

Attachments to the October 7, 2010 Minutes

**The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2011**

Specific Audits	Number of Audits	Institution
Financial Audits/Reviews		
Include audits/reviews having a direct relation to financial information at the institution.		
Petty Cash/Change Fund Counts	13	ASU, FSU, UNCC, UNC-CH, NC A&T, ECU, WSSU, UNC-P
Inventory Testing	5	ASU, ECU, NC A&T, WSSU
Athletics	1	ASU
New River Light & Power	1	ASU
ASU Food Services	1	ASU
Student Union	1	ASU
Endowments and Gift Management	1	FSU
Capital Assets	1	NCSSM
Assist Athletics Auditors	1	UNC-CH
Friends of UNCW Financial Review	1	UNCW
The Friends of N.C. State Baseball, L.L.C. ("Rally Club")	1	NCSU
Review of Student Accounts Receivable Balances	1	NCCU
Payroll Review	1	NCCU
Financial Statement Review/Year End Inventory	1	NCCU
Information System Controls		
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.		
Access Controls	3	ASU, NCSSM, UNC GA
Holmes Center Ticket Operations	1	ASU
Housing & Residence Life On-line Assignment System	1	ASU
Parking & Traffic System	1	ASU
Motor Pool System	1	ASU
Disaster Recovery	6	ECU, FSU, UNCW, ASU, WSSU
Follow-Up OSA IT Audit	2	ECU, NC A&T
Dentralized IT System Controls	1	ECU
Banner Access Verification Procedures	1	FSU
Follow-up - General Controls Review	1	UNCA
IT General Controls	1	UNCC
Data Security	1	UNC-CH
Banner Finance	1	NC A&T
Security of Academic Records and Transcripts	1	ECSU
Distance Education and Learning Technology Applications (DELTA) - IT General Controls	1	NCSU
College of Agriculture and Life Sciences, Cooperative Extension Service - IT General Controls	1	NCSU
Office of Information Technology (OIT) – Infrastructure, Systems, and Operations – University Virtual Computing Services	1	NCSU
CBORD System	1	WCU
University Payroll System	2	WCU, WSSU
Network Security Review	1	NCCU

**The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2011**

Specific Audits	Number of Audits	Institution
Audits/Reviews of Internal Controls		
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.		
UNC Fit Assessments, Monitoring and Testing	4	ASU, NCSSM, UNC-CH, NC A&T
Departmental Budget Reconciliations	1	ASU
Campus Wide Asset Control	1	ASU
Travel	5	ASU, ECU, UNC-SA, WSSU, NCCU
Campus Wide Comp Time	1	ASU
Procurement Card Review	3	ASU, UNC-SA, WSSU
Foundation Expenditure Review	1	ASU
Student Pay Process	1	ECU
University Collections Process	1	ECU
Invoice/Receipting Process	1	ECU
Internal Control Questionnaire/Self Assessment	12	FSU, NC A&T, WCU, UNCA, UNCC, UNCG, UNC GA, ECSU, WSSU, NCCU, UNCP
Payroll	1	NCSSM
Management Flexibility	4	NCSSM, UNC-C, NCCU
Fixed Assets (Capital Equipment)	2	UNCG, NCCU
Foundation Finance (Unitization)	1	UNCG
Gift Processing (Stock)	1	UNCG
Purchasing - Purchase Orders / SciQuest	1	UNCG
Weatherspoon Arts Foundation (Inventory Observation)	1	UNCG
SRCI Budget Revision Procedure	1	UNCW
Capital Assets & Inventory Verification	1	UNC GA
Time and Effort Record System	1	UNC GA
Petty Cash and Change Funds	2	ECSU
College of Engineering, Electrical and Computer Engineering Department	1	NCSU
Cash Receipts Cycle	1	UNC-SA
Fraud Prevention Control Testing (Result of FRA)	1	WCU
Vendor Payments	1	WSSU
Tuition Waivers	1	WSSU
Review of Work-Aid	1	NCCU
Performance/Operational Audits and/or Reviews		
Include audits/reviews of departmental operations and activities.		
ASU Energy Center	1	ASU
ASU Trust Funds	1	ASU
Discretionary Funds	1	ASU
ASU Motor Pool	1	ASU
ASU Endowment Fund	1	ASU
Print Shop	1	ASU
Parking & Traffic	1	ASU
New York Loft	1	ASU
Dining	1	ECU
Housing	2	ECU, FSU
Continuing Studies	1	ECU
Child Development Lab	1	ECU
Print Shop Operations	1	FSU
Financial Aid	1	FSU

