Review of Summary of Campus Internal Audit Activities for June 30, 2012

The Audit Committee reviewed the 2011-12 Internal Audit Plans for the campus internal auditors back in September 2011. The internal auditors have updated their audit plans as needed to meet the changing demands of their campuses and have provided an update of the actions taken on the items included on the original approved plans and the changes made during the year. A Summary of these activities has been prepared for your information. In addition, a Summary of Material Reportable Conditions resulting from these audit activities is attached for your review.

The University of North Carolina Systemwide Summary
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Number of Audits	Institution	Material Reportable Conditions
Financial Audits/Reviews			
Include audits/reviews having a direct relation to financial information at the institution.			
Cash Counts	5	NC A&T, WSSU, ASU, UNC-A, UNC-C	Y
Year-End Inventories	1	NC A&T	N
Review of Purchase Card Transactions	4	WCU, UNC-C	N
Inventory Testing	3	ASU, UNC-A, NCCU	N
Student Health Services	1	ASU	N
New River Light & Power	2	ASU	N
Athletics	1	ASU	N
Appalachian Real Estate Holdings, Inc.	1	ASU	N
Overtime Review	1	NCCU	Y
Office of the State Auditor Financial Audit Follow-Up Activities	1	UNC-A	N
Assist Athletics Auditors	1	UNC-CH	N
University of Canberra	1	UNC-CH	Y
Friends of UNCW Financial Review	1	UNC-W	N
Information System Controls			
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.			
Access Controls	2	FSU, ASU	Y
IT Disaster Recovery	3	FSU, ASU, ECU	Y
Reconciliation of Data Feeds to Banner	1	UNC-C	Y
Restricted Data Use Agreements Verifications	1	UNC-C	Y
Vidant Audit Reports/Workpapers	1	ECU	N
Audit of the Financial System	1	NCSU	Y
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 Assessment of Internal Controls Over Financial Reporting	5	FSU, NC A&T, WCU, UNC-G, ECSU	N
Management Flexibility/Lapsed Salary Review	2	NCSSM, NCCU	N
Capital Assets Audit	2	NCSSM, ASU	N
UNC Fit Assessments and Testing	1	ASU	N
Departmental Budget Reconciliations	1	ASU	N
Travel Disbursements	1	ASU	N
Campus Wide Comp Time	1	ASU	N
Purchasing Cards (Pcard) Transactions	2	ASU, UNC-G	N
Foundation Expenditure Review	1	ASU	N
Payroll and Human Resources Controls	1	UNC-A	N
Foundation Finance (Unitization)	1	UNC-G	N
Gift Processing (Stock)	1	UNC-G	N
Weatherspoon Arts Foundation (Inventory Observation)	1	UNC-G	N

Specific Audits	Number of Audits	Institution	Material Reportable Conditions
Office of Scholarships and Financial Aid Consult	1	UNC-W	N
Student Loan Fund Cash Count	1	UNC-W	Y
Auxiliary Services and Internal Controls Review	1	UNC-W	N
Performance/Operational Audits and/or Reviews			
Include audits/reviews of departmental operations and activities.			
Institutional Advancement	1	FSU	Y
Faculty Workload Analysis	1	NC A&T	Y
Safeguarding Electronic Data & Software from Unauthorized Use	1	NC A&T	Y
UNC TV Efficiencies Review	1	UNC GA	N
Printing and Publications	1	ASU	N
Human Resource Services-Secondary Employment	1	ASU	N
New York Loft	1	ASU	N
App House	1	ASU	N
ASU Employee Emergency Loan Fund	1	ASU	N
Review of Administrative Operations - Atkins Library	1	UNC-C	Y
Review of Administrative Operations - Graduate School	1	UNC-C	Y
BSOM Coding/Billing Review	1	ECU	Y
Invoice/Receipting Process	1	ECU	Y
BSOM Contract Management System	1	ECU	Y
Facilities Use Process	1	ECU	Y
Record Retention	1	ECSU	Y
Asset Management (Surplus Property)	1	ECSU	N
Debt Service Function	1	UNC-CH	Y
TIM System	1	UNC-CH	Y
Auxiliary Services/Meal Plan Review	1	UNC-CH	Y
Sponsored Research Billing & Receivables	1	UNC-CH	Y
Injury Prevention Research Center	1	UNC-CH	Y
Chancellor's Office	1	UNC-W	Y
Watson School of Education	1	UNC-W	Y
Public Service and Continuing Studies	1	UNC-W	Y
Compliance Audits			
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.			
Financial Aid: Verification of Student Financial Aid Data	1	FSU	N
University Management Special Request - Faculty Job Application	1	FSU	N
University Management Special Request - McNair Scholars Program	1	FSU	Y
Student Health Insurance Program	1	NC A&T	Y
Conflict of Interest and Commitment External Professional Activities for Pay	1	WCU	Y
Contracted Services (Personal Service Contracts)	1	ASU	N
HIPPA/FERPA Regs in Relation to Health Services	1	ASU	N
Construction Contract Compliance Audit (outsourced)	1	UNC-C	Y
Review of Compliance with *The Clery Act*	1	UNC-C	Y
Compliance with NCAA Standards on Student Athlete Eligibility	1	UNC-C	Y
Annual Disclosure Review	1	NCCU	Y

Specific Audits	Number of Audits	Institution	Material Reportable Conditions
Financial Statements/Year End Inventory	1	NCCU	N
Social Media	1	ECU	Y
Travel - College of Education	1	ECU	Y
University Collections Process	1	ECU	Y
Non-Instructional Summer Salary Audit - Phase I	1	NCSU	Y
Athletics - NCAA Cycle 3 Certification	1	UNC-A	N
Cashiers Office (Student Refunding)	1	UNC-G	N
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)	1	UNC-G	N
Misuse of Theft of State PropertY	1	UNC-G	N
Travel Reimbursements	1	UNC-G	N
Eligibility of Athletes	1	UNC-W	N
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 Title III Higher Ed. Institutional Aid Program	10	FSU, NC A&T, ASU, NCCU, ECU, NCSU, UNC-G	Y
Follow-up of HR Consultant Report	1	NC A&T	N
Time Administration Review/Leave Audit Follow-up	1	NCSSM	N
Accounts Payable Follow-up	1	NCSSM	N
SCSSI Follow-up	1	NCSSM	N
CBORD	1	WCU	N
Export Controls	1	WCU	N
Audit of Personal Identifiable Information	1	WCU	N
Follow Up for Internal Audits	1	ASU	N
Follow Up for State IT Audit	1	ASU	N
Follow-up Labor Services Account Practices & Procedures	1	UNC-C	Y
Follow-up to Fraud Risk Assessment	1	UNC-C	Y
Follow-up to Review of IT General Controls	1	UNC-C	Y
Athletics	1	ECU	N
University Policy Manual and Training	1	ECU	N
Employee Entry/Exit	1	ECU	N
Athletics Title IX	1	ECU	N
Computer Loan Program	1	ECU	N
CDL Review	1	ECU	N
BSOM Use of Resources	1	ECU	N
Small Business Institute	1	ECU	N
Campus Living	1	ECU	N
Continuing Studies	1	ECU	N
Distributed IT Controls	1	ECU	N
The Friends of NC State Baseball, L.L.C. ("Rally Club") Financial Statements	1	NCSU	N
College of Agriculture and Life Sciences Distance Education Investigation	1	NCSU	N
Granville County Cooperative Extension Office	1	NCSU	N
Student Affairs Division - Information Technology General Controls	1	NCSU	N
The Future Renewable Electric Energy Delivery and Management Systems (FREEDM) Center	1	NCSU	N
Warren County Cooperative Extension Office	1	NCSU	N

Specific Audits	Number of Audits	Institution	Material Reportable Conditions
College of Natural Resources (CNR) General Information Technology Controls	1	NCSU	N
Compliance with Senior Academic and Administrative Officers (SAAO) Tier I Retreat Rights Policy	1	NCSU	N
North Carolina State University Alumni Association, Inc.	1	NCSU	N
College of Textiles' General Information Technology Controls	1	NCSU	N
University Dining	2	NCSU, ECU	N
Special Review of Internal Allegations of Misuse of State Property/Assets in the Department of Electrical and Computer Engineering	1	NCSU	N
Contracts and Grants in the Electrical and Computer Engineering Department	1	NCSU	N
Faculty Performance Review Process in the Department of Electrical and Computer Engineering	1	NCSU	N
Center for Diversity Education Follow-Up	1	UNC-A	N
NC State Education Assistance Authority Follow-up	1	UNC-A	N
College of Arts and Sciences	1	UNC-W	N
Environmental Health and Safety	1	UNC-W	N
OSA Fiscal Controls	1	UNC-W	N
Housing and Residence Life	1	UNC-W	N
Office of International Programs	1	UNC-W	N
Travel Office	1	UNC-W	N
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.			
Office of the State Auditor Hotline Referral	10	FSU, NC A&T, UNCSA, WSSU, NCCU	Y
Wrongdoing in College of Arts & Sciences Research Center	1	NC A&T	N
Emergency Loans	1	WCU	Y
Advancement and External Affairs, Overtime	1	WCU	Y
Athletic Camps	1	WCU	Y
Time Keeping-Admissions	1	WCU	Y
College of Education and Allied Professions-NCQuest and ELF	1	WCU	N
Men's Basketball Coach - Travel Fraud	1	WSSU	Y
Student Affairs - Allegations of Corruption (Kickbacks)	1	WSSU	N
Chancellor's Request for Investigation - CP3 Basketball Game	1	WSSU	N
Campus Police/SBI Investigation - Meter Receipts	1	WSSU	N
UNCGA Request for Investigation - CIO Conflict of Interest	1	WSSU	N
Chancellor's Request for Review - CIAA	1	WSSU	N
Appalachian Cultural Museum	1	ASU	N
ASU Greater Hickory Partnership	1	ASU	N
Allegations against the Department of Africana Studies	1	UNC-C	Y
BOT Special Review	1	NCCU	N
Employee Resource Use	14	ECU	Y
External Activities for Pay (L12003)	2	ECU	Y
Affiliated Entity Use of University Resources (L12005)	1	ECU	Y
Employee Overpayment (L12024)	1	ECU	Y
Stolen Surplus Property (L12008)	1	ECU	N
Questionable Equipment Purchases (L12020)	1	ECU	Y
College of Agriculture and Life Sciences Rental Lease Investigation	1	NCSU	N

