	1	1
Disaster Recovery Plans	5	5
Enterprise Resource Planning Participation	1	1
General Controls Review	3	4
Housing & Residence Life On-line Assignment System	1	1
HR - Human Resources Information System	1	1
ITCS Log Review Processes and Privileged User Accounts	1	1
Physical Plant Facility Max Program	1	1
Security of Academic Records and Transcripts	1	1
Server Survey	1	1
University's Mobile Computing Practices	1	1
Internal Control Testing and/or Reviews		
Advancement Services (Gifts Processing)	1	1
Bank Reconciliations	2	2
Campus Wide - Asset Control	1	1
Recruitment and Hiring	2	2
College of Engineering - FREEDOM Center	1	1
Computer Accountability	1	1
Deposits of Receipts	1	1
EAGLE/UNC FIT	7	15
Financial Transactions of Police and Public Safety	1	1
Fraud Risk Assessment & Testing	3	3
Payroll Processing	1	1
Petty Cash and Change Funds	5	6
Property Accountability	2	2
Purchasing Card (P-Card) Transactions	3	3
Review of Employee Entry/Exit Process	1	1
Self Assessment of Internal Control	10	11
Student Loan Process	1	1
Time and Attendance Record System	1	1
University Governance/Legal Affairs Audit	1	1
Vendor Payments	1	1
Weatherspoon Arts Foundation (Inventory Observation)	1	1
Year End Inventory	6	6
Departmental Audits and/or Reviews		
Associated Entity (Vinticulture)	1	1
ASU Energy Center	1	1
ASU Motor Pool	1	1
ASU Trust Funds	1	1
Athletics	4	4
Auxiliary Performance	1	1
Auxiliary Services - Photocopy Support Services	1	1
Budgeting	1	1
Campus Safety	1	1
College of Arts and Sciences	1	1
Community Music School	1	1
Continuing Studies	1	1
Contract and Grants Sub Award Monitoring	1	1
Criminal Background Check Process	1	1
Departmental Cash Receipts	1	1
Dining	1	1
Discretionary Funds	1	1
Energy Services	1	1
Foundation Quarterly Review of Disbursements	1	1
Graduate School	1	1
Housing and Residence Life	3	3
Independent Contractor Function	1	1
Institutional Animal Care/Lab Animal Medicine	1	1
Internal Billings - MMD	1	1

APPENDIX A
University System
Summary of Internal Audit Plans
For Year Ending
June 30, 2010

Specific Audits	Number of Schools	Number of Audits
Departmental Audits and/or Reviews (cont'd)		
International Distance Education Program-Jamaica	1	1
Mini-Term	1	1
N.C. Arboretum	1	1
New River Light and Power	1	1
Operational Review - Belk College of Business	1	1
Operational Review - College of Health and Human Services	1	1
Public Service	1	1
Recreation and Leisure Studies	1	1
SEAA Loan / Aid Automated Voucher Feed Processing	1	1
Student Stores	2	2
Summer Sessions Outreach Programs	1	1
Surplus Property	1	1
UNC-TV P-Card and Accounts Payable Processing	1	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)		
AdmissionPros	1	1
Cooperative Extension Service	1	1
DHHS Contracts	1	1
Ethics Line Investigations	1	
Hot-line Tips from State Auditors	2	
International Affairs	1	1
Misuse or Theft of State Property (Reporting)	1	
NC Teaching Fellows	1	1
Pediatrics Cardiology	1	1
Special Reviews - Pending (Budgeted 1000 hours)	1	
TEACCH	1	1
Unscheduled Audits	1	
Various as Occurs	3	
Special Assignments		
Associated Entities	1	0
Banner Course Coding	1	
Carolina Population Center	1	1
Committee Assignments	3	
Computer Repair Center	1	1
Cooperative Extension Service - Training	1	0
Email Task Force	1	0
Identity and Access Management (IAM) Project	1	0
Internal Control Officer for EAGLE	1	0
Library Purchasing	1	1
NC Moodle Pilot	1	0
Ob/Gyn Cash	1	1
Parking Office Consult - T2 System	1	
Risk Assessment of Information Technology Infrastructure	1	
Special Audits Requested by Management	1	
Student Security Deposits	1	1
Various as Occurs	2	
Audit Findings Follow-up		
AFI - Follow-up	1	1
Follow-up of Financial Consultant Audit	1	1
Follow-up of HR Consultant Report	1	1
Internal Audit Issues	2	
Internal Audit Reports	8	43
Office of the State Auditor Findings	13	18
Prior Year Audits - Follow-up	2	
University-wide Follow-up	1	1
Compliance Audits		
Audit Petty Cash/Change Fund/Receipt Books Accountability	1	1
Biosafety Program	1	1
Cellular Phone and Internet	2	2
Chemical Storage	1	1
Conflict of Interest and Commitment (Grants)	1	1
Contracting for Services	1	1
Contracts and Grants	5	7
Eligibility of Athletes	1	1
Environmental Compliance	2	2
EPA Employee Files	1	1