**The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2011**

Specific Audits	Number of Audits	Institution
Review of Operations/Human Resources (Two sub-areas to complete)	1	FSU
J. W. Seabrook Auditorium	1	FSU
Student Life	1	NCSSM
Employee Criminal Background Checks	1	NCSSM
Athletics	3	UNCA, ECSU, UNCW
N.C. Arboretum	1	UNCA
Admin Operations Review - College of Computing and Informatics	1	UNCC
Admin Operations Review - College of Arts+Architecture	1	UNCC
Payroll Operations	1	UNCC
Insurance Coverage Assessment Process	1	UNCC
Alumni Affairs Business Operations	1	UNCC
International Programs Business Operations	1	UNCC
Debt Service Function	1	UNC-CH
TIM System	1	UNC-CH
PARS Review	1	UNC-CH
Auxiliary Services Contracts/Meal Plan Review	1	UNC-CH
Energy Services	1	UNC-CH
Independent Contractor Function	1	UNC-CH
Institutional Animal Care/Lab Animal Medicine	1	UNC-CH
Internal Billings - MSD	1	UNC-CH
Public Service	1	UNCW
Watson School of Education	1	UNCW
Pharmacy	1	UNCW
Contract and Grant Sub Award Monitoring	1	UNC GA
UNC-TV P-Card and Accounts Payable Processing	1	UNC GA
SEAA Loan / Aid Automated Voucher Feed Processing	1	UNC GA
Faculty Workload Analysis	1	NC A&T
University Copy Machines - Security of Copied Materials	1	NC A&T
Human Resources Division - Human Resources Information System	1	NCSU
International Distance Education Program-Jamaica	1	WCU
Human Resources/EEO	1	WSSU
Contracts & Grants Review: HBCU HAVEN Grant	1	NCCU
Student Financial Aid Review	1	NCCU
Compliance Audits		
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.		
Gear Up	1	ASU
Federal Grants - Work-Study	1	ASU
Federal Grants - Stimulus Funded	1	ASU
State Grants	1	ASU
UNC FIT Standards for Grants	1	ASU
Contracted Services	1	ASU
Reporting of Misuse of State Property	1	ECU
Conflict of Interest and Commitment	2	FSU, NC A&T
Environmental Compliance	1	FSU
Office of Financial Aid	1	UNCA
Human Resources	1	UNCA
NCAA Compliance - Student Athlete Eligibility	1	UNCC
Annual Review of Misuse of State Property Reporting Procedures	1	UNCC
Cashiers Office (Student Refunding)	1	UNCG
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)	1	UNCG
Misuse or Theft of State Property (reporting)	1	UNCG
Travel Reimbursements	1	UNCG

**The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2011**

Specific Audits	Number of Audits	Institution
Eligibility of Athletes	1	UNCW
University Compliance Reporting	1	UNCW
Campus Crime Report Compliance	1	UNCW
Carry-forward, Lapsed Salary and Management Budget Flexibility	1	UNC GA
NCAA Compliance Audit-Phase I	1	NC A&T
Student Health Insurance Waivers	1	NC A&T
Travel - Use of State Vehicles	1	ECSU
Telecommunication Devices	1	ECSU
University Wide, Contracts and Grants - Effort Reporting	1	NCSU
Enrollment Management and Services –Scholarships and Financial Aid	1	NCSU
Higher Education Opportunity Act of 2008	1	UNC SA
Hazardous Material	1	UNC SA
Federal Student Aid Program Participation Agreement	1	UNC SA
University Affiliation Agreements	1	WCU
Forest Stewards, Inc. - Associated Entity	1	WCU
Purchase Orders	1	UNCP
Proper Accountability	1	UNCP
Tuition Waivers	1	UNCP
Review Selected Construction and Renovation Contract	1	UNCP
Academic Affairs Conflict of Commitment Forms	1	NCCU
Summer 2010 Camps	1	NCCU
Audit Findings Follow-up		
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.		
State Auditor Findings - Follow-up	20	ASU,FSU, NCSSM, UNCA, UNC-CH, UNCG, UNCW, ECSU, NCSU, UNC SA, WCU, WSSU, UNCP, NCCU
Readmission of Student	1	ECU
O/S Observations Radiation Oncology	1	ECU
O/S Observations Accounts Payable	1	ECU
University Policy Manual and Training	1	ECU
Graduate School	1	ECU
Dental Clinic	1	ECU
UNC FIT Financial Aid	1	ECU
UNC FIT Grants and Contracts	1	ECU
UNC FIT Monitoring Visit External Report	1	ECU
NC State Education Assistance Authority (NCSEAA) Program Review	2	ECU, UNCA
Employee Entry/Exit Process	1	ECU
Recreation and Leisure Studies	1	ECU
International Affairs	1	ECU
College of Nursing	1	ECU
Athletics Procard and Cell Phone	1	ECU
Math Grant	1	ECU
Telecommunications - ECU PD	1	ECU
Central Warehouse	1	FSU
Accounts Payable	1	NCSSM
Recruitment and Hiring	1	NCSSM
Mini-Term	1	NCSSM
Bookstore	1	UNCA
Effort Reporting System	1	UNCC
Credit card processing	1	UNCC
College and Division BCPs	1	UNCC