Specific Audits	Number of Audits	Institution	Material Reportable Conditions
College of Veterinary Medicine - Misuse of Assets Investigation	1	NCSU	N
McKimmon Conference and Training Center Investigation	1	NCSU	N
Horticulture Department - Misuse of State Assets Investigation	1	NCSU	Y
Security Applications and Technologies Investigation	1	NCSU	Y
Gates and Hertford Counties Cooperative Extension (CES) Offices Investigation	1	NCSU	N
Facilities Housekeeping Investigation	1	NCSU	N
University Housing, Warehouse and Upholstery Shop Investigation	1	NCSU	N
Cumberland County Cooperative Extension Service 4-H Investigation	1	NCSU	Y
Chemistry Invoices Investigation	1	NCSU	Y
Conflict of Interest Review: Student Affairs	1	UNC-A	N
Asset Management (Surplus Property)	1	ECSU	N
Major Athletic Events and Activities	1	ECSU	Y
Gene Therapy Center	1	UNC-CH	Y
Photocopy Support Services	1	UNC-CH	N
Health Careers Access Program	1	UNC-CH	N
Computer Review	2	UNC-CH	N
University Police Investigation	1	UNC-W	N
WSE Investigation on behalf of OSA	1	UNC-W	N
Motor Fleet Complaints	1	UNC-W	N
Review of Fund Usage	1	UNC-W	N
Special Assignments			
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.			
Banner Steering Committee		FSU	
Banner Security Managers Group		FSU	
UNC FIT Monitoring		FSU, UNC GA, NCSU	
Monitor University Help Line		FSU	
PACE Committee		NC A&T	
Strategic Planning		NCSSM	
Audit Committee		UNCSA, WSSU	
Monthly Meetings with Operational Staff		UNCSA	
Biannual Meetings with Senior Staff		UNCSA	
Consulting, Reviewing and Handling Requests from Staff		UNCSA	
Search Committees		UNCSA, WSSU. ASU, UNC-C, NCCU, UNC-A, UNC-W	
Task Force-Institutional Scholarships		WCU	
Data Stewardship Committee		WCU	
Computer Incident Security Response Team		WCU	
Disaster Recovery and Business Continuity Team		WCU	
Export Control Committee		WCU	
Quality Assurance Review Volunteer, State Wide Program		WCU	
ISO Crosswalk		WCU	
Institutional Assessment		WSSU	
Enterprise Risk Management		WSSU	
Data Standards Committee		ASU, UNC-A, NCCU	

The University of North Carolina Systemwide Summary
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Number of Audits	Institution	Material Reportable Conditions
SciQuest Committee		ASU, NCCU, UNC-A	
P-Card Audit Committee		ASU	
Departmental Research Administrative Updates		ASU	
Committee Member, Electronic & Physical Security Committee		UNC-C	
Committee Member, Business Continuity Working Committee		UNC-C	
Information Security Functional Review Evaluation Committee		UNC-C	
Information Security Framework Needs Assessment Committee		UNC-C	
HIPAA Steering Committee		ECU	
HIPAA Security Workgroup		ECU	
Meaningful Use Committee		ECU	
ICD-10 Committee		ECU	
Technology Steering Committee		ECU	
SACS Committee		ECU, NCCU, ASU, UNC-A	
BSOM Compliance Committee		ECU	
Facilities Use Task Force		ECU	
Enterprise Risk Management Committee		ECU	
Identity Theft Protection Committee		ECU	
Healthspan Steering Committee		ECU	
University Policy Committee		ECU	
Internal Control Assessment Committee		NCSU	
University Enterprise Risk Mangement		NCSU	
NCSU Research Support Council		NCSU	
Cooperative Extension Service		NCSU	
Administrative Systems Steering and Management Teams		NCSU	
Office of Information Technology - Office of the State Auditor Annual Financial Statement Audit		NCSU	
Online Summer Salary Certification		NCSU	
Research Data Security Consulting		NCSU	
University-wide, University IT Committee		NCSU	
Prague Institute Business Operations		NCSU	
Consulting on PeopleSoft Financial System Upgrade		NCSU	
McKimmon Center - Gateway Technology Center		NCSU	
Business Operations Realignment Steering Team		NCSU	
Identity and Access Management (IAM)		NCSU	
Purchase Card Validation Monthly Reporting Program		NCSU	
University Record Retention		NCSU	
Payment Card Industry Advisory Council		NCSU	
University Information Technology Strategic Advisory Committee		NCSU	
Policy Review Committee		UNC-A	
Textbook Committee		ECSU	
University Retention AdvisorY Committee		ECSU	
IT Policies and Procedures Committee		ECSU	
Enterprise Resource Planning		UNC-CH	
IT Governance Committee		UNC-CH	
HIPAA Security Liasion		UNC-CH	
University Committee on the Protection of Personal Data		UNC-CH	
CERTIF PCI Committee		UNC-CH	
Contracts and Grants Task Force		UNC-CH	

Specific Audits	Number of Audits	Institution	Material Reportable Conditions
Assetworks AiM Implementation Committee		UNC-W	
Internal Control Assessment Committee		UNC-W	
Institutional Risk Management Committee		UNC-W	
Institutional Risk Management Steering Committee		UNC-W	
Systems Coordination Committee		UNC-W	
ACUA Accounting Principles Committee		UNC-W	
Other			
Include other internal audit activities not included elsewhere. The entries her should be very limited.			
OFC Ventures Challenge		FSU	
Consulting and Advisory Services		NCSSM, ECU, UNC-CH, ECSU	
Unplanned Management Requested Projects		NCSSM	
Risk Assessment 2012-2013		UNC GA, WCU, ECU, UNC-G, ECSU	
Review and Preparation for QAR		UNCSA, ASU	
President of the NC Association for University Auditors		WCU	
Development of Internal Audit Strategic Plan FY's 2013-2015		WSSU	
Continuing Professional Education		WSSU	
Continuous Auditing/Monitoring		ECU, UNC-CH, ECSU, UNC-W	
Internal Control Manual		ECU	
Departmental Website Revision		ECU	
Fraud Risk Assessment		ECU, ECSU	
Regulatory Compliance Inventory		ECU	
IRS Volunteer Income Tax Assistance Program (VITA) coordinator		UNC-A	
Organizational Governance Consultation		UNC-W	
Quality Assurance/Database of findings		UNC-W	
IT Audit Universe		UNC-W	
Comprehensive Risk		UNC-W	

Specific Audits	Included in the Audit Plan	Audit Status	Reportable Audit Findings Title Only	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Petty Cash/Change Fund Counts	yes	On-Going	None	
Inventory Testing	yes	On-Going	None	
Student Health Services	yes	Complete	None	
New River Light & Power 12/31/2010	yes	Complete	None	
New River Light & Power 12/31/2011	yes	Complete	None	
Athletics	yes	Complete	None	
Appalachian Real Estate Holdings, Inc.	yes	Complete	None	
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Access Controls	yes	On-Going	None	
Holmes Center Ticket Operations	yes	In Process		
Disaster Recovery for year ended 06/30/2011	yes	Complete	None	
Disaster Recovery for year ended 06/30/2012	yes	In Process		
Parking & Traffic System	yes	In Process		
Sci Quest	yes	Deferred		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes.				
UNC Fit assessments and testing	yes	On-Going	None	
Departmental Budget Reconciliations	yes	On-Going	None	
Campus Wide Asset Control	yes	On-Going	None	
Travel Disbursements	yes	On-Going	None	
Campus Wide Comp Time	yes	On-Going	None	
Procurement Card Review	yes	On-Going	None	
Foundation Expenditure Review	yes	On-Going	None	
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Printing and Publications	yes	Complete	None	
Human Resource Services-Secondary Employment	yes	Complete	None	
New York Loft	yes	Complete	None	
App House	yes	Complete	None	
Parking & Traffic	yes	In Process		
Post Office	yes	Cancelled		
ASU Employee Emergency Loan Fund	no	Complete	None	
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	yes	In Process		
Police Dept. Clery Act	yes	In Process		
Federal Grants - Time and Effort	yes	In Process		
Contracted Services (Personal Service Contracts)	yes	Complete	None	
HIPPA/FERPA Regs in relation to Health Services	yes	Complete	None	
State Grants	yes	Deferred		

Specific Audits	Included in the Audit Plan	Audit Status	Reportable Audit Findings Title Only	Status of Finding Resolution
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	yes	Complete	None	
Follow Up for Internal Audits	yes	On-Going	None	
Follow Up for State IT Audit	yes	On-Going	None	
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.				
Appalachian Cultural Museum	no	Complete	None	
Art Department	no	In Process	Apparent P-Card Abuse	Current Investigation
ASU Greater Hickory Partnership	no	Complete	None	
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
SACS Institutional Effectiveness Subcommittee	yes	On-Going		
SACS Financial and Physical Resources Subcommittee	yes	On-Going		
Data Standards Committee	yes	On-Going		
Search Committee: Director of Internal Audits	yes	Complete		
Search Committee: Controller	no	Complete		
SciQuest Committee	yes	On-Going		
P-Card Audit Committee	yes	On-Going		
Departmental Research Adm Updates	no	On-Going		
Other				
Include other internal audit activities not included elsewhere. The entries here should be very limited.				
Initital Fact Finding./Review for Internal and External QAR/QAIP	no	On-Going		

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.

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
None				
Information System Controls				
Disaster Recovery 2011	Y	Completed	None	NA
Vidant Audit Reports/Workpapers	Y	Completed	None	NA
Disaster Recovery 2012	Y	In Process		
HIPAA Systems and Data Storage	Y	In Process		
Audits/Reviews of Internal Controls				
Athletic Camps	Y	In Process		
Performance/Operational Audits and/or Reviews				
BSOM Coding/Billing Review	Y	Completed	Some elements of the BSOM Compliance Program have not been fully implemented due to resource limitations.	Resolution in Process
			Instances of employee turnover of medical coding professionals due to recruiting by other institutions.	Resolution in Process
			Opportunities to enhance the ECU-P Standards for Documenting and Billing Professional Services and update the ECU-P	Resolution in Process
			Opportunities for ECU-P clinical departments to have consistent, updated policies/procedures and code all encounters by a	Resolution in Process
			Patient census lists do not always contain patient consults, which could result in lost revenue.	Resolution in Process
Invoice/Receipting Process	Y	Completed	Opportunities for improved controls in decentralized departments to include segregation of duties, reconciliations, and documenting	Resolution in Process
BSOM Contract Management System	Y	Completed	Opportunities to establish policies, rules, and regulations regarding central management of contract management system	Resolution in Process
			Opportunities to increase compliance with Statewide Accounts Receivable Program.	Resolution in Process
			Utilization of contract services payment request form in conflict with Materials Management requirements.	Resolution in Process
			Business continuity plan not updated and tested on a periodic basis.	Resolution in Process
Facilities Use Process	Y	Completed	Consideration of combining multiple PRRs into one PRR.	Resolution in Process
			Opportunities to strengthen process controls such as: elegibility, contracts, user fees, etc.	Resolution in Process
			Consideration to establish an account to facilitate UBIT review.	Resolution in Process
Compliance Audits				
Social Media	Y	Completed	Opportunities to improve documentation of procedures for social media monitoring and corrective actions and registration process	Resolution in Process
			Two social media sites contain questionable content.	Resolution in Process
Travel - College of Education	Y	Completed	Opportunities to increase compliance with University travel policies and procedures.	Resolution in Process
University Collections Process	Y	Completed	Opportunities to increase compliance with Statewide Accounts Receivable Program.	Resolution in Process
Clinical Trials	Y	In Process		
Social Engineering	Y	Cancelled		
Audit Findings Follow-up				
OSA Fiscal Control Audit - Dental Medicine	Y	Completed		Resolved Follow-Up Completed
Athletics	Y	Completed		Resolved Follow-Up Completed
University Policy Manual and Training	Y	Completed		Resolved Follow-Up Completed
Employee Entry/Exit	Y	Completed		Resolved Follow-Up Completed
OSA 2010 Reportable Condition	Y	Completed		Resolved Follow-Up Completed
Athletics Title IX	Y	Completed		Resolved Follow-Up Completed
Computer Loan Program	Y	Completed		Resolved Follow-Up Completed
CDL Review	Y	Completed		Resolved Follow-Up Completed
BSOM Use of Resources	Y	Completed		Resolved Follow-Up Completed
Small Business Institute	Y	Completed		Resolved Follow-Up Completed
Campus Dining	Y	Completed		Resolved Follow-Up Completed
Campus Living	Y	Completed		Resolved Follow-Up Completed
Continuing Studies	Y	Completed	Four outstanding items due to resource limitation (resource limitation has been resolved)- Internal controls over Third Party	Resolution in Process
Distributed IT Controls	Y	Completed	One outstanding item - Documenting IT Processes	Resolution in Process
2010SEC External Security Assessment	Y	Cancelled		NA
Student Employment Process	Y	Deferred		NA
Travel Process	Y	Deferred		NA