APPENDIX A
University System
Summary of Internal Audit Plans
For Year Ending
June 30, 2010

Specific Audits	Number of Schools	Number of Audits
Compliance Audits (cont'd)		
Export Control Regulations - Shipping/Travel	1	1
Financial Aid	6	6
Forest Stewards, Inc. - Associated Entity	1	1
Human Resources/Payroll	3	3
Misuse of State Property Reporting Procedures	1	1
NCAA Compliance Audit	3	3
Print Shop Operations	1	1
Purchase Orders	1	1
Review Selected Construction and Renovation Contracts	1	1
Special Responsibility Constituent Institution Budget Revisions	1	1
Title IX - Athletics	1	1
Travel - Use of State Vehicles	1	1
Travel Reimbursements	2	2
Tuition Waivers	2	2
University Affiliation Agreements	1	1
University Compliance Reporting	1	1
Various Special Projects and Requests	1	1
Other		
ACC Football Settlement 2009	1	
ACL Concurrent Audit Routines	1	
Affiliated-Entities Financial Statement Summaries	1	0
Chancellor Requested Projects	1	
Consultations	1	0
Continuous Auditing/Monitoring	2	0
Debt Service Function	1	
Development of Up to Date Procedures Manual	1	0
Employment Eligibility Function	1	
Expenditure Audit of Selected University Accounts	1	1
Facilities Management Labor Service Billings	1	1
Human Subjects Research	1	
Independent Contractor Function	1	
Internal Audit 2011 Quality Assurance Review	1	0
Internal Billings	1	
NCSSM Foundation	1	1
Office of the State Auditor	1	
Operations Administration	1	0
Purchasing Function	1	
Quality Assurance Review	1	
Restricted Funds	1	
Review of 2008-2009 Transactions Authorized under Management Flexibility	1	1
Review of Lapsed Salary Expenditures	4	4
Risk Assessments	1	0
SCSSI	1	1
Timely Deposits/Transfers from the Foundation to the University	1	1
UNCW Friends Financial Audit	1	1
University Keys/Security of Buildings/Alarm Systems	1	1
Total Audits	265	270

Appalachian State University
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Access Controls	1
Review in preparation for State IT audit	1
Housing & Residence life On-line assignment system	1
Conferences and Institutes System	1
Physical Plant Facility Max Program	1
University Disaster Recovery Plans - Food Services, Bookstore, New River Light and Power, Infor. Tech.	1
Internal Control Testing and/or Reviews	
Campus Wide - Petty Cash	1
Campus Wide - Asset Control	1
EAGLE Program - Walkthroughs and Testing	1
Inventory Verification	1
Campus Wide - Quarterly Review of P-Card transactions	1
Evaluation of the FIT Program (Finance Transformation)	1
Campus Wide - Hiring Policies	1
Departmental Audits and/or Reviews	
Athletics	1
New River Light and Power	1
Foundation Quarterly review of Disbursements	1
ASU Energy Center	1
ASU Trust Funds	1
Discretionary Funds	1
Associated Entity (Vinticulture)	1
ASU Motor Pool	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Hot-line tips from State Auditors	
Special Assignments	
Internal Control Officer for EAGLE	
Data Standards Committee	
Software Evaluation Committee	
Audit Findings Follow-up	
Follow up on State Financial Audit	1
Follow up on State Fiscal Control Audit	1
Various - Follow up on Internal Audits and Reviews	
AFI - Follow up	1