**The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2011**

Specific Audits	Number of Audits	Institution
University-wide	1	UNC-CH
Cameron School of Business	1	UNCW
Center for Marine Science	1	UNCW
Dittos Cash Receipting	1	UNCW
Environmental Health and Safety	1	UNCW
Incomplete Grades	1	UNCW
Named Scholarships	1	UNCW
Supplemental Pay	1	UNCW
Withdrawal Analysis	1	UNCW
HR Consultant Report	1	NC A&T
Prior Year Audits - Follow-Up	1	NC A&T
College of Engineering, Electrical and Computer Engineering Department - Faculty Performance Review Audit	1	NCSU
College of Engineering, Electrical and Computer Engineering Department - Contracts and Grants Audit	1	NCSU
Associated Entity - North Carolina State University Alumni Association, Inc.	1	NCSU
Compliance with Senior Academic and Administrative Officers Tier I Retreat Rights Policy	1	NCSU
College of Engineering - The Future Renewable Electric Energy Delivery and Management (FREEDM) Systems Center	1	NCSU
Other Completed Operational and IT Audits	1	NCSU
Community Music School	1	UNC-SA
Banner Finance Access	1	UNC-SA
Facilities Management Labor Service	1	UNC-SA
University Travel Processes	1	WCU
Internal Audit Findings Follow-up	5	WSSU, UNCP
GA Mandated Follow-up (Response to Citizen)	1	WSSU
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.		
These reviews will be conducted as they arise		ASU
Misuse of State Time		ECU
OAP Resource Use		ECU
Conflict of Interest Review--LLC		FSU
School of Education Leave		UNC-CH
Recycling		UNC-CH
Aramark		UNC-CH
Emergency Medicine		UNC-CH
Active Living by Design		UNC-CH
Various As Occurs		UNC GA
Hotline Investigations		NC A&T
Unscheduled Audits		NC A&T
State Auditor's Request - Overtime Hours		ECSU
State Auditor's Request - Temporary Time Sheets		ECSU
State Auditor Hotline Call: University Advancement		WCU
Audit Issue and Allegation Monitoring		NCCU

**The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2011**

Specific Audits	Number of Audits	Institution
Special Assignments		
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.		
Data Standards Committee		ASU
Software Evaluation Committee		ASU
Search Committee		ASU
SciQuest Committee		ASU
HIPAA Oversight Committee		ECU
HIPAA Security Committee		ECU
BSOM Risk Management Committee		ECU
BSOM Compliance Committee		ECU
Enterprise Risk Management Committee		ECU
Identity Theft Protection Committee		ECU
University Policy Committee		ECU
Supervisor's Training Task Force		ECU
Healthspan Oversight Committee		ECU
Identity Theft Prevention Committee (Red Flag)		FSU
BANNER Steering Committee		FSU
Monitor University Help Line		FSU
eCentral: Online Employee Resource Site Working Group		NCSSM
Enterprise Resource Planning Assistance		UNC-CH
IT Governance Committee		UNC-CH
HIPAA Security Liaison		UNC-CH
University Committee on the Protection of Personal Data		UNC-CH
Risk Assessment (for development of internal audit plans)		UNCG
Various As Occurs		UNC GA
College of Agriculture and Life Sciences, Cooperative Extension Service		NCSU
Associated Entities		NCSU
Identity and Access Management (IAM) Project		NCSU
NCSU Research Support Council (RSC)		NCSU
University IT Committee (UITC)		NCSU
Administrative Systems Steering and Management Teams		NCSU
Campus Police Fraud Awareness Training		NCSU
Internal Control Assessment Committee		UNCSA
Banner Payroll Implementation		WSSU
Audit Committee		WSSU
Interview Committee		WSSU
Institutional Assessment		WSSU
WSSU Website Redesign		WSSU

**The University of North Carolina Systemwide Summary
Internal Audit Plans
Year Ending June 30, 2011**

Specific Audits	Number of Audits	Institution
Other		
Include other internal audit activities not included elsewhere. The entries here should be very limited.		
Continuous Auditing/Monitoring		ECU, UNCW
Fraud Risk Assessment		ECU
Consultations		ECU
Internal Audit 2011 Quality Assurance Review		ECU
Risk Assessment 2011/2012		ECU
Un-programmed Reviews		FSU
Unannounced Cash Counts		UNCA
Year-End Observation of the Fixed Asset Inventories		UNCA
Affiliated-Entities Financial Statement Summaries		UNCA
Campus Consulting (short term advisory projects grouped by major functional area; no reports)		UNC-CH
Quality Assurance		UNCW
Operations Administration		NC A&T
ACL Implementation		WSSU
Continuing Professional Education		WSSU
Internal Audit Strategic Plan		WSSU
Automation and Standardization of Audit Workpapers		WSSU

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

Appalachian State University
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Petty Cash/Change Fund Counts					
Inventory Testing					
Athletics					
New River Light & Power					
ASU Food Services					
Student Union					
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Access Controls					
Holmes Center Ticket Operations					
Housing & Residence Life On-line assignment system					
Disaster Recovery					
Parking & Traffic System					
Motor Pool System					
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 Procedures					
Campus Wide Comp Time					
Procurement Card Review					
Foundation Expenditure Review					
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
ASU Energy Center					
ASU Trust Funds					
Discretionary Funds					
ASU Motor Pool					
ASU Endowment Fund					
Print Shop					
Parking & Traffic					
New York Loft					

