Approval of University-wide Summary of the Internal Audit Plans for the Year Ended June 30, 2012

In November 2005, the Board adopted the recommendations of the Best Financial Practices Task Force. As part of those recommendations, each campus is to submit their Internal Audit plans as approved by each campus' Board of Trustees. The Audit Committee Charter requires approval of a summary of the internal audit plans as submitted by the campus internal auditors (attached). The individual campus internal audit plans are attached for your information.

It is recommended that the University-wide Summary of the Internal Audit Plans for the year ended June 30, 2012, be approved.

Specific Audits	Number of Audits	Institution
Financial Audits/Reviews		
Audit of the 2011 Financial Profile and Indicators Report	1	NCSU
Lapse Salary Review	2	UNC-C
Surprise Cash Counts and Treasurer's Office Cash Counts	6	NC A&T, ASU, UNC-CH, WSSU,
·		UNC-A, UNCSA
Year End Inventory	4	NC A&T, NCCU, ASU, UNC-A
Capital Assets Review	11	UNC GA
New River Light & Power	1 1	ASU
Athletics Appalachian Real Estate Holdings, Inc.	1 1	ASU ASU
Appalachian Real Estate Holdings, Inc. Payroll Review	2	NCCU, WCU
Ticket Office - Reconciliation of Athletic Events	1	NCCU NCCU
Assist Athletics Auditors	1	UNC-CH
Friends of UNCW Financial Review	1	UNC-W
Student Accounts Receivable	1	ECSU
Pcard audits and audits of PPI will be included when performing audits of work units	1	WCU
Testing of Contracts	1	WCU
Athletics/University Enterprises	1	UNC-A
Information System Controls		
HIPAA Systems and Data Storage	1	ECU
Emergency Notification System	1	ECU
Review Vidant Audit Reports/Workpapers	1	ECU
University Data Storage	1	ECU
ITCS Logging and Monitoring Processes	1	ECU
Office of Information Technology – Infrastructure, Systems, and Operations: Virtual Computing Services	1	NCSU
Office of Information Technology – WolfTech Active Directory: Security and Operational Controls	1	NCSU
Restricted Data Use Agreements Verifications	1	UNC-C
Banner Access Controls	2	FSU, ASU
Information System Access	1	NCSSM
Banner Finance	1 1	NC A&T
Banner Payroll	1	NC A&T NC A&T
Review of University IT Domains CJ Leads Review	1	NC A&T
Holmes Center Ticket Operations	1	ASU
Disaster Recovery	4	ASU, ECSU, WSSU, ECU
Parking & Traffic System	1	ASU ASU
Sci Quest	2	ASU, WCU
Network Security Review	1	NCCU
Data Security	1	UNC-CH
Annual Banner Disaster Recovery Test	1	UNC-W
Data Warehouse	1	WCU
Audits/Reviews of Internal Controls		NOODII IINO E III E E
Review of Self-Assessment of Internal Controls	11	NCSSM, UNC-C, UNC-G, FSU, NCCU, NC A&T, UNC GA, WCU WSSU, UNC-A, UNCSA
Athletic Camps	1	ECU
Audit of Controls Over the Usage of Restricted Gifts	1	NCSU
Procurement of Construction and Design Services	1	NCSU
Restricted Gifts/Fundraising	1	UNC-C
Fixed Assets (Capital Equipment)	1	UNC-G
Neatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc.	1 1	UNC-G FSU
Athletic Department (Team Travel)	1	FSU
	1	FSU
		FSU
BRONCO eBuy Operations	1	
BRONCO eBuy Operations UNC FIT Assessments and Testing	3	NC A&T, ASU, UNC-A
BRONCO eBuy Operations UNC FIT Assessments and Testing Joint School of Nanoscience and Nanoengineering Internal Control Review	3 1	NC A&T, ASU, UNC-A NC A&T
BRONCO eBuy Operations UNC FIT Assessments and Testing Joint School of Nanoscience and Nanoengineering Internal Control Review UNC TV Purchasing/P-Card	3 1 1	NC A&T, ASU, UNC-A NC A&T UNC GA
BRONCO eBuy Operations UNC FIT Assessments and Testing Joint School of Nanoscience and Nanoengineering Internal Control Review JNC TV Purchasing/P-Card Departmental Budget Reconciliations	3 1 1 1	NC A&T, ASU, UNC-A NC A&T UNC GA ASU
BRONCO eBuy Operations JNC FIT Assessments and Testing Joint School of Nanoscience and Nanoengineering Internal Control Review JNC TV Purchasing/P-Card Departmental Budget Reconciliations Campus Wide Asset Control	3 1 1 1 1	NC A&T, ASU, UNC-A NC A&T UNC GA ASU ASU
BRONCO eBuy Operations UNC FIT Assessments and Testing Joint School of Nanoscience and Nanoengineering Internal Control Review UNC TV Purchasing/P-Card Departmental Budget Reconciliations Campus Wide Asset Control Travel Disbursements	3 1 1 1 1 1	NC A&T, ASU, UNC-A NC A&T UNC GA ASU ASU ASU
BRONCO eBuy Operations UNC FIT Assessments and Testing UNC FIT Assessments and Testing UNC TV Purchasing/P-Card Departmental Budget Reconciliations Campus Wide Asset Control Travel Disbursements Campus Wide Comp Time	3 1 1 1 1 1 1	NC A&T, ASU, UNC-A NC A&T UNC GA ASU ASU ASU ASU ASU ASU ASU
BRONCO eBuy Operations UNC FIT Assessments and Testing Joint School of Nanoscience and Nanoengineering Internal Control Review UNC TV Purchasing/P-Card Departmental Budget Reconciliations Campus Wide Asset Control Travel Disbursements Campus Wide Comp Time Procurement Card Review and Data Analysis	3 1 1 1 1 1 1 1	NC A&T, ASU, UNC-A NC A&T UNC GA ASU ASU ASU ASU ASU ASU ASU ASU ASU
BRONCO eBuy Operations UNC FIT Assessments and Testing Joint School of Nanoscience and Nanoengineering Internal Control Review UNC TV Purchasing/P-Card Departmental Budget Reconcilitations Campus Wide Asset Control Travel Disbursements Campus Wide Comp Time Procurement Card Review and Data Analysis Foundation Expenditure Review	3 1 1 1 1 1 1 1 1	NC A&T, ASU, UNC-A NC A&T UNC GA ASU ASU ASU ASU ASU ASU ASU ASU ASU AS
Banner Pavroll Operations BRONCO eBuy Operations UNC FIT Assessments and Testing Joint School of Nanoscience and Nanoengineering Internal Control Review UNC TV Purchasing/P-Card Departmental Budget Reconciliations Campus Wide Asset Control Travel Disbursements Campus Wide Comp Time Procurement Card Review and Data Analysis Foundation Expenditure Review Payments to Independent Contractors Summer Campus 2012 Summer Camps 2012 Summer Camps 2012	3 1 1 1 1 1 1 1	NC A&T, ASU, UNC-A NC A&T UNC GA ASU ASU ASU ASU ASU ASU ASU ASU ASU