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Employee Resource Use (L11047)	Y	Completed	Use of University resources (computer, email, phone, & work time) to perform tasks related to private business.	Resolved Follow-Up Pending
Employee Resource Use (L12011)	Y	Completed	Use of University resources (computer, email, phone, & work time) for external activates for pay; travel costs paid by University	Resolved Follow-Up Pending
Employee Resource Use (L12015)	Y	Completed	Use of State vehicle for personal purposes.	Resolved Follow-Up Pending
Employee Resource Use (L12025)	Y	Completed	Allegations not substantiated.	NA
Employee Resource Use (L12009)	Y	Completed	Allegations not substantiated.	NA
Employee Resource Use (L12017)	Y	Completed	Use of University resources (computer, phone, work time) for non-University purposes exceeding incidental use.	Resolved Follow-Up Completed
External Activities for Pay (L12003)	Y	Completed	Utilized university resources for external activates for pay and did not fully disclose the nature of the external activities.	Resolved Follow-Up Pending
Employee Resource Use (L11045)	Y	Completed	Borrowing money from deposit and replacing with a personal check; instances of money unaccounted for; instances of not	Resolved Follow-Up Pending
Affiliated Entity Use of University Resources (L12005)	Y	Completed	Opportunities to improve documentation outlining the relationship between the University and an affiliated entity.	Resolved Follow-Up Pending
			Possible need of a business associate agreement as required by HIPAA.	Resolved Follow-Up Pending
			University employee co-signor on affiliated entity bank account.	Resolved Follow-Up Pending
Employee Overpayment (L12024)	Y	Completed	Student employee submitted time for payment in self-help position in addition to receiving payment as a graduate assistant.	Resolved Follow-Up Pending
			Opportunities to improve internal controls with regard to student employment.	Resolved Follow-Up Pending
Employee Resource Use (L12041)	Y	Completed	Allegations not substantiated.	NA
Employee Resource Use (L12004)	Y	Completed	Allegations not substantiated.	NA
External Activities for Pay (L12002)	Y	Completed	Failed to disclose external activates for pay per University policy; however, no misuse of University resources.	Resolved Follow-Up Pending
Employee Resource Use (L12010)	Y	Completed	Use of University resources (email) to send and receive correspondence related to external employment.	Resolved Follow-Up Pending
Employee Resource Use (L12047)	Y	Completed	Use of University resources (computer, email, phone, & work time) to perform tasks related to private business.	Resolved Follow-Up Pending
Stolen Surplus Property (L12008)	Y	Completed	Allegations not substantiated; however, turned over to University Police for further inquiry.	NA
Questionable Equipment Purchases (L12020)	Y	Completed	Allegations not substantiated; however, opportunities to improve internal guidelines for vendor-offered discounts.	Resolved Follow-Up Pending
Employee Resource Use (L12048)	Y	Completed	Use of University resources (computer and work time) to arrange external speaking engagements for compensation.	Resolved Follow-Up Completed
Gifts/Favors from Vendors (L12049)	Y	In Process		
Employee Resource Use (L12050)	Y	Completed	Allegations not substantiated.	NA
Employee Resource Use (L12058)	Y	Completed	Use of University resources (computer and work time) for personal entainment following a written warning with regard to	Resolved Follow-Up Completed
Special Assignments				
HIPAA Steering Committee	N	On-going		
HIPAA Security Workgroup	N	On-going		
Meaningful Use Committee	N	On-going		
ICD-10 Committee	N	On-going		
Technology Steering Committee	N	On-going		
SACS Committee	N	On-going		
BSOM Compliance Committee	N	On-going		
Facilities Use Task Force	N	On-going		
Enterprise Risk Management Committee	N	On-going		
Identity Theft Protection Committee	N	On-going		
Healthspan Steering Committee	N	On-going		
University Policy Committee	N	On-going		
Business Process Review Oversight Group	N	On-going		
Other				
Continuous Auditing/Monitoring	Y	Completed	Areas to consider for continuous monitoring.	Resolution in Process
Risk Assessment 2011/2012	Y	Completed	N/A	
Internal Control Manual	Y	Completed	N/A	
Departmental Website Revision	Y	Completed	N/A	
Consultations	Y	Completed	N/A	
Fraud Risk Assessment	Y	Completed	Development of Anti-fraud policy and University-wide Code of	Resolution in Process
Risk Assessment 2012/2013	Y	Completed	N/A	
Regulatory Compliance Inventory	Y	In Progress		

Audit 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.

Status of Finding Resolution

   Resolved - Follow-up Completed
   Resolved - Follow-up Pending
   Resolution in Process
   Not Resolved

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Accuracy of Financial Records	Yes	Deferred		Provided significant guidance and assistance to completion of financial statements
Student Accounts Receivable	Yes	Deferred		Replaced with Special Investigations and Unplanned Reviews
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Disaster Recovery Plan Review	Yes	Deferred		Replaced with Special Investigations and Unplanned Reviews
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	Yes	Complete		
Travel Procedures	Yes	In process		Review Compromised of Overdue Travel Advances
SRCI Budget Revision Procedure	Yes	Cancelled		
Additional Pay (Supplemental, Overtime Pay)	Yes	Deferred		Replaced with Current Year Special Investigations
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Design and Construction Operational Audit	Yes	Deferred		Replaced with Special Investigations and Unplanned Reviews
Capital Assets	Yes	In Process		
Bowling Center	Yes	Deferred		Replaced with Special Investigations and Unplanned Reviews
Record Retention	Yes	Complete		Resulted in one audit concern and with three recommendations
Athletics Operational Audit	No	In Process		
Asset Management (Surplus Property)	No	Complete	2	
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Student Stipends/Contract and Grants	Yes	Deferred		Replaced with Special Investigations and Unplanned Reviews
Review of Assessed Tuition	Yes	In Process		
Business Contracts	Yes	Deferred		Replaced with Special Investigations and Unplanned Reviews
Campus Crime Reporting	Yes	Deferred		Replaced with Special Investigations and Unplanned Reviews

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
Misuse of Funds	Yes	Pending		Will be reviewed during Athletic Operational Review
State Audit Findings- Follow up	Yes	Not 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.				
Asset Management (Surplus Property)	No	Complete		Investigation resulted in full review
				Resulted in four weaknesses with individual recommendations
Major Athletic Events and Activities	No	Complete		
Review of Storage Units	No	In Process		
Review of Bookstore Inventory	No	Pending		Full review will be added to 2012-2013 Audit Plan
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Textbook Committee				
University Retention Advisor Committee				
IT Policies and Procedures Committee				
Other				
Include other internal audit activities not included elsewhere. The entries here should be very limited.				
Continuous Auditing/Monitoring				
Fraud Risk Assessment				
Risk Assessment 2012/2013				
Consultations				

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.

Fayetteville State University
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
institution.				
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Banner Access Verification Procedures	YES	COMPLETED	BANNER ACCESS CONTROLS	Process
IT Disaster Recovery Plan	YES	COMPLETED	MEMO REPORT-REVIEW OF DISASTER RECOVERY PLAN	Resolved - Follow-up
Banner Payroll Operations	YES	Deferred - Audit/Review moved to a future year.		
BRONCO eBuy Operations	YES	Deferred - Audit/Review moved to a future year.		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
Review of Internal Control Questionnaire	YES	COMPLETED	MEMO REPORT-NO FINDING	
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Construction Contract Admin.	YES	Deferred - Audit/Review moved to a future year.		
Housing Operations	YES	Deferred - Audit/Review moved to a future year.		
J.W. Seabrook Auditorium	YES	Deferred - Audit/Review moved to a future year.		
Athletic Department (Team Travel)	YES	In Process - Fieldwork in process and/or report not released.		
Institutional Advancement	YES	COMPLETED	INSTITUTIONAL ADVANCE PURCHASING PRACTICES	Resolved - Follow-up
			MANAGEMENT OF TOM JOYNER FUND RAISING CAMPAIGN	Resolution in Process
			MEMO-MANAGEMENT OF CONTRIBUTIONS, WFSS RADIO STATION	Resolution in Process
			MANAGEMENT OF ENDOWED AND GENERAL SCHOLARSHIPS	Resolution in Process
FSU Foundation, Inc	YES	In Process - Fieldwork in process and/or report not released.		
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	YES	Deferred - Audit/Review moved to a future year.		
Financial Aid: Verification of Student Financial Aid Data	YES	COMPLETED	NO FINDING REPORT/VERIFICATION OF STUDENT FINANCIAL AID DATA	N/A
University Management Special Request - Faculty Job Application	NO	COMPLETED	REVIEW DID NOT RESULT IN A REPORT	N/A
University Management Special Request - McNair Scholars Program	NO	COMPLETED	MEMO REPORT: REVIEW OF MCNAIR SCHOLARS PROGRAM	Resolved - Follow-up
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
Follow up Copy Center	YES	Deferred - Audit/Review moved to a future year.		
Follow up State Auditor's Title III Higher Ed. Institutional Aid Program	NO	COMPLETED	FOLLOW UP TITLE III HIGHER EDUCATION AID PROGRAM	Resolution in Process

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
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.				
State Hotline - Faculty Job Application	NO	COMPLETED	REPORT TO SPECIAL INVESTIGATION OFFICE OF STATE AUDITOR	Resolved
State Hotline - Facitilies Hiring Process & Purchasing Practices	NO	COMPLETED	REPORT TO SPECIAL INVESTIGATION OFFICE OF STATE AUDITOR	Resolved
State Hotline - Department of Communications	NO	COMPLETED	REPORT TO SPECIAL INVESTIGATION OFFICE OF STATE AUDITOR	Resolved
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Banner Steering Committee		ON GOING		
Banner Security Managers Group		ON GOING		
FIT Project		ON GOING		
Monitor University Help Line		ON GOING		
Other				
Include other internal audit activities not included elsewhere. The entries here				
Special Request - Faculty Office Hours	YES	Deferred - Audit/Review moved to a future year.		
OFC Ventures Challenge	NO	COMPLETED	INFORMATION REPORT ON MOU WITH OFC VENTURES CHALLENGE	Resolution in Process

Audit 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.