Appalachian State University
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Gear Up					
Federal Grants - Work-study					
Federal Grants - Stimulus Funded					
State Grants					
UNC FIT Standards for Grants					
Contracted Services					
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 State Fiscal Control Audit - Second Follow Up					
Follow Up for State IT Audit					
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.					
These reviews will be conducted as they arise					
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Data Standards Committee					
Software Evaluation Committee					
Search Committee					
SciQuest Committee					
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

East Carolina University
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Year-end Testing 2010-2011 (Inven., Petty Cash, Fixed Assets, Certs)					
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Disaster Recovery 2009-2010					
Disaster Recovery 2010-2011					
3rd Follow-Up OSA 2008 IT Audit					
Dcentralized IT System Controls					
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Student Pay Process					
Travel Process					
University Collections Process					
Invoice/Receipting Process					
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
Dining					
Housing					
Continuing Studies					
Child Development Lab					
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Reporting of Misuse of State Property					
Audit Findings Follow-up					
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Readmission of Student (L08020)					
O/S Observations Radiation Oncology (N07015/F10042)					
O/S Observations Accounts Payable (A07020/F10023)					
University Policy Manual and Training (L08031/F10060)					
Graduate School (A09013)					
Dental Clinic (L10018)					
UNC FIT Financial Aid (A10017)					
UNC FIT Grants and Contracts (A10037)					
UNC FIT Monitoring Visit External Report					

East Carolina University
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
NCSEAA Financial Aid External Report					
Employee Entry/Exit Process (L08052)					
Recreation and Leisure Studies (L10001)					
International Affairs (L09004)					
College of Nursing (L10012)					
Athletics Procard and Cell Phone (L10033)					
Math Grant (L10045)					
Telecommunications - ECU PD (L10011)					
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.					
Misuse of State Time					
OAP Resource Use					
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
HIPAA Oversight Committee					
HIPAA Security Committee					
BSOM Risk Management Committee					
BSOM Compliance Committee					
Enterprise Risk Management Committee					
Identity Theft Protection Committee					
University Policy Committee					
Supervisor's Training Task Force					
Healthspan Oversight Committee					
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					
Continuous Auditing/Monitoring					
Fraud Risk Assessment					
Consultations					
Internal Audit 2011 Quality Assurance Review					
Risk Assessment 2011/2012					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

Elizabeth City State University
Internal Audit Plan
Year Ending June 30, 2011

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 09-10**				
Self-Assessment of Internal Controls				
Petty Cash and Change Funds 10-11				
Departmental Audits and/or Reviews				
Athletics**				
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
State Auditor's Request - Overtime Hours**				
State Auditor's Request - Temporary Time Sheets**				
Special Assignments				
Audit Findings Follow-up				
State Auditor's Findings of Financial Statements 2008-09				
Final Review of State Auditor's Findings of Financial Statements 2007-08				
Final Review of Statewide Federal Compliance Audit Procedures 2007-08				
Compliance Audits				
Travel - Use of State Vehicles**				
Telecommunication Devices**				
Lapsed Salary/Management Flexibility				
Other				

* Findings, recommendations, and corrective actions attached

** Carryover from previous year

Fayetteville State University
Internal Audit Plan
Year Ending June 30, 2011

Attachment

Specific Audits	Number of Reports	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews Include audits/reviews having a direct relation to financial information at the institution.					
Cash Counts			To Start		
Endowments and Gift Management			To Start		
Information System Controls Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Banner Access Verification Procedures			In Process		
IT Disaster Recovery Plan			To Start		
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Review of Internal Control Questionnaire			To Start		
Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.					
Print Shop Operations			To Start		
Housing Operations			To Start		
Financial Aid			To Start		
Review of Operations/Human Resources (Two sub-areas to complete)			In Process		
J. W. Seabrook Auditorium			To Start		
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Conflict of Interest and Commitment			To Start		
Environmental Compliance			To Start		
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Follow-up State Auditor's Investigative Report Issued April 19, 2010			In Process		
Follow-up on State Auditor's Financial Statements Audit for Year Ended June 30, 2009			In Process		
Follow-up IA Report Central Warehouse			To Start		
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.					
Conflict of Interest Review--LLC			In Process		
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Identity Theft Prevention Committee (Red Flag)			On Going		
BANNER Steering Committee			On Going		
Monitor University Help Line			On Going		
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					
Un-programmed Reviews			As Requested		

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
In Process - Fieldwork in process and/or report not released.
On-Going - activities of an on-going nature, i.e. committees
Pending - Fieldwork stopped and /or report held up due to specific delay.
Deferred - Audit/Review moved to a future year.
Cancelled - Audit/Review will not be performed in the current or future year.

