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.

	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,
V Fd browners	<u> </u>	UNC-A, UNCSA NC A&T. NCCU. ASU. UNC-A
Year End Inventory Capital Assets Review	1	UNC GA
New River Light & Power	1 1	ASU
Athletics	1	ASU
Appalachian Real Estate Holdings, Inc.	1	ASU
Payroll Review	2	NCCU, WCU
Ticket Office - Reconciliation of Athletic Events	1	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 1	WCU
Athletics/University Enterprises	'	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	1	NCSU
Computing Services Office of Information Technology – WolfTech Active Directory: Security and Operational	1	NCSU
Controls		
Restricted Data Use Agreements Verifications	11	UNC-C
Banner Access Controls	2	FSU, ASU
Information System Access	1	NCSSM
Banner Finance Banner Payroll	1	NC A&T NC A&T
Review of University IT Domains	1	NC A&T
CJ Leads Review	1 1	NC A&T
Holmes Center Ticket Operations	1	ASU
Disaster Recovery	4	ASU, ECSU, WSSU, ECU
Parking & Traffic System	1	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
Audita/Daviana of Internal Controls		
Audits/Reviews of Internal Controls Review of Self-Assessment of Internal Controls	44	NCSSM, UNC-C, UNC-G, FSU,
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
	1	UNC-G
Weatherspoon Arts Foundation (Inventory Observation)	1	FSU
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc.		
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel)	1	FSU
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel) Banner Pavroll Operations	1	FSU
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel) Banner Payroll Operations BRONCO eBuy Operations	1 1 1	FSU FSU
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel) Banner Payroll Operations BRONCO eBuy Operations UNC FIT Assessments and Testing	1 1 1 3	FSU FSU NC A&T, ASU, UNC-A
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel) Banner Payroll Operations BRONCO eBuy Operations UNC FIT Assessments and Testing Joint School of Nanoscience and Nanoengineering Internal Control Review	1 1 1 3	FSU FSU NC A&T, ASU, UNC-A NC A&T
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel) Banner Payroll Operations BRONCO eBuy Operations UNC FIT Assessments and Testing Joint School of Nanoscience and Nanoengineering Internal Control Review UNC TV Purchasing/P-Card	1 1 1 3	FSU FSU NC A&T, ASU, UNC-A
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel) Banner Payroll Operations BRONCO eBuy Operations UNC FIT Assessments and Testing Joint School of Nanoscience and Nanoengineering Internal Control Review	1 1 1 3 1	FSU FSU NC A&T, ASU, UNC-A NC A&T UNC GA
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel) Banner Payroll 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	1 1 1 3 1 1	FSU FSU NC A&T, ASU, UNC-A NC A&T UNC GA ASU ASU ASU
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel) Banner Payroll 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	1 1 1 3 1 1 1 1	FSU FSU NC A&T, ASU, UNC-A NC A&T UNC GA ASU ASU ASU ASU ASU ASU
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel) Banner Payroll 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	1 1 1 3 1 1 1 1 1 1	FSU FSU NC A&T, ASU, UNC-A NC A&T UNC GA ASU ASU ASU ASU ASU ASU ASU ASU
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel) Banner Payroll Operations BRONCO eBuy Operations UNC FIT Assessments and Testing Joint School of Nanoscience and Nanoenqineering 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	1 1 1 3 3 1 1 1 1 1 1 1 1	FSU FSU NC A&T, ASU, UNC-A NC A&T UNC GA ASU ASU ASU ASU ASU ASU ASU ASU ASU AS
Weatherspoon Arts Foundation (Inventory Observation) FSU Foundation, Inc. Athletic Department (Team Travel) Banner Payroll 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	1 1 1 3 1 1 1 1 1 1	FSU FSU NC A&T, ASU, UNC-A NC A&T UNC GA ASU ASU ASU ASU ASU ASU ASU ASU

Computer Accountability	Specific Audits	Number of Audits	Institution
Performance/Operational Audits and/or Reviews	Additional Pay (Supplemental, Overtime Pay)	1	ECSU
Inversity Wide: Manual Cash Receipting	Computer Accountability		
Performance/Operational Audits and/or Reviews			
Performance/Operational Audits and/or Reviews			
Juniary   Juni	vendor Contracis/Payments	'	UNCSA
Columbers/Minors-University and Non-University Sponsored Programs	Performance/Operational Audits and/or Reviews		
1	Human Resources		
Valenties Operational   1			
Surplus Property			
Sychiatry			
Ministration Operations Review - College of Liberal Arts and Sciences   1	Psychiatry	1	
Jousing Operations	Rehabilitation Medicine		
Donstruction Contract Admin.			