APPENDIX A
Appalachian State University
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Compliance Audits	
Federal Grants - GEAR UP	1
Federal Grants - Pell Grants	1
Federal Grants - Other	1
Chemical Storage	1
Other	
Committee Involvement	
Development of Up to Date Procedures Manual	
Total Audits	28

East Carolina University
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Disaster Recovery Test 2009	1
2nd Follow-Up State Auditor IT Audit	1
ITCS Log Review Processes and Privileged User Accounts	1
University's Mobile Computing Practices	1
Internal Control Testing and/or Reviews	
EAGLE Testing and Fixed Assets Testing	1
E&Y Financial Aid and Student Receivables	1
E&Y Contracts and Grants	1
E&Y General Accounting, Financial Reporting, & Budgeting	1
E&Y Payroll	1
E&Y Purchase to Pay	1
Review of Employee Entry/Exit Process	1
2nd Follow-Up OSA 2006-2007 Reportable Conditions	1
Departmental Audits and/or Reviews	
Dining	1
Housing	1
Graduate School	1
Continuing Studies	1
Recreation and Leisure Studies	1
Special Investigations (i.e. Misuse or Misappropriations of Assets)	
Special Reviews - Pending (Budgeted 1000 hours)	1
International Affairs	1
Special Assignments	
Audit Findings Follow-up	
University Policies, Procedures, and Training (L08031)	1
Maritime Studies (L08030)	1
Readmission of Student (L08020)	1
O/S 06/07 Audit - 2nd FU Radiation Oncology (N07015)	1
O/S 07/08 Audit - 2nd Student Life Meal Cards (L07035)	1
O/S 07/08 Audit - 2nd SOA Issuance of Keys (L07007)	1
Fundraising Events (L08008)	1
Moving Expenses(L07055)	1
CHSC Employee Expenses (L08011)	1
Petty Cash Controls (L09005.2)	1
Accounts Payable (A07020)	1
Chemistry Payroll & Admin (L08021)	1
Chemistry Purchases & Inventory (L08058)	1
University Cashier's Office (A08010)	1
REAP Expense Review (L09014)	1
Biology Research (L08036)	1
ECU Police Department (L09041)	1

East Carolina University
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Compliance Audits	
Title IX - Athletics	1
Other	
Consultations	
Continuous Auditing/Monitoring	
Fraud Risk Assessment	
Internal Audit 2011 Quality Assurance Review	
Risk Assessment 2010/2011	
Risk Assessment 2009/2010	
Total Audits	37

Elizabeth City State University
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Security of Academic Records, and Transcripts**	1
Internal Control Testing and/or Reviews	
Petty Cash and Change Funds 08-09**	1
Self-Assessment of Internal Controls	1
Petty Cash and Change Funds 09-10	1
Departmental Audits and/or Reviews	
Athletics**	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
State Auditor's Request - Travel**	1
State Auditor's Request - Misuse of State Property**	1
State Auditor's Request - Time Sheets**	1
Special Assignments	
Audit Findings Follow-up	
Compliance Audits	
Travel - Use of State Vehicles**	1
Telecommunication Devices	1
Other	
Total Audits	10

* Findings, recommendations, and corrective actions attached

** Carryover from previous year

APPENDIX A
Fayetteville State University
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Banner Access Verification Procedures	1
Review of IT Disaster Recovery Plan	1
Internal Control Testing and/or Reviews	
FSU Bank Account Reconciliations	1
Student Loan Process	1
EAGLE project	1
Implementation of UNC FIT Standards	1
Departmental Audits and/or Reviews	
Review of Operations/Human Resources/Payroll	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Office of the State Auditor Findings	1
Compliance Audits	
EPA Employee Files	1
Housing Operations	1
Print Shop Operations	1
Environmental Compliance	1
Use and Accountability of Cell Phones and Other Electronic Communication Devices	1
Tuition Waivers	1
Financial Aid: Approvals, Awards, and payment Documentation	1
Other	
Total Audits	15