North Carolina A and T State University
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Budgeted Hours
Financial Audits/Reviews	
Include audits/reviews having a direct relation to financial information at the institution.	
Surprise Cash Counts and Treasurer's Office Cash Counts	283
Year End Inventory	200
Information System Controls	
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.	
Banner Finance	668
90 Day Follow up Audit of State IT Audit	500
Audits/Reviews of Internal Controls	
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.	
UNC-FIT Assessments and Testing	500
Self Assessment of Internal Controls	200
Performance/Operational Audits and/or Reviews	
Include audits/reviews of departmental operations and activities.	
Faculty Workload Analysis	610
University Copy Machines - Security of Copied Materials	200
Compliance Audits	
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.	
NCAA Compliance Audit-Phase I	600
Conflict of Interest and Commitment (Grants)	200
Student Health Insurance Waivers	500
Audit Findings Follow-up	
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.	
Follow-up of HR Consultant Report	580
Prior Year Audits - Follow-Up	830
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.	
Hotline Investigations	1016
Unscheduled Audits	1026

North Carolina A and T State University
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Budgeted Hours
Special Assignments	
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.	
Other	
Include other internal audit activities not included elsewhere. The entries here should be very limited.	
Operations Administration	335
Total Hours	8248

Status

Complete - Fieldwork complete and report issued
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 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

North Carolina Central University
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Reports	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews Include audits/reviews having a direct relation to financial information at the institution.					
Review of Student Accounts Receivable Balances					
Payroll Review					
Financial Statement Review/Year End Inventory					
Information System Controls Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Network Security Review					
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Review of Work-Aid					
Fixed Asset Review					
Lapsed Salary Review					
Travel Review - Student Travel/Reimbursement Payment Process					
Internal Control Questionnaire					
Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.					
Contracts & Grants Review: HBCU HAVEN Grant					
Student Financial Aid Review					
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Academic Affairs Conflict of Commitment Forms					
Summer 2010 Camps					
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					
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.					
Audit Issue and Allegation Monitoring					
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

North Carolina State University
Internal Audit Plan
Year Ending June 30, 2011

Activity Type and Unit Audited	Number of Audits	Included in FY11 Audit Plan?	Status	Significant Audit Findings	Auditor Comments
Financial Audits/Reviews					
The Friends of N.C. State Baseball, L.L.C. ("Rally Club")		Yes			Audit of the associated entity's financial statements and related internal control practices
	1				
Information System Controls					
Distance Education and Learning Technology Applications (DELTA) - IT General Controls		Yes			General IT and internal control process review
College of Agriculture and Life Sciences, Cooperative Extension Service - IT General Controls		Yes			General IT and internal control process review
Office of Information Technology (OIT) – Infrastructure, Systems, and Operations – University Virtual Computing Services		Yes			Review of University virtual computing services architectural design, operation, and compliance
	3				
Audits/Reviews of Internal Controls					
College of Engineering, Electrical and Computer Engineering Department		Yes			Review of general internal controls over business operations and business office
	1				
Performance/Operational Audits and/or Reviews					
Human Resources Division - Human Resources Information System		Yes			General controls review including data integrity testing (integrated audit with Operational and IT teams)
	1				
Compliance Audits					
University Wide, Contracts and Grants - Effort Reporting		Yes			Review of compliance to Federal Office of Management and Budget (OMB) A-21 requirements and effectiveness of processes
Enrollment Management and Services –Scholarships and Financial Aid		Yes			Compliance review of Financial Aid processes; audit steps to include Federal OMB A-133 audit procedures
	2				
Audit Findings Follow-up					
College of Engineering, Electrical and Computer Engineering Department - Faculty Performance Review Audit		Yes			Follow-up issues in prior Internal Audit reports; will be included in FY 2011 comprehensive audit of ECE Finance & Business function
College of Engineering, Electrical and Computer Engineering Department - Contracts and Grants Audit		Yes			Follow-up issues in prior Internal Audit reports; will be included in FY 2011 comprehensive audit of ECE Finance & Business function
Associated Entity - North Carolina State University Alumni Association, Inc.		Yes			Chancellor request; audit of finance and business operations, internal controls, compliance; significant internal weaknesses through processes. Report issued 06/10.
Compliance with Senior Academic and Administrative Officers Tier I Retreat Rights Policy		Yes			Chancellor request; investigation into retreat rights agreements for SAAO employees; significant issues relating to non-compliance, lack of process, and policy inconsistencies. Report issued 08/09.
College of Engineering - The Future Renewable Electric Energy Delivery and Management (FREEDM) Systems Center		Yes			General internal controls over business operations, including business office, financial transactions, contract and grant compliance, and other administrative activities. Draft report in executive review.
Other Completed Operational and IT Audits					NCSU IA performs follow-up on all audit issues
Office of the State Auditor Report Issues					NCSU IA performs follow-up on all audit issues
	> 5				
Special Investigations (i.e. Misuse or Misappropriation of Assets)					
	0				
Special Assignments					
College of Agriculture and Life Sciences, Cooperative Extension Service		Yes			Training on University policies and awareness of issues. On-site reviews as necessary; consulting at District Meetings
Associated Entities		Yes			Oversight of external financial statement audits and findings follow-up
Identity and Access Management (IAM) Project		Yes			Participation on OIT strategic IAM initiative; consulting on IAM standards and best practices
NCSU Research Support Council (RSC)		Yes			Presentation to RSC regarding common trends, in University research administration oversight, best practices, and common issues noted in both internal and external audit activities
University IT Committee (UITC)		Yes			Participation in UITC including security subcommittee and college Academic IT Directors (AITD) meeting; consulting on University Policies, Regulations, and Rules (PRR); IT standards and best practices
Administrative Systems Steering and Management Teams		Yes			Consulting on IT standards, best practices, and PRRs
Campus Police Fraud Awareness Training		Yes			Presentation of training to NCSU Campus Police on fraud awareness during investigations
	7				