Specific Audits	Number of Audits	Institution
Additional Pay (Supplemental, Overtime Pay)	1	ECSU
Computer Accountability	1	WSSU
Pcard Monitoring - Automated Analytics	1	WSSU
University Wide: Manual Cash Receipting	1	UNCSA
Vendor Contracts/Payments	1	UNCSA
Performance/Operational Audits and/or Reviews		
Human Resources	3	ECU, UNC-W, WSSU
Volunteers/Minors-University and Non-University Sponsored Programs	1	ECU
Purchasing - Port	1	ECU
Athletics-Operational	1 1	ECU
Surplus Property Psychiatry	1	ECU ECU
Rehabilitation Medicine	1 1	ECU
Administration Operations Review - College of Liberal Arts and Sciences	1 1	UNC-C
Housing Operations	1	FSU
Construction Contract Admin.	1	FSU
J.W. Seabrook Auditorium	1	FSU
Special Request-Faculty Office Hours	1	FSU
Physical Inventory Review (Property Management) Internal Control Review of University Revenue Accounts	1	NC A&T
Shared Services Center	1 1	NC A&T UNC GA
Printing and Publications	1	ASU
Parking & Traffic	1	ASU
Post Office	1	ASU
Contracts & Grants Review: NIH Grant Health Disparities Projects	1	NCCU
Independent Contractor Function	1	UNC-CH
Executive Director for the Arts	1	UNC-CH
School of Dentistry Work Study	1	UNC-CH UNC-CH
Kenan-Flagler Schoolof Business	1 1	UNC-CH
School of Journalism	1 1	UNC-CH
University Police	1	UNC-W
Facilities	1	UNC-W
Design and Construction Operational Audit	1	ECSU
Bowling Center	1	ECSU
Bookstore Operations Athletics Operational Audit	1	ECSU
Athletics Operational Audit Audit of Advancement and External Affairs-Phase Two	1 1	WCU ECSU
Educational Outreach	1	WCU
Compliance		
Clinical Trials Clery Act	3	ECU ACU WCCU
Personnel File/Data Review (EEOC)	1	ECU, ASU, WSSU ECU
Ryan White Funds	1 1	ECU
ICD-10	1	ECU
Meaningful Use		ECU
	1	LCU
Stark Law	1	ECU
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects)	1	ECU NCSU
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced)	1 1 1	ECU NCSU UNC-C
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification	1 1 1 1	ECU NCSU UNC-C UNC-C
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting	1 1 1	ECU NCSU UNC-C
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and	1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures Capital Projects Contracts & Grants	1 1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C UNC-C UNC-C UNC-C
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures Capital Projects Contracts & Grants Financial Aid (Verification of FAFSA)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C UNC-C UNC-C
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures Capital Projects Contracts & Grants Financial Aid (Verification of FAFSA) Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)	1 1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C UNC-C UNC-C UNC-C
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures Capital Projects Contracts & Grants Financial Aid (Verification of FAFSA) Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C UNC-C UNC-C UNC-G UNC-G UNC-G UNC-G UNC-G
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures Capital Projects Contracts & Grants Financial Aid (Verification of FAFSA) Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review) Misuse or Theft of State Property (reporting) Travel Reimbursements Financial Aid Return of Title IV	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C UNC-C UNC-G UNC-G UNC-G UNC-G UNC-G UNC-G FSU
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures Capital Projects Contracts & Grants Financial Aid (Verification of FAFSA) Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review) Misuse or Theft of State Property (reporting) Travel Reimbursements Financial Aid Return of Title IV Conflict of Interest and Commitment	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C UNC-C UNC-C UNC-G UNC-G UNC-G UNC-G UNC-G UNC-G UNC-G UNC-G FSU FSU
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures Capital Projects Capital Projects Contracts & Grants Financial Aid (Verification of FAFSA) Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review) Misuse or Theft of State Property (reporting) Travel Reimbursements Financial Aid Return of Title IV Conflict of Interest and Commitment NCAA Compliance Audit-Phase I	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C UNC-C UNC-C UNC-G
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures Capital Projects Contracts & Grants Financial Aid (Verification of FAFSA) Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review) Misuse or Theft of State Property (reporting) Travel Reimbursements Financial Aid Return of Title IV Conflict of Interest and Commitment NCAA Compliance Audit-Phase I NCAA Compliance Audit-Phase II	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C UNC-C UNC-C UNC-G UNC-G UNC-G UNC-G FSU FSU NC A&T
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures Capital Projects Contracts & Grants Financial Aid (Verification of FAFSA) Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review) Misuse or Theft of State Property (reporting) Travel Reimbursements Financial Aid Return of Title IV Conflict of Interest and Commitment NCAA Compliance Audit-Phase I NCAA Compliance Audit-Phase II Carry-forward, Management Budget Flexibility	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C UNC-C UNC-C UNC-G
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures Capital Projects Capital Projects Contracts & Grants Financial Aid (Verification of FAFSA) Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review) Misuse or Theft of State Property (reporting) Travel Reimbursements Financial Aid Return of Title IV Conflict of Interest and Commitment NCAA Compliance Audit-Phase I NCAA Compliance Audit-Phase II Carry-forward, Management Budget Flexibility Gear Up	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C UNC-C UNC-C UNC-G ASU FSU FSU NC A&T NC A&T UNC GA ASU
Stark Law Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects) Construction Contract Compliance Audit (outsourced) Mobile Communication Device/Home Internet Reimbursement Verification Compliance with NCAA Standards on Recruiting Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures Capital Projects Contracts & Grants Financial Aid (Verification of FAFSA) Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review) Misuse or Theft of State Property (reporting) Travel Reimbursements Financial Aid Return of Title IV Conflict of Interest and Commitment NCAA Compliance Audit-Phase I NCAA Compliance Audit-Phase II Carry-forward, Management Budget Flexibility	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ECU NCSU UNC-C UNC-C UNC-C UNC-C UNC-C UNC-G