North Carolina A and T State University
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Banner Finance	1
Internal Control Testing and/or Reviews	
Surprise Cash Counts and Treasurer's Office Cash Counts	1
OSC ICQ review	1
Year End Inventory	1
Departmental Audits and/or Reviews	
Summer Sessions Outreach Programs	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Ethics Line investigations	
Unscheduled Audits	
Special Assignments	
Audit Findings Follow-up	
Follow-up of HR Consultant Report	1
Follow-up of Financial Consultant Audit	1
Prior Year Audits - Follow-up	1
Compliance Audits	
Various Special Projects and Requests	
NCAA Compliance Audit - Phase I	1
Conflict of Interest and Commitment (Grants)	1
Other	
Operations Administration	
Total Audits	10

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

Specific Audits	Number of Audits
Information System Controls	
Internal Control Testing and/or Reviews	
Purchasing and Payables Process Review	1
Payroll Process Review	1
Capital Assets and Inventory Process Review	1
Foundation Related Party Transactions Process Review	1
Annual Disclosure Process Review	1
Departmental Audits and/or Reviews	
Principal Investigator Transition Review	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Misappropriation of Assets	
Audit Issue and Allegation Monitoring	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
OSA IT Follow-up	1
OSA Financial Audit Follow-up	2
Compliance Audits	
Other	
Radio Statio FY 09 Financial Statement Audit	1
Total Audits	10

North Carolina State University
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Audits
Information System Controls	
IT General Controls - DELTA	1
IT General Controls - Student Affairs	1
Application System Audit - Financial system	1
HR - Humna Resources Information System	1
Internal Control Testing and/or Reviews	
College of Engineering - FREEDOM Center	1
Departmental Audits and/or Reviews	
Cooperative Extension Service	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Cooperative Extension Service - Training	1
Associated Entities	1
Identity abd Access Management (IAM) Project	1
Email Task Force	1
University IT Committee (UITC)	1
NC Moodle Pilot	1
Audit Findings Follow-up	
OIT - OSA General IT Controls	1
Office of the State Auditor Findings	1
College of Engineering, Electrical and Computer Engineering Department - Faculty Performance Review Audit	1
College of Engineering, Electrical and Computer Engineering Department - Contracts and Grants Audit	1
Other Completed Operational and IT Audits	1
Compliance Audits	
University-wide - High Risk C & G Compliance Audit	1
Other	
Total Audits	18

University of North Carolina at Asheville
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Follow-up - General Controls review	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Departmental Audits and/or Reviews	
Athletics	1
N.C. Arboretum	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Special Assignments	
Bookstore	1
Audit Findings Follow-up	
N.C. Center for Creative Retirement	1
Financial Audit	1
Compliance Audits	
Human Resources	1
Other	
Unannounced Cash Counts	1
Year-End Observation of Fixed Asset Inventories	1
Affiliated Entities Financial Statement Summaries	1
Total Audits	11

University of North Carolina at Chapel Hill
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Enterprise Resource Planning Participation	1
Server Survey	1
Data Security	1
Assistance with State IT Audit	1
Internal Control Testing and/or Reviews	
EAGLE Control Certification	1
UNC FIT	1
Departmental Audits and/or Reviews	
Student Stores	1
Auxiliary Services - Photocopy Support Services	1
Surprise Cash Counts 2010	1
Assistance with NCAA Audit 2009	1
Institutional Animal Care/Lab Animal Medicine	1
Energy Services	1
Independent Contractor Function	1
Internal Billings - MMD	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Pediatrics Cardiology	1
AdmissionPros	1
NC Teaching Fellows	1
DHHS Contracts	1
TEACCH	1
Special Assignments	
Computer Repair Center	1
Ob/Gyn Cash	1
Carolina Population Center	1
Audit Findings Follow-up	
University-wide Follow-up	1
2009 State Audit Follow-up (financial & IT)	1
Compliance Audits	