Status

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 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and/or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

UNC Asheville
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Included in the Audit Plan	Status	Material Reportable Conditions*	Auditor Comments
Information System Controls				
Follow-up - General Controls Review	Yes	In process	Yes	Follow-up to the material reportable conditions from the State Auditors' General Controls Review for the fiscal year ending June 30, 2008; on-going follow-up work.
Internal Control Testing and/or Reviews				
Office of the State Auditor - Self-Assessment of Internal Control for 2011	Yes	Pending	N/A	For the fiscal year ending on June 30, 2011, at UNC Asheville a new internal control document will be used. The new format was developed by the UNC FIT Advisory Team for use at all UNC campuses.
Departmental Audits and/or Reviews				
Athletics	Yes	Pending	N/A	To be completed during the 2010-2011 fiscal year.
N.C. Arboretum	Yes	Pending	N/A	To be completed during the 2010-2011 fiscal year.
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Special Assignments				
Audit Findings Follow-up				
Bookstore	Yes	Pending	Yes	Follow-up to the internal audit findings reported and corrective action implemented during the 2010 fiscal year.
Financial Audit	Yes	In process	Yes	Follow-up to the state auditor findings reported and corrective action implemented during the 2010 fiscal year.
NC State Education Assistance Authority (NCSEAA) Program Review	Yes	Pending	Yes	Follow-up to the internal audit findings reported and corrective action implemented during the 2010 fiscal year. This follow-up work will be included with a compliance review in the Office of Financial Aid.
Compliance Audits				
Office of Financial Aid	Yes	Pending	N/A	A compliance review is scheduled in this area for the fiscal year ending June 30, 2011.
Human Resources	Yes	In Process	N/A	Work completion anticipated for August 2010.
Lapsed Salary/Management Flexibility	No	Not included	N/A	Per internal audit discussion with university management, this is not considered a high risk for the university and will not be included.
Other				
Unannounced Cash Counts	Yes	In process	N/A	
Year-End observation of the Fixed Asset Inventories	Yes	Pending	N/A	
Affiliated-entities financial statement summaries	Yes	Pending	N/A	

University of North Carolina at Chapel Hill
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Surprise Cash Counts	1	Yes	Scheduled		
Assist Athletics Auditors	1	Yes	Scheduled		
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Data Security	1	Yes	Scheduled		
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
UNC FIT - Assessment and Testing	1	yes	On-going		
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
Debt Service Function	1	Yes	In process		
TIM System	1	Yes	In process		
PARS Review	1	Yes	In process		
Auxiliary Services Contracts/Meal Plan Review	1	Yes	Scheduled		
Energy Services	1	Yes	Scheduled		
Independent Contractor Function	1	Yes	Scheduled		
Institutional/ Animal Care/Lab Animal Medicine	1	Yes	Scheduled		
Internal Billings - MSD	1	Yes	Scheduled		
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
None					
Audit Findings Follow-up					
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
State Auditor Findings - Follow-up	1	Yes	In process		
University-wide Follow-up	1	Yes	Scheduled		
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.					
School of Education Leave	1	No	Complete		
Recycling	1	No	Complete		
Aramark	1	No	In process		
Emergency Medicine	1	No	In process		
Active Living by Design	1	No	In process		
Special Assignments					
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Enterprise Resource Planning Assistance	1	Yes	On-going		
IT Governance Committee	1	Yes	On-going		
HIPAA Security Liaison	1	Yes	On-going		
University Committee on the Protection of Personal Data	1	Yes	On-going		
Other					
Include other internal audit activities not included elsewhere. The entries here should be very limited.					
Campus Consulting (short term advisory projects grouped by major functional area; no reports)	10	Yes	On-going		