Specific Audits	Number of Audits	Institution
Scholarship Audit	1 1	NCCU
Admissions Office Audit	1	NCCU
Distance Education	1	UNC-W
Senior Management Travel and Entertainment	1	UNC-W
Student Stipends/Contract and Grants	1	ECSU
Review of Assessed Tuition	1	ECSU
Campus Crime Reporting	1	ECSU
Student Financial Aid	1	WSSU
NCAA Compliance	1	WSSU
Center for Diversity Education Annual Review	1	UNC-A
Student Life: Mental Health Counseling	1	UNCSA
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Audit Findings Follow-up		
	40	UNC-G, FSU, NCSSM, ASU,
Follow-up Resolution of Audit Findings of the Office of the State Auditor	13	NCCU, UNC-CH, WSSU, UNC- A, UNCSA
IT Distributed Controls	1	ECU
Continuing Studies	1	ECU
Employee Entry/Exit	1	ECU
University Policy Manual	1	ECU
Student Employment Pay Process	1	ECU
Travel Review	1	ECU
Dental Medicine	1	ECU
University Collections Process	1	ECU
Patient Billing	1	ECU
ECU-P Contract Management System	1	ECU
Children's Development Service Agency/Family Support Network of Eastern North Carolina	1	ECU
Internal Medicine	1	ECU
Athletics-Operational	1	ECU
College of Education	1	ECU
Student Affairs	1	ECU
College of Education-Travel	1	ECU
Facilities Use	1	ECU
Follow-Up on all audit findings (internal reports)	1	NCSU
Follow-Up on all audit findings (internal reports)	1	NCSU
Follow-up to Review of IT General Controls	1	UNC-C
Follow-up Copy Center	1	FSU
Capital Assets Audit Follow-up	1	NCSSM
Prior Year Audits - Follow-Up	1	NC A&T
Financial Record System Access / Controls Follow-up	1	UNC GA
Review of Expenses - President, Chief of Staff, Vice Presidents Follow-up	1	UNC GA
Follow Up for Internal Audits	3	ASU, WSSU, UNCSA
University-wide Follow-up	1	UNC-CH
	1	UNC-W
Follow-up via Finding Database Misuse of Funds	1	
Surplus Property	1	ECSU
		ECSU
Advancement, phase one-Deposits	11	WCU
Conflict of Interest	1	WCU
Export Controls	1	WCU
HR Audit - Follow-up	11	UNC-A
Special Investigations (i.e. Misuse or Misappropriation of Assets)		
Hotline Investigations - as they occur	3	NC A&T, UNC-CH, UNCSA
Unscheduled Audits	1	NC A&T
Art Department P-Card Abuse	1	ASU
Audit Issues and Allegations Monitoring	1	NCCU
Little Viking Football Camp	1	ECSU
Review of Storage Units	1	ECSU
Motor Fleet Vehicle - Excess Fuel	1	WSSU
Student Affairs - Temp Employee Overtime	1	WSSU
Student Financial Aid Review - FFELP to Direct Lending	1	WSSU
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Specific Audits	Number of Audits	Institution
Special Assignments		
HIPAA Steering Committee	1	ECU
HIPAA Security Workgroup	1	ECU
Meaningful Use Committee	1	ECU
ICD-10 Committee	1	ECU
Technology Steering Committee	1	ECU
SACS Committees BSOM Compliance Committee	1	ECU, NCSU, ASU ECU
Facilities Use Task Force	1	ECU
Enterprise Risk Management Committee	3	ECU, NCSU, WSSU
Identity Theft Protection Committee	1	ECU
Healthspan Steering Committee	1	ECU
University Policy Committee	1	ECU
Business Process Review Oversight Group	1	ECU
University Business Operations Realignment Steering Team	1	NCSU
Cooperative Extension Service UNC Finance Improvement and Transformation (FIT) Team	2	NCSU NCSU, UNC-CH
Identity and Access Management (IAM)	1	NCSU NCSU
University Information Technology Strategic Advisory Committee	1	NCSU
Internal Control Assessment Committee	1	NCSU
University Record Retention	1	NCSU
Administrative Systems Steering and Management Teams	1	NCSU
Data Standards Committee	1	ASU
Search Committees	3	ASU, WSSU, UNCSA
SciQuest Committee	1	ASU
Enterprise Resource Planning	1	UNC-CH
OSR Billing & Receivalbes IT Governance Committee	1	UNC-CH UNC-CH
HIPAA Security Liasion	1	UNC-CH
University Committee on the Protection of Personal Data	1	UNC-CH
CERTIF PCI Committee	1	UNC-CH
Committee Assignments	1	UNC-W
Textbook Committee	1	ECSU
University Retention Advisor Committee	1	ECSU
IT Policies and Procedures Committee	1	ECSU
Task Force-Institutional Scholarships	1	WCU
Data Stewardship Committee	1	WCU WCU
Computer Incident Security Response Team Disaster Recovery and Business Continuity Team	1	WCU
Export Control Committee	1	WCU
Quality Assurance Review Volunteer, State Wide Program	1	WCU
ISO Crosswalk	1	WCU
Audit Committee	2	WSSU, UNCSA
Institutional Assessment	1	WSSU
Chancellor's Executive Staff	1	WSSU
Policy Review Committee	1	UNC-A
Monthly Meetings with Operational Staff Biannual Meetings with Senior Staff	1 1	UNCSA
Biannuar Meetings with Senior Stair		UNCSA
Other		
Regulatory Compliance Inventory	1	ECU
Risk Assessment	6	ECU, NCSSM, UNC GA, ECSU,
		WCU, UNC-G
Training Modules	1	ECU
Consultations	3	ECU, UNC-CH, ECSU
Fraud Risk Assessment (Health Sciences)	1	ECU
Operations Administration	<u>1</u> 5	NC A&T NC A&T, UNC-C, ASU, UNC-CH,
Quality Assurance Review Develop Continuous Auditing Procedures	1	WSSU
Organizational Governance Consultation	1	UNC-CH UNC-W
IT Security Crosswalk	1	UNC-W
Continuous Monitoring	1	UNC-W
Quality Assurance	1	UNC-W
Fraud Assessment	3	UNC-W. ECSU, WCU
Continuous Auditing/Monitoring	1	ECSU
President of the NC Association for University Auditors	111	WCU
CPE	1	WSSU
Volunteer Income Tax Assistance Program (VITA) participation Peer Review Preparation	2	UNC-A UNCSA, WCU
reel Neview FiepalatiUII		UNCSA, WCU

Appalachian State University Audit Plan Summary Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reportable Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Petty Cash/Change Fund Counts	Yes			
Inventory Testing	Yes			
New River Light & Power	Yes			
Athletics	Yes			
Appalachian Real Estate Holdings, Inc.	Yes			
Information System Controls				
Access Controls	Yes			
Holmes Center Ticket Operations	Yes			
Disaster Recovery	Yes			
Parking & Traffic System	Yes			
Sci Quest	Yes			
Oci Quest	163			
Audits/Reviews of Internal Controls				
UNC Fit Assessments andTesting	Vac			
	Yes Yes			
Departmental Budget Reconciliations Campus Wide Asset Control	Yes			
Travel Disbursements	Yes			
Campus Wide Comp Time	Yes			
Procurement Card Review and Data Analysis	Yes			
Foundation Expenditure Review	Yes			
Touridation Experiditure Neview	165			
Performance/Operational Audits and/or Reviews				
Printing and Publications	Yes			
Parking & Traffic	Yes			
Post Office	Yes			
Compliance Audits				
Coortin	Vaa			
Gear Up Police Dept. Clery Act	Yes Yes			
Federal Grants - Time and Effort	Yes			
State Grants	Yes			
Purchasing Cards-Departmental	Yes			
r dichasing Cards-Departmental	165			
Audit Findings Follow-up				
Follow Up State Financial Audit	Yes			
Follow Up for Internal Audits	1.00			
Follow Up for State IT Audit	Yes			