University of North Carolina at Chapel Hill
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Other	
Employment Eligibility Function	1
Restricted Funds	1
Debt Service Function	1
ACL Concurrent Audit Routines	1
ACC Football Settlement 2009	1
Independent Contractor Function	1
Contract and Grant Expenditures	1
Human Subjects Research	1
Internal Billings	1
Purchasing Function	1
Total Audits	34

University of North Carolina at Charlotte
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Internal Control Testing and/or Reviews	
Fraud Risk Assessment	1
University Governance/Legal Affairs Audit	1
Review Annual Self Assessment of Internal Controls (for 2009)	1
Review Annual Self Assessment of Internal Controls (for 2010)	1
Departmental Audits and/or Reviews	
Operational Review - Belk College of Business	1
Operational Review - College of Health and Human Services	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Special Assignments	
Audit Findings Follow-up	
Follow-up to 2008 OSA IT General Controls Audit Findings	1
Follow-up to FY2008 OSA Financial Audit Report Finding	1
Restricted Gift Administration (UNCC R2007-1)	1
Travel Policy and Procedures (R2008-1)	1
Banner Security Access (UNCC R2007-8)	1
Compliance Audits	
Misuse of State Property Reporting Procedures	1
Audit Petty Cash/Change Fund/Receipt Books Accountability	1
Financial Aid Processing (include NCAA compliance component)	1
Biosafety Program	1
Other	
Review carry-forward and lapsed salary usage (for FY 2009)	1
Total Audits	16

University of North Carolina at Greensboro
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Internal Control Testing and/or Reviews	
Advancement Services (Gifts Processing)	1
EAGLE Internal Control Walkthroughs & Testing (Self-Assessment of Internal Controls)	1
Purchasing Card (P-Card) Transactions	1
Eweatherspoon Arts Foundation (inventory Observation)	1
Departmental Audits and/or Reviews	
Departmental Cash Receipts	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Misuse or Theft of State Property (Reporting)	
Special Assignments	
Audit Findings Follow-up	
Office of the State Auditor Findings	1
Compliance Audits	
Contracting for Services	1
Contracts and Grants (Time & Effort Reporting)	1
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)	1
Travel Reimbursements	1
Other	
Carry-forward, Lapsed Salary and Management Budget Flexibility	
Total Audits	10

University of North Carolina at Pembroke
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Review of Disaster Recovery Plan	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Property Accountability	1
Financial Transactions of Police and Public Safety Department	1
Departmental Audits and/or Reviews	
Human Resources	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Special Audits Requested by Management	
Audit Findings Follow-up	
Follow-up on Audit Findings	1
Compliance Audits	
Review of Financial Aid Files	1
Tuition Waivers	1
Review of Delected Construction and Renovation Contracts	1
Purchase Orders	1
Other	
Total Audits	10

University of North Carolina at Wilmington
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Banner Access Review	1
Annual Disaster Recovery Review	1
Internal Control Testing and/or Reviews	
OSC EAGLE Program - Internal Control Assessment	1
Year End Inventory	1
Departmental Audits and/or Reviews	
Athletics - Business Affairs	1
College of Arts and Sciences	1
Public Service	1
Housing and Residence Life	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Special Assignments	
Banner Course Coding Consultation	
Parking Office Consultation - T2 System	
Audit Findings Follow-up	
Named Scholarships	1
UNCW Passport Acceptance Agency	1
Purchasing Card	1
University Vehicle	1
UNCW Presents	1
Travel Office	1
International Programs	1
Network and Communications	1
Incomplete Grades	1
Associated Entities Follow-up	1
OSA Financial Statement Findings from FYE 6/30/07	1
Compliance Audits	
Eligibility of Athletes	1
Environmental Health & Safety - Hazardous Waste (Continuation)	1
University Compliance Reporting	1
Special Responsibility Constituent Institution Budget Revisions	1
Other	
UNCW Friends Foundation Audit	1
Quality Assurance Review	
Continuous Auditing	
Total Audits	24