Status of Finding Resolution
  Resolved - Follow-up Completed
  Resolved - Follow-up Pending
  Resolution in Process
  Not Resolved

North Carolina A and T State University
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
			Funds not deposited with Univ. Treasurer in a timely manner.	**Resolved - FU Pending**
Surprise Cash Counts & Treasurer's Office Cash Counts	Yes	Complete		
Year-End Inventories	Yes	Complete	N/A	
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Banner Finance	Yes	Pending		
Banner Payroll	Yes	Deferred		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
UNC FIT Testing	Yes	Deferred		
Assessment of Internal Controls Over Financial Reporting	Yes	Complete	N/A	
Joint School of Nanoscience & Nanoengineering Internal Control	Yes	In Process		
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
			All Faculty not teaching to standards set by GA & Fac. Handbook	**Resolution in Process**
Faculty Workload Analysis	Yes	Complete		
			Sensitive materials are not being safeguarded as they should	**Resolution in Process**
Safeguarding Electronic Data & Software from Unauthorized Use	Yes	Complete		
Maintenance and Control over Laboratory Equipment	Yes	In Process		
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	Yes	In Process		
Student Health Insurance Program	Yes	Complete	Pertinent procedures not completed in a timely manner.	**Resolved - FU Pending**
Physical Inventory Review - Property Management	Yes	Pending		
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	Yes	Complete	N/A	
OSA IT General Controls Audit Report Follow-Up Review	Yes	In Process		
OSA FY 08-09 Follow-Up (GA)	Yes	Complete	N/A	
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.				
Wrongdoing in College of Arts & Sciences Research Center	Yes	Complete	N/A	
OSA Referral-Violations of Fed. Regulations; IT Segreg. Of Duties	No	Complete	N/A	
OSA Referral-Hiring Practices Surrounding New Dean	No	Complete	N/A	
Family & Consumer Sciences Department Hotline Review	No	In Process		

North Carolina A and T State University
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Special Assignments *Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.*				
PACE Committee	No	On-Going		
Other *Include other internal audit activities not included elsewhere. The entries here should be very limited.*				

Audit 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.

Status of Finding Resolution
  Resolved - Follow-up Completed
  Resolved - Follow-up Pending
  Resolution in Process
  Not Resolved

North Carolina Central University
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Overtime Review	1	Complete	1. Lack of University Internal Policy for Overtime 2. Inconsistent Overtime (OT) processes 3. Inadequate controls over Timesheet Administration	Resolved
Financial Statements Review/Year End Inventory	1	Complete	N/A	Resolved
Payroll Review	1	Deferred		
Ticket Office-Reconciliation of Athletic Events	1	Deferred		
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Network Security				
	1	Cancelled		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
Lapsed Salary Review	1	Complete	N/A	Resolved
Theatre Activities				
	1	In Process		
Travel Review- Student Travel Reimbursement				
	1	In Process		
Law School- Auxiliary Funds GSA				
	1	In Process		
Review of Payments to Independent Contractors	1	Deferred		
Summer 2012 Camps				
	1	Deferred		
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Contracts &Grants Review- NASA & Crest Grant	1	In Process		
Fixed Assets Review	1	Pending		
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Annual Disclosure Review		Complete	No guidelines established for Annual Disclosures	Resolved
Financial Statements/Year End Inventory	1	Complete	N/A	Resolved
Review of Student Association				
	1	In Process		
Review of Promotional Items Sold Through Academic Departments				
	1	In Process		
Electronic Review- Purchase of University IPADS, Cell phones				
	1	Cancelled		

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
90 Day Review Report		Complete	1. The former Executive Director opened a bank account over which she had sole control and diverted over $1,000,000 of University Consortium funds into it. 2. The former Executive Director converted over $287,000 from an undisclosed bank account for her personal benefit. 3. The former Provost received almost $62,000 from the undisclosed bank account without providing any services. 4. A former Administrative Assistant received salary advances that were not repaid and bonuses that were not adequately supported. 5. Another former Administrative Assistant received a bonus made payable to her personal business to circumvent approval by the Dean of the University College. 6. A former contractor for faith-based programs received payments for accounting services for which she was not qualified and continued to receive payments after the former Executive Director was terminated. 7. The University Consortium, the University, and the Foundation failed to maintain adequate documentation to support payments for Programs, Grants, and other activities. 8. University Consortium staff received payments for services without contracts or agreed-upon salaries. 9. The University Consortium operated without adequate oversight from University Management. 10. The University Consortium was not properly established as a Center or Institute. 11. The University Consortium inappropriately used Foundation accounts for some program activities. 12. The University Consortium used the Foundation's non-profit corporation tax identification number to operate a revenue-generating program. 13. The University Consortium did not prepare and submit required tax documents to the Internal Revenue Service, North Carolina Department of Revenue, Employees, or Contractors. 14. The Smoking Cessation program did not relate to the University Consortium's mission of closing the achievement gap.	Resolved - University Still pending with external agencies
Office of State Auditor FY 2010-2011	1	Complete	N/A	Resolved
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.				
BOT Special Review		Complete	N/A	Resolved
OSA Special Review- Housekeeping		Complete	1. Inconsistent Administration of State Vehicles 2. Timekeeping Inconsistencies	Resolved
Hospitality Tourism Review		In Process		
ITS Special Review		In Process		
BBRI -Kannapolis		In Process		
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
SACS Institutional Effectiveness Subcommittee				
SACS Financial and Physical Resources Subcommittee				
Data Standards Committee				
Search Committees				
SciQuest Committee				

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Other Include other internal audit activities not included elsewhere. The entries here Should be very limited.				

Audit 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.

Status of Finding Resolution
   Resolved - Follow-up Completed
   Resolved - Follow-up Pending
   Resolution in Process
   Not Resolved

Specific Audits	Included in the Audit Plan?	Audit Status	Reported Audit Findings (Title Only)	Status of Finding Resolution
Financial Audits/Reviews - include audits/reviews having a direct relation to financial information at the institution				
Friends of NC State Baseball, L.L.C. ("Rally Club") Financial Statements	Yes	Cancelled		
Information System Controls - include audits/reviews of information systems, including general controls, application controls, and disaster recovery				
CHASS Information Technology General Controls	Yes	Deferred		
WolfTech Active Directory: Security and Operational Controls	Yes	Deferred (on FY13 Plan)		
University Network Firewall Protection Service Audit	Yes	In Process		
Audit of the Financial System	No (on FY11 Plan)	Complete	1. Inappropriate developer access to the financial system production environment	1. Resolved - Follow-up Pending (Note: Follow-up completed 7/2/12)
			2. Ineffective controls over management and tracking of PeopleSoft "Correct History" access privileges	2. Resolved - Follow-up Completed
			3. Ineffective controls over "Special IDs" used for inter-application access into the financial system	3. Resolved - Follow-up Pending (Note: Follow-up completed 7/2/12)
			4. Incomplete process for monitoring database changes made outside of normal processes	4. Resolved - Follow-up Completed
			5. Undocumented procedure for reviewing financial system permission lists	5. Resolved - Follow-up Completed
Audits/Reviews of Internal Controls - include audits/reviews of internal control systems and processes				
Controls over Purchase Cards	Yes	Deferred		
Controls over the Usage of Restricted Gifts	Yes	Deferred (on FY13 Plan)		
Performance/Operational Audits and/or Reviews - include audits/reviews of departmental operations and activities				
Human Resources Information System	Yes	Deferred		
Service Centers Processes	Yes	Deferred		
Compliance Audits - include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures				
Contracts and Grants Expenditures	Yes	Cancelled (replaced by Non-Instructional Summer Salary Audits)		
Procurement of Construction and Design Services	Yes	Deferred (on FY13 Plan)		
Non-Instructional Summer Salary Audit - Phase I	No	Complete	1. 87% of non-instructional summer salary payments tested were non-compliant with policy and/or contained inaccuracies	1. 96% Resolved with Follow-up completed; 4% Resolution in Process
			2. The University has not created a simple, standard, comprehensive University-wide process covering all aspects of non-instructional summer salary	2. Resolution and Follow-up in Process - University Regulation and Standard Operating Procedure developed and implemented for Summer 2012; one outstanding item: development of training is still in process and audit follow-up will occur after that training is actually implemented
			3. University Administration has not provided comprehensive and consistent guidance to faculty and administrative staff regarding non-instructional summer	3. Resolved - Follow-up Completed
			4. The "Faculty Summer Salary Certification Form" is not an effective control to prevent non-compliance with summer salary regulations or mitigate the associated risks	4. Resolved - Follow-up Completed
Non-Instructional Summer Salary Audit - Phase II	No	In Process		
Scholarships and Financial Aid	No	In Process		
Audit Findings Follow-Up - follow-up activity related to audit findings resulting from external audits and those from internal audit activity				
The Friends of NC State Baseball, L.L.C. ("Rally Club") Financial Statements	n/a	Complete	1. Rally Club has not implemented an adequate monetary deposit process that includes issuing receipts for all income received, adequate separation of duties, an account reconciliation, timely deposit, and retention of source documentation	1. Resolved - Follow-up Completed
			2. Rally Club is not in compliance with the Operating Agreement By and Between NC State University and the Friends of NC State Baseball, LLC	2. Resolved - Follow-up Completed
			3. Insufficient management and internal controls over the Rally Club account	3. Resolved - Follow-up Completed
			4. Rally Club does not have adequate internal controls over expenditures	4. Resolved - Follow-up Completed
College of Agriculture and Life Sciences Distance Education Investigation	n/a	Complete	1. CALS Academic Programs does not properly budget distance education funds	1. Resolved - Follow-up Pending
			2. CALS does not manage enrollment in flexible access DE courses in relation to the DE SCH projections it made in the enrollment planning process	2. Resolved - Follow-up Pending
			3. Communication regarding DE funding from CALS Academic Programs to CALS departments is inaccurate and misleading	3. Resolved - Follow-up Pending
			4. CALS Academic Programs developed a plan to offer classes and enroll students knowing that budget was not available to support the enrollments. This plan was intended to outrage students and their parents and, ultimately, force a change to the DELTA funding model to one that would be more beneficial to CALS	4. Resolved - Follow-up Pending
			5. DELTA's communication to CALS about DE budgets is difficult to understand	5. Resolved - Follow-up Pending
Granville County Cooperative Extension Office	n/a	Complete	1. A review of timesheets for three current non-exempt employees revealed numerous elements that were non-compliant with University regulations or procedures resulting in timesheet inaccuracies	1. Resolved - Follow-up Pending (Note: Follow-up Completed on 7/10/12)