Appalachian State University Audit Plan Summary Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reportable Audit Findings (Title only)	Status of Finding Resolution
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Art Department P-Card Abuse	Yes			
Special Assignments				
QAR-Quality Assurance and Improvement Program SACS Institutional Effectiveness Subcommittee	Yes Yes			
SACS Financial and Physical Resources Subcommittee	Yes			
Data Standards Committee Search Committees	Yes Yes			
SciQuest Committee	Yes			
Other				

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

East Carolina University Audit Plan Summary Year Ending June 30, 2013

Specific Audits Included in Audit Status Friendings (Title only) Financial Audits/Reviews None Information System Controls Seaster Repovery 2012 Financial Repovery 2			r		
Financial Audits/Reviews Nore Information System Controls Deaster Revoews 2012 Firth AS Systems and Data Storage Energency Notification System Controls TICS Logana and Monitoring Processes Audits/Revoew of Internal Controls Altrials Camps Performance/Operational Audits and/or Reviews Furnal Residuces Controls of Internal Controls Altrials Camps Performance/Operational Audits and/or Reviews Furnal Residuces Controls of Internal Controls Altrials of Internal Controls A	Specific Audits		Audit Status		
Financial Audits/Reviews Information System Controls Information System Information I					Resolution
Information System Controls		Pian		only)	
Information System Controls Deases Recovery 2012		-			
Disaster Recovery 2012 High AS Systems and Data Storage Energency, Notification Systems Energency, Notification Systems Energency, Notification Systems High AS Systems and Data Storage HIGS Loganya and Monitoring Processes Audits/Reviews of Internal Controls Athletic Camps Performance/Operational Audits and/or Reviews Hyman Resources Uncluster-Microschiversity and Non-University Storagered Programs University Data Storage Athletics-Operational Supplies Property Psychiatry Psych					
HIPAA Systems and Data Storage memorary Motifican System Review Vider Audit Reports Workpupers Review Of Internal Controls Audits Reviews of Internal Controls Reviews Reviews of Internal Controls Audits Camps Performance/Operational Audits and/or Reviews Parlaman Resources Volunteers/Minors-University and Non-University Sponsored Programs Purchasers - Performance/Operational Albeitos-Coperational Audit Findings Follow-up Tostindard Coperational Audit Findings Follow-up Audit Findings Follow-up Audit Findings Follow-up Tostindard Coperational Audit Findings Follow-up Audit Findings Follow-up Audit Findings Follow-up Tostindard Coperational Audit Findings Follow-up Tost	Disaster Recovery 2012				
Review Vident Audit Reports Workpapers ITCS Logang and Monitoring Processes Afficience Camps Performance/Operational Audits and/or Reviews Human Resources Contained Monitoring Controls Afficience Camps Performance/Operational Audits and/or Reviews Human Resources Contained Monitoring Controls Afficience Operational Supplies Procesty Psychiatry Republishatry Republi		İ			
University Data Storage TiCS Logging and Montroin Processes Audits Reviews of Internal Controls					
ITCS Logging and Monitoring Processes Auditis/Reviews of Internal Controls Athletic Camps Performance/Operational Audits and/or Reviews Human Resources Volunteers/Monts-University and Non-University Sconsored Programs Purchasting - Port Surfails Procest Purchasting - Port Surfails Procest Purchasting - Port Surfails Procest Programs - Port Surfails Procest Psychiatry Rahalitiation Medicine Compiliance Clinical Trials Clinical Trials Clinical Trials Clinical Trials Clinical Trials Clory Act Surfails Procest CD-10 Audit Findings Follow-up IT Distributed Controls Continuing Surfails Surfails - Port Surfails Surfails					
AuditsReviews of Internal Controls Performance/Operational Audits and/or Reviews Human Resources Volunteers/Minors-University and Non-University Sponsored Programs Purchasing - Port Affettees Operational Surphose Programs Performance Operational Audits and Committee Compliance Clinical Trials Clear Act Cerebrate Clear Act Cerebrate Clear Act Compliance Clinical Trials Clear Act Cerebrate Clear Act Compliance Clinical Trials Clear Act Compliance Clear Act Compliance Clinical Trials Clear Act Compliance Continuing Studies Continuing	ITCS Logging and Monitoring Processes	1			
Abhetic Camps Performance/Operational Audits and/or Reviews Human Resources Volunteers/Minors-University and Non-University Sconsored Programs Purchasing - Port Abhetics-Operational Surplace Property Surplace S					
Human Resources Volunteers/finars-University and Non-University Stonsored Programs Purchasing - Port Altheties-Operational Surpkas-Property Su		İ			
Volunteers/Minors-University and Non-University Sponsored Programs Althetics-Operational Althetics-Operational Althetics-Operational Surplus Property Psychatry Psycha	Performance/Operational Audits and/or Reviews				
Purchasing - Port	Human Resources				
Athletics-Operational Surplus Property Paychatry Rehabilitation Medicine Compliance Cinical Trials Clinical Tr					
Surplus Property	Purcnasing - Port Athletics-Operational	+			
Psychatry Complance Cinical Trials Cilery Act Personnel Fili-Data Review (EEOC) Ryan White Funds CC-10 CD-10 Meaningful Use Stark Law Audit Findings Follow-up T Distributed Controls Controlling Studies Employee Entity Manual University Collections Process Dental Medicine University Collections Process Patient Billing ECU-P Contract Management System CDSA/FSNENC Internal Medicine Althetics-Operational College of Education-Travel Facilities Use Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Assignments HIPAA Security Workgroup Meaningful Use SACS Committee UC-10 Commit	Surplus Property	1			
Compilance	Psychiatry				
Clinical Trials					
Ciery Act					
Personnel File/Data Review (EECC)		 			
Ryan White Funds (CD-10 Meaningful Use Stark Law Maningt Follow-up Ti Distributed Controls Continuing Studies Employee EntryExit University Policy Manual Student Employment Pay Process Travel Review Dental Medicine University Policy Manual Student Employment Pay Process Travel Review Dental Medicine University Policy Manual Student Employment Pay Process Travel Review Dental Medicine University Collections Process Patient Billing ECU-P Control Management System CDSAFSNENC University Collections Process Dental Medicine University Collections Process Dental Medicine University Collections Process Dental Medicine University Collections Process Dental Medicine University Collections Process Dental Medicine University Collections Process Dental Medicine University Collections Process Dental Management System CDSAFSNENC University Collections Process Dental Medicine University Collections Discounted Management System CDSAFSNENC University Collection Discountifications Disco	Personnel File/Data Review (EEOC)	 			
ICD-10	Ryan White Funds				
Stark Law Audit Findings Follow-up IT Distributed Controls Continuing Studies Employee Entry Exit University Policy Manual University Policy Manual University Policy Manual University Policy Manual University Policy Manual University Collections Process ITravel Review Dental Medicine University Collections Process Politic Bilding ECU-P Contract Management System CDSA/FSNENC Internal Medicine Althelics-Operational College of Education Student Affairs College of Education-Travel Facilities Use Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Assignments HIPAA Security Workgroup Meaningful Use Committee HIPAA Security Workgroup Meaningful Use Committee ICD-10 Committee ICD-10 Co	ICD-10				
Audit Findings Follow-up IT Distributed Controls Continuing Studies Employee Entry/Exit University Policy Manual Student Employment Pay Process Travel Review Dental Medicine University Collections Process Patient Billing ECU-P Contract Management System CDSA/FSNENC Internal Medicine Althetics-Operational CDSA/FSNENC College of Education Student Affairs Sudent Affairs Special Assignments Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Assignments HIPAA Steering Committee HIPAA Scourity Workgroup Meaningful Use Committee UCD-10 COMMITTER UCD-10 COMMITTER UCD-10 UCD-10 UCD-10 UCD-10 UCD-10 UCD-10 UCD-10 UCD-10 UCD-10 UCD-10 UCD-10 UCD-10 UCD-10 UCD-10 UCD-10 UCD-1					