**University of North Carolina School of the Arts
Audit Plan Summary
For Year Ending
June 30, 2010**

Specific Audits	Number of Audits
Information System Controls	
General Controls Review	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Departmental Audits and/or Reviews	
Community Music School	1
Surplus Property	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Special Assignments	
EAGLE Project	
Audit Findings Follow-up	
Ticket Sales	1
Rental Property	1
Foundation Film Inventory	1
Office of State Auditor Financial Audit Findings	1
Compliance Audits	
Student Financial Aid	1
Other	
Review Usage of Lapse Salary Carry-forward	1
Facilities Management Labor Service Billings	1
Total Audits	11

APPENDIX A
Western Carolina University
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Audits
Information System Controls	
CBORD	1
Internal Control Testing and/or Reviews	
Internal Control Questionnaire/Self Assessment	1
Fraud Prevention Control Testing (Result of FRA)	1
Departmental Audits and/or Reviews	
International Distance Education Program - Jamaica	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
To be performed as necessary	
Special Assignments	
To be performed as necessary	
Risk Assessment of Information Technology Infrastructure	1
Audit Findings Follow-up	
2008/2009 IT Audit - State Auditor - 90 Day Count	1
2008 Financial Audit - State Auditor - 90 Day Count	1
2008 Financial Audit - State Auditor - 1st Quarter	1
Security of Labs/Stockrooms, College of Arts and Sciences	1
CatCard Audit	1
EMS Audit - 2nd Follow-up	1
Compliance Audits	
Financial Aid/Institutional Scholarship Award Process	1
University Affiliated Agreements	1
Forest Stewards, Inc. - Associated Entity	1
Export Control Regulations - Shipping/Travel	1
Other	
Review of Lapsed Salary Expenditures	1
Timely Deposits/Transfers from the Foundation to the University	1
University Keys/Security of Buildings/Alarm Systems	1
Expenditure Audit of Selected University Accounts	1
Total Audits	19

Winston-Salem State University
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Audits
Information System Controls	
Internal Control Testing and/or Reviews	
P-Card Compliance	1
Payroll Processing	1
Bank Reconciliations	1
Vendor Payments	1
Year End Testing (Inventories - Equip., Fuel Oil, Postage, Cash)	1
Property Accountability	1
Deposit of Receipts	1
Computer Accountability	1
Departmental Audits and/or Reviews	
Auxiliary Performance	1
Campus Safety	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Committees	
Audit Findings Follow-up	
Office of the State Auditor Findings	1
Compliance Audits	
Contract and Grants	1
Financial Aid	1
Travel Payments	1
Other	
Total Audits	14

**North Carolina School of Science and Mathematics
Audit Plan Summary
For the Year Ending
June 30, 2010**

Specific Audits	Number of Audits
Information System Controls	
Internal Control Testing and/or Reviews EAGLE/UNC-FIT	1
Departmental Audits and/or Reviews Payroll Budgeting Criminal Background Check Process Recruitment and Hiring Mini-Term	1 1 1 1 1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Special Assignments Student Security Deposits Library Purchasing	
Audit Findings Follow-up Purchasing Accounts Payable	1 1
Compliance Audits	
Other Review of 2008-2009 Transactions Authorized under Management Flexibility Office of State Auditors Chancellor Requested Projects NCSSM Foundation SCSSI	
Total Audits	8

University of North Carolina General Administration
Audit Plan Summary
For Year Ending
June 30, 2010

Specific Audits	Number of Audits
Information System Controls	
Financial Record System Access / Controls	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Capital Assets & Inventory Verification	1
Time and Attendance Record System	1
UNC FIT Key Performance Indicator Reporting	1
Departmental Audits and/or Reviews	
Contract and Grant Sub Award Monitoring	1
UNC-TV P-Card and Accounts Payable Processing	1
SEAA Loan / Aid Automated Voucher Feed Processing	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	1
Special Assignments	
Various As Occurs	1
Audit Findings Follow-up	
Office of the State Auditor Findings	1
Compliance Audits	
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	12