Specific Audits	Included in the Audit Plan?	Audit Status	Reported Audit Findings (Title Only)	Status of Finding Resolution
			2. The Office is performing an active financial role in the Granville County Extension Volunteer Association's (Association) finances rather than an advisory role	2. Resolved - Follow-up Completed
Student Affairs Division - Information Technology General Controls	n/a	Complete	1. Opportunity for increased division-wide information technology efficiency and effectiveness	1. Resolution in Process (Note: Resolution due date on issues is 7/12/12)
			2. Ineffective IT strategic planning	2. Resolution in Process (Note: Resolution due date on issues is 7/12/12)
			3. Insufficient information technology oversight	3. Resolution in Process (Note: Resolution due date on issues is 7/12/12)
			4. Ineffective project management practices	4. Resolution in Process (Note: Resolution due date on issues is 7/12/12)
			5. Inconsistent and inadequate change management practices	5. Resolution in Process (Note: Resolution due date on issues is 7/12/12)
			6. General service level weaknesses	6. Resolution in Process (Note: Resolution due date on issues is 7/12/12)
			7. Ineffective IT problem management practices: Inefficient/Inadequate Utilization of Remedy Problem Management Capabilities	7. Resolution in Process (Note: Resolution due date on issues is 7/12/12)
			8. Identity and access management weaknesses: Lack of documented procedures for user account management	8. Resolution in Process (Note: Resolution due date on issues is 7/12/12)
			9. General information systems security weaknesses: Lack of proactive user security awareness communication	9. Resolution in Process (Note: Resolution due date on issues is 7/12/12)
			10. Inadequate physical security and environmental controls	10. Resolution in Process (Note: Resolution due date on issues is 7/12/12)
The Future Renewable Electric Energy Delivery and Management Systems (FREEDM) Center	n/a	Complete	1. The Center is not in compliance with all terms and conditions of the Cooperative Agreement with the NSF	1. 90% Resolved - Follow-up Completed; 10% Resolved - Follow-up Pending
			2. Interviews with personnel affiliated with or having regular interaction with the FREEDM Systems Center indicated that there is a lack of confidence in the Center leadership team, resulting in ineffective management of Center operations	2. 90% Resolved - Follow-up Completed; 10% Resolved - Follow-up Pending
			3. Lack of effective management over sponsored research projects has resulted in non-compliance with specific terms of sponsored research agreements as well as with university and federal requirements for managing sponsored research	3. Resolved - Follow-up Pending
			4. Weak internal controls were observed over basic business practices within the FREEDM Systems Center	4. Resolved - Follow-up Pending
Warren County Cooperative Extension Office	n/a	Complete	1. Procedures for reconciling revenues do not provide adequate internal controls over revenue reconciliation	1. Resolved - Follow-up Pending
			2. A review of timesheets and monthly breakdown reports for a current non-exempt employee revealed 39 elements that were noncompliant with University regulations or procedures resulting in timesheet inaccuracies	2. Resolved - Follow-up Pending
			3. Listings of personnel currently authorized to make purchases on store accounts established under previous Office leadership, have not been updated	3. Resolved - Follow-up Pending
College of Natural Resources (CNR) General Information Technology Controls	n/a	Complete	1. No documented college-wide strategic IT plan	1. Resolution in Process (Note: Resolved - Follow-Up Completed 7/6/12)
			2. IT oversight committee structure is ineffective and inefficient	2. Resolved - Follow-up Completed
			3. Lack of proactive security awareness communication	3. Resolved - Follow-up Completed
			4. Undocumented change management process	4. Resolved - Follow-up Completed
			5. General information systems security weaknesses	5. Resolved - Follow-up Completed
			6. Incomplete Documentation of IT Services	6. Resolved - Follow-up Completed
			7. No Business Continuity/Disaster Recovery Plan	7. Resolved - Follow-up Completed
			8. Insufficient Monitoring of Data Back-Up Process	8. Resolved - Follow-up Completed
Compliance with Senior Academic and Administrative Officers (SAAO) Tier I Retreat Rights Policy	n/a	Complete	1. Numerous inconsistencies and noncompliant elements within SAAO Tier 1 employee transition agreements and offer letters.	1. Resolved - Follow-up Completed
			2. No defined, consistent, and documented process for drafting, reviewing, and approving letters and transition agreements to SAAO Tier I employees	2. Resolved - Follow-up Completed
			3. A lack of adequate teamwork in relation to the process	3. Resolved - Follow-up Completed
			4. Too many separate and inconsistent policies and regulations relating to SAAO Tier I employees	4. Resolved - Follow-up Completed
			5. Documentation related to grandfathering under UNC Office of the President policy in place prior to 2003 of all Retreat Right Agreements made prior to 2003	5. Resolved - Follow-up Completed
North Carolina State University Alumni Association, Inc.	n/a	Complete	1. Insufficient management and internal controls over purchase cards	1. Resolved - Follow-up Completed
			2. Insufficient internal controls over and management of contracts	2. Resolved - Follow-up Completed
			3. Insufficient internal controls for the imprest checking account	3. Resolved - Follow-up Completed
			4. Lack of internal controls and compliance to requirements over non-salary compensation	4. Resolved - Follow-up Completed
			5. Lack of management over the sale of goods	5. Resolved - Follow-up Completed
			6. Insufficient management and internal controls over the Alumni Membership account	6. Resolved - Follow-up Completed
			7. The Alumni Association is not adequately managing the full population of active accounts associated with their Organizational Unit Code (OUC).	7. Resolved - Follow-up Completed
			8. Insufficient management and internal controls over cell phones and long distance telephone service	8. Resolved - Follow-up Completed
			9. Lack of internal controls over and management of Alumni Association assets	9. Resolved - Follow-up Completed
			10. Inadequate internal controls over human resources administration and departmental personnel files	10. Resolved - Follow-up Completed
			11. Insufficient management and internal controls over telecommuting arrangements	11. Resolved - Follow-up Completed
			12. Inadequate securing and disposition of sensitive data	12. Resolved - Follow-up Completed
			13. Inadequate internal controls and management over accounts receivable	13. Resolved - Follow-up Completed

Specific Audits	Included in the Audit Plan?	Audit Status	Reported Audit Findings (Title Only)	Status of Finding Resolution
			14. Inadequate management and controls over the monetary deposit process	14. Resolved - Follow-up Completed
			15. Lack of internal controls over the Alumni Association safe	15. Resolved - Follow-up Completed
			16. Weaknesses related to accepting and storing monetary deposits from another University Advancement unit	16. Resolved - Follow-up Completed
			17. Website security vulnerabilities	17. Resolved - Follow-up Completed
			18. Two instances of misuse of Alumni Association accounts for employee personal purchases	18. Resolved - Follow-up Completed
College of Textiles' General Information Technology Controls	n/a	Complete	1. Lack of an IT Comprehensive Risk Assessment and Strategic plan	1. Resolved - Follow-up Completed
			2. General IT Project Management Weaknesses	2. Resolution in Process (Note: Resolution due date on issues is 8/16/2012)
			3. Inactive Information Technology Steering Committee	3. Resolved - Follow-up Completed
			4. Inadequate Assignment of Backup Staff to IT Services	4. Resolved - Follow-up Completed
			5. Lack of Formal Documentation and Approval of IT Policies and Procedures	5. Resolution in Process (Note: Resolution due date on issues is 8/16/2012)
			6. Inadequate Change Management Processes	6. Resolution in Process (Note: Resolution due date on issues is 8/16/2012)
			7. Inadequate Service Level	7. Resolution in Process (Note: Resolution due date on issues is 8/16/2012)
			8. Ineffective Problem Management Practices	8. Resolved - Follow-up Completed
			9. Insufficient Business Continuity Planning Practices	9. Resolved - Follow-up Completed
			10. Inadequate Physical Security and Environmental Controls	10. Resolved - Follow-up Completed
			11. General Identity and Access Management Weaknesses	11. Resolution in Process (Note: Resolution due date on issues is 8/16/2012)
			12. Insecure Configuration of Web Servers and Web Applications	12. Resolution in Process (Note: Resolution due date on issues is 8/16/2012)
			13. Inadequate End User Security Controls	13. Resolution in Process (Note: Resolution due date on issues is 8/16/2012)
			14. Network and Data Security Issues	14. Resolution in Process (Note: Resolution due date on issues is 8/16/2012)
Follow-up to OIT IS Audit Issued January 2009 by OSA	n/a	Complete	1. The existing OIT resiliency plan is out-of-date	1. Resolved - Follow-up Completed
			2. Incomplete Configuration Baseline for Critical UNIX servers	2. Resolved - Follow-up Completed
University Dining	n/a	Complete	1. The reconciliation process over cash receipts is not thorough and segregation of duties was not always evident	1. Resolved - Follow-up Pending
			2. Meals provided without cost to Dining administrative staff were not reported to University Payroll for inclusion as part of the employee's non-salary income.	2. Resolution in Process
			3. Internal control weaknesses within the catering billing and receivables process	3. Resolution in Process
			4. General IT Control Weaknesses	4. Resolution in Process
Special Review of Internal Allegations of Misuse of State Property/Assets in the Department of Electrical and Computer Engineering	n/a	Complete	Lack of departmental internal controls over the purchasing process	50% Resolved - Follow-up Completed; 50% Resolved - Follow-up Pending
Contracts and Grants in the Electrical and Computer Engineering Department	n/a	Complete	1. Charges to sponsored research projects outside project period	1. 50% Resolved - Follow-up Completed; 50% Resolved - Follow-up Pending
			2. Unallowable charges to sponsored research projects	2. 50% Resolved - Follow-up Completed; 50% Resolved - Follow-up Pending
			3. Facilities and administration (F&A) supply/service expenses directly charged to sponsored research projects	3. 50% Resolved - Follow-up Completed; 50% Resolved - Follow-up Pending
			4. Requirements for administering personnel-related charges to sponsored projects not followed effectively	4. Resolved - Follow-up Completed
			5. Projects overspent at closeout	5. 50% Resolved - Follow-up Completed; 50% Resolved - Follow-up Pending
			6. Transfer of costs between projects without justification on file	6. Resolved - Follow-up Completed
			7. Significant charges incurred in the last month of the project period	7. Resolved - Follow-up Completed
			8. Unbudgeted costs	8. 50% Resolved - Follow-up Completed; 50% Resolved - Follow-up Pending
			9. Ineffective or inefficient departmental business practices	9. Resolved - Follow-up Completed
			10. Purchased items delivered to employees' homes, receipt not confirmed at University	10. 50% Resolved - Follow-up Completed; 50% Resolved - Follow-up Pending
			11. Insufficient training for PIs who manage sponsored research project finances	11. Resolved - Follow-up Completed
			12. Charges not transferred from overspent sponsored projects in a timely manner	12. Resolved - Follow-up Completed
			13. Closeout form for sponsored research projects does not clearly require that recurring charges be stopped	13. Resolved - Follow-up Completed
			14. Enforcement of requirement to transfer charges from overspent sponsored projects in a timely manner	14. Resolved - Follow-up Completed
			15. Ineffective Departmental internal controls	15. 50% Resolved - Follow-up Completed; 50% Resolved - Follow-up Pending
			16. Personal reimbursements processed months after charges incurred	16. Resolved - Follow-up Completed
			17. Employees' personal financial information is stored in the financial system	17. Resolved - Follow-up Completed
Faculty Performance Review Process in the Department of Electrical and Computer Engineering	n/a	Complete	1. The Department inconsistently complied with the requirements set forth in the SME policy because the SME was not stored as a memorialized, signed, dated document	1. Resolved - Follow-up Pending
			2. The Department does not create, maintain, or provide all required documents in the annual faculty performance review or maintain· and provide all required documents in the Post Tenure Review processes for tenured and tenure track faculty	2. Resolved - Follow-up Pending
			3. All required elements of each faculty member's Departmental personnel file are not located in one place but stored in various formats in several locations	3. Resolved - Follow-up Pending
			4. Access control over sensitive data stored on network shared drives is insufficient	4. Resolved - Follow-up Pending