IT Distributed Controls Continuing Studies Employee Entry/Exit University Policy Manual Student Employment Pay Process Travel Review Dental Medicine University Collections Process					
Continuing Studies					
Employee Entry/Exit University Policy Manual Student Employment Pay Process Travel Review Dental Medicine University Collections Process University Collections Process University Collections Process University Collections Process University Collections Process University Collections Process University Collections Process University Collections Process University Collections Process University Collections Process University Collections Process University Collections Process University Collections University Policy Committee Universi					
Student Employment Pay Process Dental Medicine University Collections Process Patient Billing ECU-P Contract Management System CDSA/FSNENC Internal Medicine Athletics-Operational College of Education Student Affairs College of Education Student Affairs College of Education-Travel Facilities Use Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Steering Committee HIPAA Steering Committee University Workgroup Meaningful Use Committee Technology Steering Committee SaCS Committee SaCS Committee SaCS Committee SaCS Committee SaCS Committee SaCS Committee SacS Committee SacS Committee SacS Committee SacS Committee SacS Committee SacS Committee SacS Committee SacS Committee SacS Committee SacS Sacs Sacs Sacs Sacs Sacs Sacs Sacs					
Travel Review Dental Medicine Dental Medic	University Policy Manual				
Dental Medicine University Collections Process Patient Billing ECU-P Contract Management System CDSA/FSNENC Internal Medicine Athletics-Operational College of Education Student Affairs College of Education Student Affairs College of Education-Travel Facilities Use Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Ssignments HIPAA Steering Committee HIPAA Security Workgroup Meaningful Use Committee ICD-10 Committee ICD-10 Committee ICD-10 Committee SACS Committee SACS Committee SACS Committee Indicate Steering		-			
University Collections Process Patient Billing ECU-P Contract Management System CDSA/FSNENC Internal Medicine Athletics-Operational College of Education Student Affairs College of Education Student Affairs College of Education-Travel Facilities Use Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Assignments HIPAA Security Workgroup Meaningful Use Committee HIPAA Security Workgroup Meaningful Use Committee ICD-10 Committee ICD-10 Committee SSOR Compliance Committee SSOR Compliance Committee Enterprise Risk Management Committee Interprise Risk Management Committee Healthspan Steering Healthspan Steering Healthspan	Dental Medicine				
Patient Billing					
CDSA/FSNENC	Patient Billing				
Internal Medicine Athletics-Operational College of Education Student Affairs College of Education-Travel Facilities Use Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Assignments HIPAA Steering Committee HIPAA Security Workgroup Meaningful Use Committee CD-10 Committee Technology Steering Committee SACS Committee Facilities Use Task Force Facilities Use Task Force Facilities Use Task Force HIPAA Steering Committee Business Process Review Oversight Group Other Regulatory Compliance Inventory Risk Assessment 2013-2014 Training Modules Consultations	ECU-P Contract Management System	-			
Athletics-Operational College of Education Student Affairs College of Education-Travel Facilities Use Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Assignments HIPAA Steering Committee HIPAA Security Workgroup Meaningful Use Committee ICD-10 Committee ICD-10 Committee ICD-10 Committee ISSOM Compliance Committee ISSOM Compliance Committee ISSOM Compliance Committee ISSOM Compliance Committee Identity Theft Protection Committee Identity Theft Protection Committee University Policy Committee IDI-10 Committee IDI-10 Committee IDI-10 Committee ISSOM Compliance Steering Committee ISSOM Compliance Steering Committee IDI-10 Committee					
Student Affairs College of Education-Travel Facilities Use Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Assignments HIPAA Steering Committee HIPAA Security Workgroup HIPAA Security Workg		İ			
College of Education-Travel Facilities Use Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Assignments HIPAA Steering Committee HIPAA Security Workgroup Meaningful Use Committee ICD-10 Committee ICD-10 Committee ICD-10 Committee ISOM Compliance Committee ISOM Compliance Committee ISOM Compliance Committee ISOM Compliance Committee ISOM Compliance Committee ISOM Compliance Committee ISOM Compliance Committee ISOM Compliance Committee ISOM Compliance Committee ISOM Compliance Committee ISOM Compliance Committee ISOM Compliance ISOM ISOM ISOM ISOM ISOM ISOM ISOM ISOM	College of Education				
Facilities Use Special Investigations (i.e. Misuse or Misappropriation of Assets) None Special Assignments HIPAA Steering Committee HIPAA Steering Committee HIPAA Steering Workgroup Meaningful Use Committee ICD-10 Committee Fachnology Steering Committee SACS Committee SACS Committee BSOM Compliance Committee Facilities Use Task Force Enterprise Risk Management Committee Identity Theft Protection Committee Healthspan Steering Committee University Policy Committee Business Process Review Oversight Group Other Regulatory Compliance Inventory Risk Assessment 2013-2014 Training Modules Consultations	Student Affairs				
Special Investigations (i.e. Misuse or Misappropriation of Assets) Special Assignments HIPAA Steering Committee HIPAA Security Workgroup Meaningful Use Committee ICD-10 Committee ICD-10 Committee Technology Steering Committee SACS Committee SBOM Compliance Committee BSOM Compliance Committee Facilities Use Task Force Interprise Risk Management Committee Identity Theft Protection Committee Healthspan Steering Committee University Policy Committee Business Process Review Oversight Group Other Regulatory Compliance Inventory Risk Assessment 2013-2014 Training Modules Consultations	College of Education-Travel	-			
None Special Assignments HIPAA Steering Committee HIPAA Security Workgroup HIPAA SECURITY WO	1 admittes Use				
None Special Assignments HIPAA Steering Committee HIPAA Security Workgroup HIPAA SECURITY WO	Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Special Assignments					
HIPAA Steering Committee					
HIPAA Security Workgroup		<u> </u>			
ICD-10 Committee	HIPAA Security Workgroup				
Technology Steering Committee		 			
SACS Committee	Technology Steering Committee	 			
BSOM Compliance Committee	SACS Committee	1			
Enterprise Risk Management Committee Identity Theft Protection Committee Identity Theft Protection Committee Identity Theft Protection Committee Healthspan Steering Committee Identify Committee Business Process Review Oversight Group Identify Committee Other Identify Compliance Inventory Risk Assessment 2013-2014 Image: Committee Inventory Invanish Modules Consultations Image: Committee Inventory Invanish Modules Inventory Invanish Modules Inv	BSOM Compliance Committee				
Identity Theft Protection Committee		 			
Healthspan Steering Committee University Policy Committee Business Process Review Oversight Group Other Regulatory Compliance Inventory Risk Assessment 2013-2014 Training Modules Consultations		 			
University Policy Committee	Healthspan Steering Committee	<u> </u>			
Other	University Policy Committee				
Regulatory Compliance Inventory Risk Assessment 2013-2014 Training Modules Training Modules Consultations Training Modules					
Risk Assessment 2013-2014 Training Modules Consultations Consultations					
Training Modules Consultations					
Consultations	Risk Assessment 2013-2014	 			
	Consultations	 			
	Fraud Risk Assessment (Health Sciences)			_	