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

University of North Carolina at Charlotte
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Reports	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Annual Review of Petty Cash Funds/Change Funds/Receipt Books		Yes			
Information System Controls					
IT General Controls		Yes			
Audits/Reviews of Internal Controls					
Verification of FY2010 Internal Controls Self Assessment		Yes			Project started in June 2010
FY2010 Lapse Salary/Carry Forward Funds Usage Review		Yes			Project started in June 2010
Verification of FY2011 Internal Controls Self Assessment		Yes			
FY2011 Lapse Salary/Carry Forward Funds Usage Review		Yes			
Performance/Operational Audits and/or Reviews					
Admin Operations Review - College of Computing and Informatics		Yes			
Admin Operations Review - College of Arts+Architecture		Yes			
Payroll Operations		Yes			
Insurance Coverage assessment process		Yes			
Alumni Affairs business operations		Yes			
International Programs business operations		Yes			
Compliance Audits					
NCAA Compliance - Student Athlete Eligibility		Yes			
Annual Review of Misuse of State Property Reporting Procedures		Yes			
Audit Findings Follow-up					
Internal Follow-up #1 - Effort Reporting System R2009-5		Yes			
Internal Follow-up #2 - Credit card processing R2008-9		Yes			
Internal Follow-up #3 - College and Division BCPs R2008-11		Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)					
Special Assignments					
Other					

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

University of North Carolina at Greensboro
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Included in the Audit Plan	Status	Material Reportable Conditions *	Auditor Comments
Audits/Reviews of Internal Controls				
Fixed Assets (Capital Equipment)				
Foundation Finance (Unitization)				
Gift Processing (Stock)				
Purchasing - Purchase Orders / SciQuest				
Self-Assessment of Internal Controls (EAGLE)				
Weatherspoon Arts Foundation (Inventory Observation)				
Compliance Audits				
Cashiers Office (Student Refunding)				
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				

* Findings, recommendations, and corrective actions attached

University of North Carolina at Pembroke
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews Include audits/reviews having a direct relation to financial information at the institution.					
Petty Cash Counts, Change Fund Counts	5	No	To Start		
Information System Controls Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Self-Assessment of Internal Controls	1	Yes	To Start		
Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.					
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Purchase Orders	1	Yes	To Start		
Proper Accountability	1	Yes	To Start		
Tuition Waivers	1	Yes	To Start		
Review Selected construction and Renovation Contract	1	Yes	To Start		
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
State Auditor Findings - Follow-up	3	Yes	To Start		
Internal Audit Follow-up	2	No	To Start		
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.					
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and/or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

University of North Carolina at Wilmington
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Friends of UNCW Financial Review		Yes			
Information System Controls					
Annual Banner Disaster Recovery Test and Disaster Recovery Plan Review		Yes			
Audits/Reviews of Internal Controls					
SRCI Budget Revision Procedure		Yes			
Performance/Operational Audits and/or Reviews					
Athletics		Yes			
Public Service		Yes			
Watson School of Education		Yes			
Pharmacy		Yes			
Compliance Audits					
Eligibility of Athletes		Yes			
University Compliance Reporting		Yes			
Campus Crime Report Compliance		Yes			
Audit Findings Follow-up					
Cameron School of Business		Yes			
Center for Marine Science		Yes			
Dittos Cash Receipting		Yes			
Environmental Health and Safety		Yes			
Incomplete Grades		Yes			
Named Scholarships		Yes			
OSA Follow-Up		Yes			
Supplemental Pay		Yes			
OSA Fiscal Controls		Yes			
Withdrawal Analysis		Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)					
Special Assignments					
Other					
Continuous Auditing		Yes			
Quality Assurance		Yes			

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

University of North Carolina School of the Arts
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
None					
Information System Controls					
None					
Audits/Reviews of Internal Controls	1	Yes			
Pcard	1	Yes			
Travel Disbursements	1	Yes	In Process		
Cash Receipts Cycle					
Performance/Operational Audits and/or Reviews					
None					
Compliance Audits	1	Yes			
Higher Education Opportunity Act of 2008	1	Yes			
Hazardous Material	1	Yes			
Federal Student Aid Program Participation Agreement					
Audit Findings Follow-up	1	Yes			
Community Music School	1	Yes			
Banner Finance Access	1	Yes			
Facilities Management Labor Service	1	Yes			
OSA Information Technology Audit	1	Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)					
None					
Special Assignments	1	Yes	On-Going		
Internal Control Assessment Committee					
Other					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued

In Process - Fieldwork in process and/or report not released.

On-Going - activities of an on-going nature, i.e. committees

Pending - Fieldwork stopped and/or report held up due to specific delay.

Deferred - Audit/Review moved to a future year.

Cancelled - Audit/Review will not be performed in the current or future year.