Specific Audits	Included in the Audit Plan?	Audit Status	Reported Audit Findings (Title Only)	Status of Finding Resolution
			5. Various University policies related to PTR, RPT, and annual review processes lack clear guidance to Departments for the storage of faculty personnel file elements	5. Resolved - Follow-up Completed
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				
College of Agriculture and Life Sciences Rental Lease Investigation	No	Complete	Corrective actions implemented prior to the issuance of the management letter	Resolved - Follow-up Completed
College of Veterinary Medicine - Misuse of Assets Investigation	No	Complete	No Issues	Resolved - Follow-up Completed
McKimmon Conference and Training Center Investigation	No	Complete	Corrective actions implemented prior to the issuance of the management letter	Resolved - Follow-up Completed
Horticulture Department - Misuse of State Assets Investigation	No	Complete	The Department of Horticultural Science's purchasing and reconciliation processes for expenditures against research projects contain weaknesses	Resolution in Process (Note: Resolution due date is 7/1/2012)
Security Applications and Technologies Investigation	No	Complete	Weaknesses in Transportation Finance Department's purchasing process resulted in non-compliance with University and State purchasing requirements	Resolution in Process
Gates and Hertford Counties Cooperative Extension (CES) Offices Investigation	No	Complete	No Issues	Resolved - Follow-up Completed
Facilities Housekeeping Investigation	No	Complete	No Issues	Resolved - Follow-up Completed
University Housing, Warehouse and Upholstery Shop Investigation	No	Complete	No Issues	Resolved - Follow-up Completed
Cumberland County Cooperative Extension Service 4-H Investigation	No	Complete	1. Misuse of Cumberland County CES 4-H resources for personal benefit	1. Resolved - Follow-up Completed
			2. Poor fiscal stewardship and inadequate internal control environment over the administration of Cumberland 4-H funds	2. Resolved - Follow-up Pending
			3. Inadequate internal controls over and ineffective management of the Cumberland 4-H disbursement process as it related to the allegations	3. Resolved - Follow-up Completed
			4. Cumberland County CES 4-H collected money from 4-H members for the purpose of insurance but used the money for other purposes	4. Resolved - Follow-up Completed
			5. Inadequate management and controls over the monetary deposit process for Cumberland 4-H funds	5. Resolved - Follow-up Completed
			6. Lack of adequate internal controls over and management of the Cumberland County CES 4-H scholarship process	6. Resolved - Follow-up Completed
			7. Inadequate internal controls over use of non-original or digital signatures	7. Resolved - Follow-up Completed
			8. The Cumberland 4-H reconciliation process is ineffective	8. Resolved - Follow-up Pending
			9. Inadequate management and lack of internal controls over Cumberland 4-H's accounts receivable	9. Resolved - Follow-up Pending
			10. Security and disaster recovery weaknesses in the Cumberland 4-H computing environment	10. Resolved - Follow-up Completed
			11. Inadequate internal controls and lack of sufficient documentation over the Cumberland 4-H Club chartering process	11. Resolved - Follow-up Completed
Chemistry Invoices Investigation	No	Complete	1. Technician was non-compliant with regulations regarding the use of the University's information technology resources	1. Resolved - Follow-up Completed
			2. Non-compliance with State Secondary Employment Policy and University Secondary Employment Procedures in PAMS	2. Resolved - Follow-up Completed
			3. Forest Biomaterials did not ensure compliance with University or State purchasing requirements or accounting best practices for NMR refill services	3. Resolved - Follow-up Pending
			4. Lack of official University guidance and consistent information from Finance and Business Units regarding using existing employees to perform work in other departments or in capacities other than their normal job duties	4. Resolved - Follow-up Pending
			5. The University Secondary Employment Policy is inconsistent with both its Secondary Employment Form and the State's Secondary Employment Policy and does not conform to the University's Policies, Regulations, and Rules (PRR) format	5. Resolved - Follow-up Completed
Special Assignments - include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities				
Internal Control Assessment Committee	Yes	On-Going		
University Enterprise Risk Mangement	Yes	On-Going		
NCSU Research Support Council	Yes	On-Going		
Cooperative Extension Service	Yes	On-Going		
Administrative Systems Steering and Management Teams	Yes	Complete		
Office of Information Technology - Office of the State Auditor Annual Financial Statement Audit	No	Complete		
Online Summer Salary Certification	No	Complete		
Research Data Security Consulting	No	Complete		
University-wide, University IT Committee	No	Complete		
Prague Institute Business Operations	No	Complete		
Consulting on PeopleSoft Financial System Upgrade	No	Complete		
McKimmon Center - Gateway Technology Center	No	Complete		
Business Operations Realignment Steering Team	No	On-Going		
Identity and Access Management (IAM)	Yes	On-Going		
Purchase Card Validation Monthly Reporting Program	No	On-Going		
UNC System Finance Improvement and Transformation (FIT) Team	Yes	On-Going		
University Record Retention	Yes	On-Going		
Payment Card Industry Advisory Council		On-Going		
University Information Technology Strategic Advisory Committee	Yes	On-Going		

UNC Asheville
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews : Include audits/reviews having a direct relation to financial information at the institution.				
Office of the State Auditor Financial Audit Follow-Up Activities	Yes	Complete	Office of the State Auditor Financial Audit Finding (FYE 6/30/2010)	Resolved - Follow-up complete
Inventory Testing	Yes	Complete		
Change Fund, Petty Cash Counts	Yes	Complete		
Information System Controls : Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
General controls, application controls, and Banner	Yes	On-Going		Resolution in process
UNC-FIT Assessment and testing	Yes	On-Going		
Self-Assessment of Internal Controls	Yes	In process		Resolution in process
Audits/Reviews of Internal Controls : Include audits/reviews of internal control systems and processes				
Payroll and Human Resources Controls	No	Complete	Internal Controls for Payroll & Human Resources	Resolved - Follow-up complete
Athletics & University Enterprises Controls	No	In process		Resolution in process
Performance/Operational Audits and/or Reviews : Include audits/reviews of departmental operations and activities.				
Student Financial Aid	Yes	In process	Financial Aid Compliance Review	Not resolved
Compliance Audits : Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Athletics - NCAA Cycle 3 Certification	Yes	Complete		Resolved - Follow-up complete
Lapsed salary/management flexibility	Yes	Pending		Not resolved
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	Yes	On-going		Resolved - Follow-up complete
Human Resources Follow-Up	Yes	Pending		Resolved - Follow-up pending
Center for Diversity Education Follow-Up	Yes	Complete	Center for Diversity Education Annual Review	Resolved - Follow-up complete
NC SEAA Follow-up	Yes	Complete	No report	Resolved - Follow-up complete
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.				
Conflict of Interest Review: Student Affairs	Yes	Complete	No report	Resolved - Follow-up complete
Special Assignments : Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Policy Review Committee	Yes	On-going		
SACS Institutional Effectiveness Subcommittee				
SACS Financial and Physical Resources Subcommittee				
Data Standards Committee				
Search Committees				
SciQuest Committee				
Other : Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
IRS Volunteer Income Tax Assistance Program (VITA) coordinator	Yes	On-going		

Audit 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.

Status of Finding Resolution
  Resolved - Follow-up Completed
  Resolved - Follow-up Pending
  Resolution in Process
  Not Resolved

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Surprise Cash Counts	Y	Deferred	n/a	n/a
Assist Athletics Auditors	Y	Complete	none	n/a
University of Canberra	N	Complete	Payment of Advance Billing	Corrected
			Questioned Costs	Requested reimbursement from sub-recipient.
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Data Security	Y	Deferred	n/a	n/a
Payment Card Security	Y	Deferred	n/a	n/a
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
UNC FIT - advisory member of team; do not assist with testing and analyses	N	On-going	n/a	n/a
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Debt Service Function	Y	Complete	Compliance with General Statute §143-135	in process
			Capital Project Policies and Procedures	in process
TIM System	Y	Complete	No Daily Input	in process
			No Completeness Check	in process
			TIM Procedures	in process
			No Suporting Documentation	in process
			Lump Sum Entry	in process
			No Approval	in process
			Class Schedules for Student Employees	in process
Auxiliary Services/Meal Plan Review	Y	Complete	Reconciliations to Financial Reporting System	Per management, reconciliations are being done and, as of the date of the report, were nearly up-to-date. Timeliness and completeness of reconciliations have not been tested.
			Connect Carolina - Eligibility for Services	in process
			Connect Carolina - Negative Service Indicators/"Holds" and Returned Checks	related to system conversion - in process
			Connect Carolina - Collection Efforts	related to system conversion - in process
			Connect Carolina - Management Reports	related to system conversion - in process - some reports have been developed.
			Controls Over Additions to Dining Flex Accounts	related to system conversion - in process
			Disputed Sales Tax	in process - management is consulting with University Counsel
			Contract Compliance: Business Interruption Insurance	Per management, policy is now in effect - Internal Audit has not confirmed
			Escheating Inactive Patron Balances	in process - management is working with Accounting Services regarding steps to take to ensure balances are properly escheated.
			New 1099-K Reporting Requirements	in process - management is consulting with University Counsel
			Business Continuity/Disaster Recovery f/u	Policy updated; hardware and software upgrades should reduce recovery time to a maximum of 12 hours.
Independent Contractor Function	Y	In process	n/a	n/a
Sponsored Research Billing & Receivables	Y	Complete	Close-out of Sponsored Projects	New procedures were developed but are too new to have been evaluated for effectiveness.
			Management of Sponsor Receivables	In process - additonal temporary staff have been hired to assist with reviewing and follow-up on past due invoices.
			Clearing Account	Use of account ended in February 2011. Temporary staff were hired to assist with review and close-out of other account that remained open and active after the final financial report or invoice was filed. Two new Post-Award Fiscal Analyst positions were approved.
			Holding Account	in process
Injury Prevention Research Center	Y	Complete	Contract and Grant Activities	in process
			Compliance with Fund Authorities	Per management, the recommended contractual trust account was established - Internal Audit has not evaluated whether or not transactions are being handled appropriately
			Contract for Services	in process
Executive Director for the Arts	Y	In process	n/a	n/a
School of Dentistry	Y	In process	added to plan during year	n/a
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
None	n/a	n/a	n/a	n/a
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
State Auditor Findings follow-up	Y	Cancelled	Annual audit had no findings	n/a
State Auditor IT Findings follow-up	Y	In process	n/a	n/a
University-wide Follow-up	Y	In process	n/a	n/a
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.				
Gene Therapy Center	Y	Complete	Conflict of Interest	pending
			Conflict of Commitment	corrections made but not tested for adequacy
			Rate Development Worksheet and Review of Fund Balance - f/u	in process - worksheet submitted in November 2011; under review by OSR
			Product Pricing - f/u	pending
			Equipment Reserve Account - f/u	pending
			University Policies and Procedures - f/u	new policies and procedures published in Jaunary 2012 - have not been reviewed for adquacy and completeness
Photocopy Support Services	N	Complete	no findings	n/a
Health Careers Access Program	N	Complete	no findings	n/a
Facilities Time	N	In process	n/a	n/a
Women's Studies	N	In process	n/a	n/a
Computer Review #1	N	Complete	no report	n/a
Computer Review #2	N	Complete	no report	n/a
Facilties Leave	N	In process	in process	n/a
Project Uplift	N	In process	in process	n/a
Epidemiology	N	In process	in process	n/a
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Enterprise Resource Planning	Y	On-going	n/a	n/a
IT Governance Committee	Y	On-going	n/a	n/a
HIPAA Security Liasion	Y	On-going	n/a	n/a
University Committee on the Protection of Personal Data	Y	On-going	n/a	n/a
CERTIF PCI Committee	N	On-going	n/a	n/a
Contracts and Grants Task Force	N	Complete	no report	n/a
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	Y	On-going	no report	n/a
Develop Continous Auditing Procedures	Y	On-going	no report	n/a

Audit 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.