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.

Elizabeth City State University Audit Plan Summary Year Ending June 30, 2013

Specific Audits	Included in	Audit Status	Reportable Audit Findings	Status of Finding
Opcomo Aduno	the Audit Plan	Addit Otatus	(Title only)	Resolution
Financial Audits/Reviews				
Student Accounts Receivable	Yes			
Information System Controls	1	<u> </u>		
information System Controls				
Disaster Recovery Plan Review	Yes			
Audits/Reviews of Internal Controls				
Additional Day (Overalance at al. Overations Day)	V			
Additional Pay (Supplemental, Overtime Pay)	Yes			
Performance/Operational Audits and/or Reviews				
Design and Construction Operational Audit	Yes			
Bowling Center	Yes			
Bookstore Operations	Yes			
Athletics Operational Audit	Yes			
Compliance Audits				
Compliance Addits				
Student Stipends/Contract and Grants	Yes			
Review of Assessed Tuition	Yes			
Campus Crime Reporting	Yes			
Audit Findings Follow-up				
Mission of Freedo	V			
Misuse of Funds	Yes			
Surplus Property	Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Little Viking Football Comp	Yes			
Little Viking Football Camp Review of Storage Units	Yes			
review of otorage office	169			
Special Assignments				
•				
Textbook Committee	Yes			
University Retention Advisor Committee	Yes			
IT Policies and Procedures Committee	Yes			
Other	<u> </u>			
Other	-			
Continuous Auditing/Monitoring	Yes			
Fraud Risk Assessment	Yes			
Risk Assessment 2012/2013	Yes			
Consultations	Yes			
	1			
	1	<u> </u>		l

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.

Fayettevile State University Audit Plan Summary Year Ending June 30, 2013

Specific Audits	Included in	Audit Status	Reportable Audit Findings	Status of Finding
	the Audit Plan		(Title only)	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.				
Banner Access Controls	Yes			
Audito/Davious of Internal Controls				
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes				
FSU Foundation. Inc.	Yes	In Progress		
Athletic Department (Team Travel)	Yes	In Progress		
Banner Payroll Operations	Yes	1091003		
BRONCO eBuy Operations	Yes			
Internal Control Questionnaire	Yes			
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Housing Operations	Yes			
Construction Contract Admin.	Yes			
J.W. Seabrook Auditorium	Yes			
Special Request-Faculty Office Hours	Yes			
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 Return of Title IV	Yes			
Conflict of Interest and Commitment	Yes			
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			
Follow-up State Auditor Title III Report	Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.				
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Other				
Include other internal audit activities not included elsewhere. The entries here should be very limited.				

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

North Carolina A&T State University Office of Internal Auditing Annual Audit Plan For Fiscal Year July 1, 2012 - June 30, 2013

Specific Audits	Budgeted Hours
Financial Audits/Reviews	
Surprise Cash Counts and Treasurer's Office Cash Counts	350
Year End Inventory	300
Information System Controls	
Banner Finance	530
Banner Payroll	570
Review of University IT Domains	336
CJ Leads Review	300
Audits/Reviews of Internal Controls	
UNC-FIT Assessments and Testing	200
Assessment of Internal Controls over Financial Reporting	100
JSNN Internal Control Review	160
Performance/Operational Audits and/or Reviews	
Physical Inventory Review (Property Management)	903
Internal Control Review of University Revenue Accounts	500
Internal Control Review of Oniversity Revenue Accounts	300
Compliance Audits	
NCAA Compliance Audit-Phase I	400
NCAA Compliance Audit-Phase II	900
Audit Findings Follow-up	
Prior Year Audits - Follow-Up	900
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Hotline Investigations	861
Unscheduled Audits	470
Special Assignments	
Other	
Operations Administration	355
QAR Preparation	500
Total Hours	8635

Chancellor's Approval:	
Audit Committee Chairperson's Approval:	

North Carolina Central University Audit Plan Summary Year Ending June 30, 2013

Specific Audits	Included in the Audit	Audit Status	Reportable Audit Findings (Title only)	Status of Finding Resolution
	Plan		(Title Olly)	Resolution
Financial Audits/Reviews				
Payroll Review	Yes			
Ticket Office - Reconciliation of Athletic Events	Yes			
Financial Statement Review/Year End Inventory	Yes			
Information System Controls				
Network Security Review	Yes			
Audits/Reviews of Internal Controls	<u> </u>			
Payments to Independent Contractors	Yes			
Summer Camps 2012	Yes			
Internal Control Questionnaire	Yes			
Performance/Operational Audits and/or Reviews				
Contracts 9 Crants Deviews NIII Crant Legith Disposition Designts	Yes			
Contracts & Grants Review: NIH Grant Health Disparities Projects	res			
Compliance Audits				
Scholarship Audit	Yes			
Admissions Office Audit	Yes			
Audit Findings Follow-up				
State Auditor Findings - Follow-up (if applicable)	Yes			
	1			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Audit Issues and Allegations Monitoring	Yes			
	_			
Special Assignments				
Other				