**Western Carolina University's
Internal Audit Plan
Year Ending June 30, 2011**

Specific Audits	Included in the Audit Plan	Status	Material Reportable Conditions*	Auditor Comments
Information System Controls				
1. CBORD System	Yes			
2. University Payroll System	Yes			
Internal Control Testing and/or Reviews				
1. Internal Control Questionnaire/Self Assessment	Yes			
2. Fraud Prevention Control Testing (Result of FRA)	Yes			
*FRA=Fraud Risk Assessment				
Departmental Audits and/or Reviews				
1. International Distance Education Program-Jamaica	Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
1. State Auditor Hotline Call: University Advancement	No			
Special Assignments				
Major Audit Findings Follow-up				
1. 2008/2009 Financial Audit - State Auditor - 90 Day Count	Yes			
2. University Travel Processes	Yes			
Compliance Audits				
1. University Affiliation Agreements	Yes			
2. Forest Stewards, Inc. - Associated Entity	Yes			
Other Including Financial Audits				

* Findings, recommendations, and corrective actions attached

Winston-Salem State University
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Audits	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews					
Include audits/reviews having a direct relation to financial information at the institution.					
Petty Cash Counts, Change Fund Counts	2				
Inventory Testing (Equipment, Fuel Oil)	2				
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Banner Payroll	1				
Disaster Recovery	1				
Audits/Reviews of Internal Controls					
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.					
Self-Assessment of Internal Controls	1				
Procurement Card Processing	1				
Travel Procedures	1				
Vendor Payments	1				
Tuition Waivers	1				
Performance/Operational Audits and/or Reviews					
Include audits/reviews of departmental operations and activities.					
Human Resources/EEO	1				
Compliance Audits					
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
N/A					
Audit Findings Follow-up					
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
State Auditor Findings - Follow-up	3				
Internal Audit Findings Follow-up	3				
GA Mandated Follow-up (Response to citizen)	1				
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.					
N/A					
Special Assignments					
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
Banner Payroll Implementation					
Audit Committee					
Interview Committee					
Institutional Assessment					
WSSU website redesign					
Other					
Include other internal audit activities not included elsewhere. The entries here should be very limited.					
ACL Implementation					
Continuing Professional Education					
Internal Audit Strategic Plan					
Automation and Standardization of audit work papers					

* Findings, recommendations, and corrective actions attached

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

North Carolina School of Science and Mathematics
Internal Audit Plan
Year Ending June 30, 2011

Specific Audits	Number of Reports	Included in the Audit Plan	Status	Significant Audit Findings *	Auditor Comments
Financial Audits/Reviews Include audits/reviews having a direct relation to financial information at the institution. Capital Assets					
Information System Controls Include audits/reviews of information systems, including general controls, application controls, and disaster recovery. Information System Access					
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing. Payroll UNC FIT Monitoring 2009-2010 Management Flexibility					
Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities. Student Life Employee Criminal Background Checks					
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity. Accounts Payable Follow-up Recruitment and Hiring Follow-up Mini-Term Follow-up State Auditor Findings - 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.					
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities. eCentral: Online Employee Resource Site Working Group					
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					

Status

Complete - Fieldwork complete and report issued
 In Process - Fieldwork in process and/or report not released.
 On-Going - activities of an on-going nature, i.e. committees
 Pending - Fieldwork stopped and /or report held up due to specific delay.
 Deferred - Audit/Review moved to a future year.
 Cancelled - Audit/Review will not be performed in the current or future year.

UNC Finance Improvement and Transformation (UNC FIT) Update

UNC Shared Services Payroll Project

The UNC FIT team continued its implementation of the UNC Shared Services Payroll solution for the nine campuses that have been a part of the State's Central Payroll System. By the end of October, seven of the nine campuses will be live on Banner Payroll and by April 2011 all campuses will be fully migrated off of the State system.

Banner Bi-Weekly Payroll for Students and Temporaries

During the month of October Fayetteville State University and North Carolina Central University will implement Banner bi-weekly payroll. Both of these campuses have been working aggressively and each will roll-out web-time entry as a part of their implementation. Winston-Salem State University successfully completed their implementation of web-time entry during September. Both WSSU and NCA&T have successfully produced three months of bi-weekly payrolls.

Banner Monthly Payroll for Permanent Employees

During the month of October NCA&T will go-live on Banner monthly payroll. Despite diligent efforts on the part of both the campus and the UNC FIT team, there were too many unresolved items to go-live in September. Campus leadership has committed to the October deadline. WSSU is continuing to work aggressively on all of the monthly implementation tasks. Successful parallel payroll tests will determine their readiness for an October implementation.

Next Campuses

The UNC FIT team will continue working with Fayetteville State University and NC Central University during the fourth quarter of 2010 to go-live with Banner monthly pay in January. Work will also begin with Elizabeth City State University to implement bi-weekly pay in January and monthly pay in April. The last campus to implement Banner payroll will be the UNC School of Arts which will be live with both bi-weekly and monthly pay by April 2011.

Business Process Improvements and Financial Monitoring

Initial meetings of the newly constituted UNC FIT Advisory Teams for both Financial Aid and Contracts and Grants were held in September. The teams discussed additional standards and Key Performance Indicators (KPIs) that need to be considered this year. A brainstorming session was held to identify sub-processes to address under Capital Assets and Student Accounts Receivable for FY 2011. Review of the campus internal control assessments is in process at UNC General Administration. Campuses continue to report on KPIs and provide timely remediation plans for those areas with unacceptable ratings.