Status of Finding Resolution
Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
P2012-1, Quarterly Review of Purchase Card Transactions	Yes	Completed	None	NA
P2012-2, Quarterly Review of Purchase Card Transactions	Yes	Completed	None	NA
P2012-3, Quarterly Review of Purchase Card Transactions	Yes	Completed	None	NA
R2012-13, FY2012 Lapse Salary review	Yes	In Progress		
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
R2012-1, Reconciliation of data feeds to Banner	Yes	Completed	1. 20% of departments reviewed are not reconciling their data feeds to Banner.	Resolution in Process
			2. Information custodians and managers are unaware of assigned information security responsibilities.	Resolution in Process
R2012-U2, Restricted Data Use Agreements Verifications	No	Completed	Designated Security Officers (DSOs) have not been properly trained IAW University policy.	Resolution in Process
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
R2012-12, Internal Controls Self Assessment Review	Yes	In Progress		
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
R2012-2, Review of Administrative Operations - Atkins Library	Yes	Completed		Resolved - Follow-up Completed
R2012-5, Review of Administrative Operations - Graduate School	Yes	Completed		Resolved - Follow-up Completed
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Construction Contract Compliance Audit (outsourced)	No	Completed	Overcharges in labor billings, computer software charges, warehouse storage charges, quality program charges resulted in $157,146 returned to the University	Resolved - Follow-up Completed
R2012-3, Review of Compliance with *The Clery Act*	Yes	Completed	1. The University has not identified, designated and trained a sufficient number of Campus Security Authorities (CSAs).	Resolution in Process
			2.Current reporting process and procedures do not collect and retain reliably accurate statistics.	Resolution in Process
			3. The 2011 Annual Security Report (ASR) does not contain or properly reference all required elements as described in federal standards.	Resolution in Process
			4. All eligible locations subject to crime statistics reporting have not been identified.	Resolution in Process
			5. Housing and Residence Life is not properly collecting and maintaining separate emergency contact information from resident students to be used in missing student situations.	Resolution in Process
			6. The process to compile the Annual Fire Safety Report is not adequately defined or documented, resulting in an incomplete final product.	Resolution in Process
R2012-4, Compliance with NCAA Standards on Student Athlete Eligibility	Yes	Completed	1. No published Special Admission Policy for Student Athletes	Resolved - Follow-up Pending
			2. Student athlete failed to sign the Student Athlete Statement prior to competition.	Resolved - Follow-up Completed
R2012-6, Capital Project Approval and Authorization Process	Yes	In Progress		
R2012-7, Review of selected Petty Cash Funds, Change Funds and Receipt Books	Yes	Completed	1. 4 of 19 reviewed Petty Cash Funds and 3 of 8 reviewed Change Funds were out of balance.	Resolution in Process
			2. 1 of 8 Change Funds failed to meet the standards for daily reconciliations and timely deposits.	Resolution in Process
			3. Awareness of performance standards in Policy Statement #42 needs improvement.	Resolution in Process
			4. Petty Cash funds linked to grant funds continue to be inefficiently supported.	Resolution in Process
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
R2012-8, Follow-up Labor Services Account Practices & Procedures	Yes	Completed	Results of the management review process should be formally documented.	Resolved - Follow-up Completed
R2012-9, Follow-up to Fraud Risk Assessment	Yes	Completed	A university code of conduct was drafted in June 2010 and has not yet been finalized and published.	Resolution in Process

UNC Charlotte
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
R2012-10, Follow-up to Review of IT General Controls	Yes	Completed	10 of 15 previously noted deficiencies remain to be resolved; progress interrupted by response required to security exposure event	Resolution in Process
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.				
I2012-1, Suspected Procurement Fraud	No	In Progress	Investigation turned over to external law enforcement	
I2012-2, Allegations against the Department of Africana Studies	No	Completed	Findings turned over to Office of the Dean	
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Committee Member, Electronic & Physical Security Committee			Staff auditor is member; membership will transfer to new committee in Fall 2012	
Committee Member, Business Continuity Working Committee			Staff auditor is member, program is being reconstituted with new staff leadership	
Search Committee Member (various)				
Information Security Functional Review Evaluation Committee			Director particiapted in month long process to select vendor to deliver assessment of campus-wide IT function	
Information Security Framework Needs Assessment Committee			Director particiapted in a three month project to assess conditions and gaps related to new UNC IS framework	
Other				
Include other internal audit activities not included elsewhere. The entries here should be very limited.				

Audit Status
Complete - Fieldwork complete and report issued
In Progess - Fieldwork in progess 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.

Status of Finding Resolution
Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Audits/Reviews of Internal Controls				
Foundation Finance (Unitization)	FY2011	Complete	None	
Foundation Finance (Life Income Funds)	FY2012	In Process	N/A	
Gift Processing (Stock)	FY2011	Complete	Minor finding: No formal sign-off by director of monthly reconciliation (gift reports / brokerage statements).	Resolved - Follow-up Completed
Purchasing Cards (Pcard) Transactions	FY2012	Complete	Minor finding: (3) Pcard reconciliation reports missing required approval signatures.	Resolved - Follow-up Completed
Purchasing - Purchase Orders	FY2012	In Process	N/A	
Self-Assessment of Internal Controls (FIT / EAGLE)	FY2012	Complete	N/A	
Weatherspoon Arts Foundation (Inventory Observation)	FY2012	Complete	None	
Compliance Audits				
Cashiers Office (Student Refunding)	FY2011	Complete	None	
Capital Projects	FY2012	Deferred	N/A	
Contracts & Grants	FY2012	Deferred	N/A	
Financial Aid (Verification of FAFSA)	FY2012	Deferred	N/A	
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)	FY2012	Complete	None	
Misuse of Theft of State Property (reporting)	FY2012	Complete	None	
Travel Reimbursements	FY2012	Complete	Minor finding: (6) travel reports submitted beyond policy deadline (ten business days following travel).	Resolved - Follow-up Completed
Audit Findings Follow-up				
Follow-up Resolution of Audit Findings of the Office of the State Auditor (financial audit)	FY2012	N/A	No findings identified by State Auditor.	
Special Assignments				
Risk Assessment (for development of internal audit plans)				
Other				

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews *Include audits/reviews having a direct relation to financial information at the institution.*				
Friends of UNCW Financial Review	Yes	Complete	No findings	
Information System Controls *Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.*				
Annual Banner Disaster Recovery Test and Disaster Recovery Plan Review	Yes	In Progress		
Audits/Reviews of Internal Controls *Include audits/reviews of internal control systems and processes*				
Office of Scholarships and Financial Aid Consult	No	Complete	Consult - made suggestions for potential efficiencies with cash receipting and imaging process.	N/A
Student Loan Fund Cash Count	No	Complete	1. Reduce amount of cash on hand	1. Resolved - Follow up Complete
Auxiliary Services and Internal Controls Review	No	Complete	Consult - made suggestions to improve internal controls over cash handling.	N/A
Performance/Operational Audits and/or Reviews *Include audits/reviews of departmental operations and activities.*				
Chancellor's Office *	Yes	Complete	1. Proper classification of expenditures 2.Compliance with Daily Deposit Act	1. Resolution in Process 2. Resolution in Process
College of Health and Human Services	Yes	In Progress		
Gift Management	Yes	Deferred		
Human Resources	Yes	Deferred		
Public Service and Continuing Studies *	Yes	Complete	1. Departments should keep accurate records of the assignment of keys in accordance with UNCW Policy 05.120, *Key Control*	1. Resolution in Process
University Police	Yes	Deferred		
Watson School of Education *	Yes	Complete - was in Progress in PY report to GA	1. Deposits should be made in accordance with NC General Statute 147-77, Daily deposit of funds to credit of Treasurer, and UNCW Policy 5.141, Cash Receipts. 2. Departments should keep accurate records of the assignment of keys in accordance with UNCW Policy 05.120, *Key Control*. 3. Electronic records access should be limited to individuals with business need. 4. Departments should only incur expenses that relate to their operations. 5. Supplemental payments should be approved in writing before work is schedule to begin in accordance with UNCW Policy 08.135, Supplemental Payments for UNCW Employees.	1. Resolution in Process 2. Resolution in Process 3. Resolution in Process 4. Resolution in Process 5. Resolution in Process
Compliance Audits *Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.*				
Distance Education	Yes	Deferred		
Eligibility of Athletes - FY 2011 - FY 2012	Yes	1. Complete 2. In Process	1. No findings	N/A
Crossroads Adolescent Drug Prevention Program	No	Yes	Consult - provided guidance	N/A
Indirect Costs for Grants	No	In Progress		
Audit Findings Follow-up *Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.*				
Athletics	Yes	Deferred		
Banner Payroll Process	Yes	Deferred		
Campus Crime Reporting	Yes	Deferred		
College of Arts and Sciences	Yes	Complete	1. Revenue and expenditures should be properly classified and consistently reported. 2. All UNCW forms should be completed in accordance with the relevant policies and instructions to ensure proper processing. 3. Deposits should be made in accordance with the guidelines described in the North Carolina General Statute (NCGS) 147-77 and UNCW Policy 05.141, Cash Receipts. 4. Per NCGS 105-164.12(28), effective January 1, 2010, sales tax should be collected on the sale of magazine subscriptions. 5. Form I-9, Employment Eligibility Verification, should be fully completed for student workers as described in the form's instructions. 6. 1. A written business continuity plan (BCP) should be created to ensure continuity of operations despite unplanned interruptions or disasters. 7. Departments should record the assignment of keys in accordance with UNCW Policy 05.12, Key Control.	1. Resolved - Follow up Completed 2. Resolved - Follow up Completed 3. Resolved - Follow up Completed 4. Resolved - Follow up Completed 5. Resolved - Follow up Completed 6. Resolution in Process 7. Resolution in Process

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Environmental Health and Safety	Yes	Complete	1. Lack of a written medical waste plan 2. Lack of implementation of a Spill Prevention, Control and Countermeasure (SPCC) plan.	1. Resolution in Process 2. Resolved - Follow up Completed
OSA Fiscal Controls	Yes	Complete	1. Non compliance with university contractual agreement policies.	1. Resolved - Follow up Completed
Housing and Residence Life	Yes	Complete	1. Revenues and expenditures should be properly classified and accurately and consistently reported. 2. Access to RMS, the software used to manage housing operations, should be should reviewed regularly. 3. Form I-9, Employment Eligibility Verification, should be completed as described in the form's instructions. 4. No mechanism in place to ensure post compliance requirements of University lease and use agreements.	1. Resolved - Follow up Completed 2. Resolved - Follow up Completed 3. Resolved - Follow up Completed 4. Resolution in Process
Office of International Programs	Yes	Complete	1. Deposits should be made in accordance with UNCW Policy 05.141, Cash Receipts 2. Travel expenditures should be relevant to job duties, overpayment to employee should be reimbursed, identified travel expenses should be moved to non state funds, and management oversight should be strengthened.	1. Resolved - Follow up Completed 2. Resolved - Follow up Completed
Parking Reconciliation	Yes	Canceled		
School of Nursing	Yes	In Progress		
Travel Office	Yes	Complete	1. Update in house travel software in ensure motor fleet requests are approved prior to travel. 2. Update university travel policy to reflect actual practice	1. Resolved - Follow up Completed 2. Resolved - Follow up Completed
Tuition Waiver Process	Yes	Deferred		
University Compliance Reporting	Yes	Deferred		
Special Investigations (i.e. Misuse or Misappropriation of Assets) *Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.*				
University Police Investigation	No	Complete - was in Progress in PY report to GA	No findings	N/A
WSE Investigation on behalf of OSA	No	Complete	No findings	N/A
Motor Fleet Complaints	No	Complete	No findings	N/A
Review of Fund Usage	No	Complete	No findings	N/A
Special Assignments *Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.*				
Assetworks AiM Implementation Committee				
Internal Control Assessment Committee				
Institutional Risk Management Committee				
Institutional Risk Management Steering Committee				
Systems Coordination Committee				
ACUA Accounting Principles Committee				
Search Committees				
Other *Include other internal audit activities not included elsewhere. The entries here should be very limited.*				
Organizational Governance Consultation	Yes	Deferred		
Continuous Monitoring	Yes	Complete	Created Management Reports for AP - to monitor/identity potential duplicate payments, also created other monitoring reports for their use for detective/preventative purposes.	N/A
Quality Assurance/Database of findings	Yes	Complete		
IT Audit Universe	Yes	Complete		
Comprehensive Risk	No	Complete		

 * - These audits include review of general IT controls, internal controls, efficiency and effectiveness.
Source: 2011-2012 Audit Plan, Quaterly Reports and SharePoint Task list

Audit 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.