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 State University **Audit Plan Summary** Year Ending June 30, 2013

Specific Audits	Included in	Audit Status	Reportable Audit Findings	Status of Finding
7	the Audit		(Title only)	Resolution
	Plan		, ,,	
Financial Audits/Reviews				
Audit of the 2011 Financial Profile and Indicators Report	Yes			
Information System Controls				
•				
Office of Information Technology – Infrastructure, Systems, and Operations: Virtual Computing Services	Yes			
Office of Information Technology – WolfTech Active Directory: Security and Operational Controls	Yes			
·				
Audits/Reviews of Internal Controls				
Audit of Controls Over the Usage of Restricted Gifts	Yes			
Procurement of Construction and Design Services	Yes			
Performance/Operational Audits and/or Reviews				
Compliance Audits	1			
Compliance Addits				
Non-Instructional Summer Salary Audit (Payments Against Contract	Yes			
and Grant Projects)	100			
Audit Findings Follow-up				
Follow-Up on all audit findings (internal reports)	Yes			
Follow-Up on all audit findings (external reports)	Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Special Assignments				
Special Assignments				
SACS Resources and Control Compliance Committee	Yes			
University Business Operations Realignment Steering Team	Yes			
Cooperative Extension Service	Yes			
UNC Finance Improvement and Transformation (FIT) Team	Yes			
Identity and Access Management (IAM)	Yes			
University Information Technology Strategic Advisory Committee	Yes			
Internal Control Assessment Committee	Yes			
University Record Retention	Yes			
University Enterprise Risk Management	Yes			
Administrative Systems Steering and Management Teams	Yes			
M				
Other				

Audit Status

Complete - Fieldwork complete and report issued

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

UNC Asheville Audit Plan Summary Year Ending June 30, 2013

Specific Audits	Number of Audits	Included in the Audit Plan	Audit Status	Reportable Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				,	
Athletics/University Enterprises	1	Yes	Pending	√	
Petty Cash Counts, Change Fund Counts	2	Yes	In Progress	х	Normally surprise cash counts are conducted no less than twice during a fiscal year.
Inventory Testing	1	Yes	In Progress	х	Central stores inventory conducted at the end of each fiscal year.
Information System Controls					
Include audits/reviews of information systems, including general controls, application controls, disaster recovery, and Banner.	1	Yes	In Progress	х	General controls & limited Banner reviews have now become a part of the annual financial audit conducted by the Office of the State Auditor. Ongoing reviews of information systems controls.
UNC - FIT - Assessment and Testing	1	Yes	Pending	х	These risks are monitored throught the monthly Finance and Improvement Transformation [FIT] compliance checklists status reports and Key Performance Indicators [KPI] managed by Finance. Internal audit reviews this information for propriety and to determine whether there are high risk (e.g., red) areas noted.
Self-Assessment of Internal Controls	1	Yes	Pending	Х	Generally completed during the fourth quarter of each fiscal year.
Performance/Operational Audits and/or Reviews					
Compliance Audits					
Center for Diversity Education Annual Review	1	Yes	Pending	х	Compliance with associated entity agreement requiring an annual internal audit.
Audit Findings Follow-up					
State Auditor Findings - Follow-up	1	No	Pending	х	Compliance with N.C.G.S. 116-30.1. 90-day count follow-up activities. The OSA Financial Audit for FYE 2012 has not been completed; unaware of any OSA findings for the current year's financial audit.
HR Audit - Follow-up	1	Yes	Pending	V	Follow-up to prior year internal audit findings.
Special Investigations (i.e. Misuse or Misappropriation of Assets)		<u> </u>	<u> </u>		
Special Assignments					
Policy Review Committee	1	No	In Progress	х	On-going committee assignment
Other	+				
Volunteer Income Tax Assistance Program (VITA) participation	1	No	In Progress	х	Community service; limited interference with audit activities.

UNC-Chapel Hill Audit Plan Summary Year Ending June 30, 2013

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.				
Surprise Cash Counts	Y			
Assist Athletics Auditors	Y			
Information System Controls	1			1
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Data Security	Y			
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	Y			
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Independent Contractor Function	Y			
Executive Director for the Arts	Y			
School of Dentistry	Ý			
Work Study	<u> </u>			
Kenan-Flagler Schoolof Business	1			
School of Journalism				
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			
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	Y			
State Auditor IT Findings follow-up	Y			
University-wide Follow-up	Y			
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.				
Schedule as needed	Y			
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			
OSR Billing & Receivalbes	Y			
IT Governance Committee	Y			
HIPAA Security Liasion	Y			
University Committee on the Protection of Personal Data	Ý			
CERTIF PCI Committee	Y			
Other	i i			İ
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	Υ			
Develop Continuous Auditing Procedures	Υ			
QAR Self-Study	Y			

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.

UNC Charlotte Audit Plan Summary Year Ending June 30, 2013

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.				
FY2012 Lapse Salary review	Yes	In Progress		
FY2013 Lapse Salary Review	Yes			
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Restricted Data Use Agreements Verifications	Yes			
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
FY2012 Internal Controls Self Assessment Review	Yes	In Progress		
FY2013 Internal Controls Self Assessment Review	Yes			
Restricted Gifts/Fundraising	Yes			
Performance/Operational Audits and/or Reviews			<u> </u>	
Include audits/reviews of departmental operations and activities.				
Admin Operations Review - College of Liberal Arts and Sciences	Yes			
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)	Yes			
MCD/Home Internet Reimbursement Verification	Yes	In Progress		
Compliance with NCAA Standards on Recruiting	Yes			
IRB/IACUC process and procedures	Yes			
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
Follow-up to Review of IT General Controls	Yes			
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			<u> </u>	
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
Other				
Include other internal audit activities not included elsewhere. The entries here should be very limited.				
External Assessment (QUALITY ASSURANCE REVIEW)	Yes			

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 Resolved - Follow-up Resolution in Process Not Resolved

UNC Greensboro Audit Plan Summary Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reportable Audit Findings (Title only)	Status of Finding Resolution
Audits/Reviews of Internal Controls				
Fixed Assets (Capital Equipment) Self-Assessment of Internal Controls (FIT / EAGLE) Weatherspoon Arts Foundation (Inventory Observation)				
Compliance Audits				
Capital Projects Contracts & Grants Financial Aid (Verification of FAFSA) Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review) Misuse or Theft of State Property (reporting) Travel Reimbursements Audit Findings Follow-up				
Follow-up Resolution of Audit Findings of the Office of the State Auditor (financial audit)				
Special Assignments				
Risk Assessment (for development of internal audit plans)				
Other				

UNC Wilmington Audit Plan Summary Year Ending June 30, 2013

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. Friends of UNCW Financial Review	Yes			
Friends of ONCW Financial Review	res			
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Annual Banner Disaster Recovery Test	Yes			
Turned Barrier Bloader Reservery 1983	100			
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
All Departmental Audits include Internal Control Reviews				
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Human Resources	Yes			-
University Police	Yes			
Facilities	Yes			
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			
Senior Management Travel and Entertainment	Yes			
-				
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
Follow - up via Finding Database	Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Special investigations (i.e. misuse of 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.				
Committee Assignments	Yes			
Other	1			
Other Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
Organizational Governance Consultation	Yes			
IT Security Crosswalk	Yes			
Continuous Monitoring	Yes			
Quality Assurance	Yes			-
Fraud Assessment	Yes			

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.