Status of Finding Resolution
 Resolved - Follow-up Completed
 Resolved - Follow-up Pending
 Resolution in Process
 Not Resolved

UNC School of the Arts
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Change Fund Counts	1	Count Complete - Report in Progress		
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
None				
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
University Wide: Manual Cash Receipting	1	Pending		
Self-Assessment of Internal Controls	1	In Progress		
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
None				
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Student Life - Counseling Services	1	In Progress		
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	N/A - No Findings		
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.				
State Auditor Hotline Investigation - Housekeeping	N/A	Completed	1. Internal Controls over the Housekeeping Divisions' Time Recording are Insufficient to Ensure that the Attendance of Employees is Recorded Timely and Accurately	Auditee agrees with findings - responded to and implemented recommendations
State Auditor Investigation - Assistant Dean of Dance	N/A	Completed	Issued, Handled by Campus Police and Audit Director in a previous year	
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Audit Committee (Quarterly)		Ongoing		
Monthly Meetings with Operational Staff		Ongoing		
Biannual Meetings with Senior Staff		Ongoing		
Consulting, Reviewing and Handling Requests from Staff		Ongoing		
Search Committee - Assistant Controller		Completed		
Other				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
Prep for QAR		Ongoing		

Audit 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.

Status of Finding Resolution
  Resolved - Follow-up Completed
  Resolved - Follow-up Pending
  Resolution in Process
  Not Resolved

Western Carolina University
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Audit of Payroll (also an IS audit)	Yes	Deferred		
Pcard audits and audits of PPI will be included when performing audits of work units	Yes	On-Going		
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
SciQuest	Yes	Deferred		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
Internal Control Questionnaire/Self Assessment	Yes	Completed		
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Audit of Advancement and External Affairs-Phase One, resulted in four audit reports	Yes	In progress	Resulted in findings in Advancement, Academic Affairs, IT and Athletics. Findings were similar in each area. Deposits not timely. Failure to prepare mail logs and receipts.	Corrective action implemented immediately. Follow-up to occur in next fiscal year.
International Distance Education Program-Jamaica	Yes	Cancelled		
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Liability Insurance for Interns	Yes	Deferred		
Conflict of Interest and Commitment External Professional Activities for Pay	Yes	Completed	Resulted in university wide findings. Faculty/staff required to submit conflict of interest forms and notice of intent forms not doing so. Forms submitted are not complete and appropriately reviewed by supervisors.	Corrective action implemented immediately. Follow-up to occur in next fiscal year.
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
CBORD, (resulted in three audits and **three follow ups**)		Completed	Three follow ups performed. Corrective action had been implemented per follow-up work.	
Institutional Scholarships		Pending		
Export Controls, (resulted in six audits and **six follow-ups**)		Completed	been made towards addressing corrective action per follow-up work.	
Audit of Personal Identifiable Information (resulted in two audits and **two follow-ups**)		Completed	Two follow ups performed. Corrective action had been implemented per follow-up work	
Expenditure Testing/Grants testing		Deferred		
NCSEAA		Cancelled		
Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.				
Emergency Loans, carried forward, not included in last year's audit plan	Yes	Completed	Substantiated. Emergency loans issued innappropriately. Follow up completed in June.	Corrective action implemented
Advancement and External Affairs, Overtime	No	Completed	Substantiated. Employee had not been compensated for over time. Follow up completed in June.	Corrective action implemented
Athletic Camps	No	Completed	working athletic camps during regular work week. Follow up completed in June.	Corrective action implemented
Time Keeping-Admissions	No	Completed	Substantiated. Admissions not accounting for leave correctly. Follow up completed in June.	Corrective action implemented
College of Education and Allied Professions-NCQuest and ELF	No	Completed	Not Substantiated. No follow-up necessary.	
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Task Force-Institutional Scholarships		On-Going	Has not done any work in a while. I anticipate that it will start meeting again when scholarship coordinator	
Data Stewardship Committee		On-Going		
Computer Incident Security Response Team		On-Going		
Disaster Recovery and Business Continuity Team		On-Going	Has not done any work in a while. I anticipate that it will start meeting again.	
Export Control Committee		On-Going	Has not done any work in a while. I anticipate that it will start meeting again.	
Quality Assurance Review Volunteer, State Wide Program		On-Going	Have not been asked to volunteer as of yet.	
ISO Crosswalk		On-Going		

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Other				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
President of the NC Association for University Auditors		On-Going		
Annual Risk Assessment		Completed	Preparing to begin RA for the current year	
Fraud Risk Assessment		Deferred	Need to perform one in next audit year	
Internal Quality Assessment Review, in preparation for a peer review		Deferred	Working on internal self assessment in preparation for QAR.	

Audit 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.

Status of Finding Resolution
  Resolved - Follow-up Completed
  Resolved - Follow-up Pending
  Resolution in Process
  Not Resolved

Winston-Salem State University
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Change Fund Counts	2	1 - Complete 1 - In Progress	1. Internal Controls of Cash Handling are Insufficient to Ensure that Cash is Properly Safeguarded (within Police and Public Safety's Parking Dept.)	Auditee agrees with findings and implemented Auditor's recommendations.
Inventory Testing (Fuel Oil)	1	Inventory Complete - Report in Progress		
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Disaster Recovery/Business Continuity	1	In Progress		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
Self-Assessment of Internal Controls	1	In Progress		
University Wide: Manual Cash Receipting	1	Removed		
Vendor Payments	1	Removed		
Controls over the Usage of Restricted Gifts	1	Pending		
Pcard Monitoring - Automated Analytics	1	Ongoing		
Travel Procedures	1	Final Report In Progress	1. State Regulations and University policies regarding pre-approval of travel expenses and timely submission of claims for payment not consistently followed. 2. Requests for travel advances, pre-payments and reimbursements are paid without the appropriate documentation. 3. The AP Depts. internal policies and procedures are outdated and incomplete, and not reflective of the current travel payment processes performed by the Dept. 4. Changes in access rights are not effectively communicated within the IT Dept. to ensure access rights are terminated completely and timely.	Auditee agrees with Findings - response in preparation.
Computer Accountability	1	Fieldwork complete - Review in Progress		
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Human Resources/EEO	1	In Progress		
Compliance Audits				
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.				
Student Affairs	1	Pending		
NCAA Compliance - Student Athlete Eligibility	1	Pending		
Special Responsibility Constituent Institution Compliance	1	Pending		
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
2011 State Auditor Findings Follow-up	1	N/A - No Findings		
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.				
State Auditor Hotline Investigation - Athletics	N/A	Completed	N/A - Allegations not substantiated	
Men's Basketball Coach - Travel Fraud	N/A	Completed	1. The University does not have Policies and Procedures in place that Govern the Establishment of Bank Accounts in the Name of the University.	The Auditee agreed with the recommendations and developed a policy approved by the BOT at the June meeting.
Student Affairs - Allegations of Corruption (Kickbacks)	N/A	Completed	N/A - Unable to substantiate corruption - No Report Issued	
State Auditor Hotline Investigation - Hotspots & Telecommunications	N/A	Completed	N/A - Allegations not substantiated	
Chancellor's Request for Investigation - CP3 Basketball Game	N/A	Completed	N/A - For informational purposes only - No Report Issued	
Campus Police/SBI Investigation - Meter Receipts	N/A	Completed	N/A - Unable to substantiate - No Report Issued	
UNCGA Request for Investigation - CIO Conflict of Interest	N/A	Completed	N/A - Unable to substantiate	
Motor Fleet Request for Investigation - Excess Fuel	N/A	In Progress		
Chancellor's Request for Review - CIAA	N/A	Completed	N/A - For informational purposes only	
Student Affairs - Excessive OT Payments	N/A	In Progress		
Student Financial Aid Investigation - 2009-2010 Issues	N/A	In Progress		

Winston-Salem State University
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Audit Committee		Ongoing		
Search Committee - Director of Environmental Health & Safety		Completed		
Institutional Assessment		Ongoing		
Enterprise Risk Management		Ongoing		
Other				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
Development of Internal Audit Strategic Plan FY's 2013-2015		Completed		
Continuing Professional Education		Ongoing		

Audit 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.

Status of Finding Resolution
 Resolved - Follow-up Completed
 Resolved - Follow-up Pending
 Resolution in Process
 Not Resolved

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.					
Review of Expenses - President, Chief of Staff, Vice Presidents	1	Y	In Process		
Information System Controls Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
None					
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 Control	1	Y	In Process		
UNC TV Purchasing/P-Card			Deferred		
Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.					
UNC TV Efficiencies Review	1	Y	Complete		
Shared Services Center			Deferred		
Compliance Audits Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
Carry-forward, Management Budget Flexibility			Deferred		
Audit Findings Follow-up Follow-up activity related to audit findings resulting from externla audits and those from internal audit activity.					
Financial Record System Access / Controls Follow-up			Deferred		
Time and Effort Record System Follow-up	1	Y	In Process		
UNCSA IT Audit Concerns			Deferred		
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.					
Various As Occurs					None
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
UNC FIT Monitoring			Complete		
Other Include other internal audit activities not included elsewhere. The entries here should be very limited.					
Risk Assessment 2012-2013			Complete		

* 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 Mathematics
Internal Audit Activities
Year Ending June 30, 2012

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Information System Access	Y	Deferred		
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes, including the EAGLE and UNC FIT assessments and testing.				
Contracts	Y	Cancelled		
UNC FIT Monitoring	Y	On-Going		
2010-2011 Management Flexibility	Y	Complete	Requirement per UNC Policy 600.3.1	
Capital Assets Audit	N	Complete		
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Employee Criminal Background Checks	Y	Cancelled		
Residency Status	Y	Cancelled		
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.				
Time Administration Review/Leave Audit Follow-up	Y	Complete		
Capital Assets Audit Follow-up	Y	Deferred	Capital Assets Audit was completed in 2012. Follow-up will take place in 2013.	
Accounts Payable Follow-up	Y	Complete		
SCSSI Follow-up	N	Complete	2009 and 2010 follow-up on identified control deficiencies	
State Auditor Findings - Follow-up (if applicable)	Y	N/A		
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.				
Strategic Planning	Y	Complete		
Other				
Include other internal audit activities not included elsewhere. The entries here should be very limited.				
Student Store Physical Inventory Count Consulting	N	Complete		
Consulting: SCSSI Restructuring	Y	Complete		
Consulting and Advisory Services (as needed)	Y	Complete		
Unplanned Management Requested Projects	Y	Complete		

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.

Status of Finding Resolution
Resolved - Follow-up Completed
Resolved - Follow-up Pending
Resolution in Process
Not Resolved