UNC School of the Arts Audit Plan Summary Year Ending June 30, 2013

Specific Audits	Included in	Audit Status	Reportable Audit Findings	Status of Finding
	the Audit Plan		(Title only)	Resolution
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information				
at the institution.				
	_			
Petty Cash/Change Fund Counts	1			
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			
Vendor Contracts/Payments	1			
Self-Assessment of Internal Controls	1			
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Nega				
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: Mental Health Counseling	1	In Progress		
A Porton Possor Follows				
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external				
audits and those from internal audit activity.				
additional tribute from internal addit activity.				
Follow Up State Financial Audit	1			
Follow Up for Internal Audits	1			
Follow Up for State IT Audit	1			
	1			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Include investigations of internal and external hotline reports as well as				
any similar types of investigations, regardless of the source.				
Miscellaneous (contingency for investigations and hot-line calls)				
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review				
activities.				
Audit Committee				
Search Committees (Various)				
Monthly Meetings with Operational Staff				
Biannual Meetings with Senior Staff				
Other	1			
Other Include other internal audit activities not included elsewhere. The	<u> </u>			
entries here Should be very limited.				
The state of the s				
Peer Review Preparation				
	1			

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.

Western Carolina University **Audit Plan Summary** Year Ending June 30, 2013

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.				
Audit of Payroll (also an IS audit)	Yes			
Pcard audits and audits of PPI will be included when performing audits of work units	Yes			
Testing of Contracts	Yes			
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and				
disaster recovery. SciQuest	Yes			
Data Warehouse	162			
Data Waleriouse				
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
,	V			
Internal Control Questionnaire/Self Assessment	Yes			
Desformence/Operational Audite and/or Designa	1			
Performance/Operational Audits and/or Reviews	-			
Include audits/reviews of departmental operations and activities.	V			
Audit of Advancement and External Affairs-Phase Two, process oriented	Yes			
Educational Outreach-Process oriented	Yes			
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.				
Advancement, phase one-Deposits				
Conflict of Interest				
Export Controls,				
Export Controls;				
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.				
Task Force-Institutional Scholarships		On-Going		
Data Stewardship Committee		On-Going		
Computer Incident Security Response Team		On-Going		
Disaster Recovery and Business Continuity Team		On-Going		
Export Control Committee		On-Going		
Quality Assurance Review Volunteer, State Wide Program		On-Going		
ISO Crosswalk		On-Going		
Other				
Include other internal audit activities not included elsewhere. The entries here Should be				
very limited.			<u> </u>	
President of the NC Association for University Auditors		On-Going		
Annual Risk Assessment	1	On-Going	Still in Progress	
		2 30mg		
Fraud Risk Assessment		On-Going	Need to perform one in next audit year	
Internal Quality Assessment Review, in preparation for a peer review		On-Going	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.

Winston-Salem State University Audit Plan Summary Year Ending June 30, 2013

Specific Audits	Number	Included in	Audit Status	Reportable Audit	Status of	
	of Audits	the Audit Plan		Findings (Title only)	Finding Resolution	
Financial Audits/Reviews						
Include audits/reviews having a direct relation to financial information at the institution.						
Petty Cash/Change Fund Counts	1	1				
Information System Controls						
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.						
Disaster Recovery	1	1	In Progress			
Audits/Reviews of Internal Controls						
Include audits/reviews of internal control systems and processes						
Computer Accountability	1	1	In Progress			
Pcard Monitoring - Automated Analytics	Monthly	Monthly	In Progress			
Assessment of Internal Controls over Financial Reporting	1	1			-	
Performance/Operational Audits and/or Reviews						
Include audits/reviews of departmental operations and activities.						
Human Resources	1	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 Financial Aid	1	1				
NCAA Compliance	1	1				
Clery Act	1	1				
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.						
Follow Up State Financial Audit Follow Up for Internal Audits	1 2	2				
Follow Up for State IT Audit	1	1				
Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any						
similar types of investigations, regardless of the source.						
Motor Fleet Vehicle - Excess Fuel	1	0	In Progress			
Student Affairs - Temp Employee Overtime	1	0	In Progress			
Student Financial Aid Review - FFELP to Direct Lending	1	0	In Progress			
Consist Assistance of a						
Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.						
Audit Committee						
Search Committees (Various)						
Institutional Assessment						
Enterprise Risk Management Chancellor's Executive Staff						
Other Include other internal audit activities not included elsewhere. The entries here Should be very limited.						
·						
Peer Review Preparation CPE	-					
-						

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.

North Carolina School of Science and Mathematics Audit Plan Summary Year Ending June 30, 2013

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
Information System Controls				
Information System Access	Yes			
Audits/Reviews of Internal Controls				
Review of Self-Assessment of Internal Controls	Yes			
Performance/Operational Audits and/or Reviews				
Compliance Audits				
Audit Findings Follow-up				
Capital Assets Audit Follow-up State Auditor Findings - Follow-up (if applicable)	Yes Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Various as they occur				
Special Assignments				
Other				
Risk Assessment 2012-2013	Yes			

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

University of North Carolina General Administration **Audit Plans Summary** Year Ending June 30, 2013

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.				
Capital Assets Review				
Ouplai Assets Neview				
Information System Controls				
Include audits/reviews of information systems, including general controls,				
application controls, and disaster recovery.				
None				
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				
UNC TV Purchasing/P-Card				
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Shared Services Center				
Shared Services Center				
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				
Carry-forward, Management Budget Flexibility				
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and				
those from internal audit activity.				
Financial Record System Access / Controls Follow-up				
Financial Record System Access / Controls Pollow-up				
Review of Expenses - President, Chief of Staff, Vice Presidents Follow-up				
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.				
Similar types of investigations, regardless of the source.				
Various As Occurs				
Special Assignments				
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.				
assignments and other activities not involving addiviteview activities.				
None				
04				
Other				
Include other internal audit activities not included elsewhere. The entries here should be very limited.				
Risk Assessment 2012-2013				

^{*} 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.