1			
Special Request-Faculty Office Hours			
Physical Inventory Review (Property Management)	Special Request-Faculty Office Hours	1	
Shared Services Center	Physical Inventory Review (Property Management)		
ASU			
Parking & Traffic			
ASU			
Independent Contractor Function	Post Office		
Description   Compliance   Co	Contracts & Grants Review: NIH Grant Health Disparities Projects		NCCU
School of Dentistry			
Mork Study			
Cenan-Flagler Schoolof Business   1			
School of Journalism			
Design and Construction Operational Audit	School of Journalism	1	
Design and Construction Operational Audit   1	University Police		
Sowling Center			
Compliance			
Athletics Operational Audit Audit of Advancement and External Affairs-Phase Two  I WCU  Adult of Advancement and External Affairs-Phase Two  I WCU  Audit of Advancement and External Affairs-Phase Two  I WCU  Compliance  Clinical Trials  I ECU  Clier Act Personnel File/Data Review (EEOC)  I ECU  Avan White Funds  I ECU  CD-10  Meaningful Use  I ECU  Meaningful Use  I ECU  Meaningful Use  I ECU  Meaningful Use  I ECU  Meaningful Ose  I UNC-C  Compliance Audit (Outsourced)  I UNC-C  Compliance with NCAA Standards on Recruiting  I UNC-C  Compliance with NCAA Standards on Recruiting  I UNC-C  Compliance With NCAA Standards on Recruiting  I UNC-C  Compliance Audit (Outsourced)  I UNC-C  Compliance Audit (Outsourced)  I UNC-C  Compliance With NCAA Standards on Recruiting  I UNC-C  Compliance With NCAA Standards on Recruiting  I UNC-C  Compliance Audit (Verification of FAFSA)  I UNC-G  Inancial Aid (Verification of FAFSA)  I UNC-G  Inancial Aid (Verification of FAFSA)  I UNC-G  Inancial Aid Return of Title IV  I FSU  Conflict of Interest and Commitment  I FSU  COAA Compliance Audit-Phase I  I NC A&T  CAAC Compliance Audit-Phase I  ASU  State Grants  I ASU			
Compliance   Compliance   Clinical Trials   1	Athletics Operational Audit	1	
Compliance Clinical Trials 1 ECU Clery Act 3 ECU, ASU, WSSU Personnel File/Data Review (EEOC) 1 ECU Ryan White Funds 1 ECU CD-10 1 ECU Meaningful Use 1 ECU Stark Law 1 ECU Stark Law 1 ECU Stark Law 1 ECU Onstructional Summer Salary Audit (Payments Against Contract and Grant Projects) 1 NCSU Construction Contract Compliance Audit (outsourced) 1 UNC-C Mobile Communication Device/Home Internet Reimbursement Verification 1 UNC-C Compliance with NCAA Standards on Recruiting 1 UNC-C Compliance With NCAA Standards on Recruiting 1 UNC-C Constitutional Review Board/Institutional Animal Care and Use Committee Process and 1 UNC-C Concedures Capital Projects 1 UNC-G Contracts & Grants 1 UNC-G Contra	Audit of Advancement and External Affairs-Phase Two		
Clinical Trials	Educational Outreach	1	WCU
Clinical Trials	Compliance		
Clery Act   3   ECU, ASU, WSSU	Clinical Trials	11	ECU
Ryan White Funds	Clery Act	3	ECU, ASU, WSSU
CD-10			
Meaningful Use			
Stark Law  Von-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects)  1 NCSU  Construction Contract Compliance Audit (outsourced)  1 UNC-C  Wobile Communication Device/Home Internet Reimbursement Verification  1 UNC-C  Compliance with NCAA Standards on Recruiting  1 UNC-C  Trocedures  Capital Projects  Capital Projects  1 UNC-G  Contracts & Grants  1 UNC-G  Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)  Interval Embrusements  1 UNC-G  Wisuse or Theft of State Property (reporting)  Intravel Reimbursements  1 UNC-G  Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)  1 UNC-G  Intravel Reimbursements  1 UNC-G  Interval Identify Interest and Commitment  1 FSU  Conflict of Interest and Commitment  1 FSU  NCAA Compliance Audit-Phase I  NCAA Compliance Audit-Phase I  NCAA Compliance Audit-Phase I  Carry-forward, Management Budget Flexibility  1 ASU  State Grants - Time and Effort  1 ASU  State Grants - Time and Effort  1 ASU			
Construction Contract Compliance Audit (outsourced)   1	Stark Law		
Mobile Communication Device/Home Internet Reimbursement Verification         1         UNC-C           Compliance with NCAA Standards on Recruiting         1         UNC-C           Procedures         1         UNC-G           Capital Projects         1         UNC-G           Contracts & Grants         1         UNC-G           Financial Aid (Verification of FAFSA)         1         UNC-G           Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)         1         UNC-G           Misuse or Theft of State Property (reporting)         1         UNC-G           Financial Aid Return of Title IV         1         FSU           Conflict of Interest and Commitment         1         FSU           NCAA Compliance Audit-Phase I         1         NC A&T           NCAA Compliance Audit-Phase II         1         NC A&T           Carry-forward, Management Budget Flexibility         1         ASU           Federal Grants - Time and Effort         1         ASU           State Grants         1         ASU	Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects)	1	
Compliance with NCAA Standards on Recruiting         1         UNC-C           Institutional Review Board/Institutional Animal Care and Use Committee Process and Procedures         1         UNC-C           Capital Projects         1         UNC-G           Contracts & Grants         1         UNC-G           Financial Aid (Verification of FAFSA)         1         UNC-G           Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)         1         UNC-G           Misuse or Theft of State Property (reporting)         1         UNC-G           Irravel Reimbursements         1         UNC-G           Financial Aid Return of Title IV         1         FSU           Conflict of Interest and Commitment         1         FSU           VCAA Compliance Audit-Phase I         1         NC A&T           NCAA Compliance Audit-Phase II         1         NC A&T           Carry-forward, Management Budget Flexibility         1         NC A&T           Carry-forward, Management Budget Flexibility         1         ASU           Federal Grants - Time and Effort         1         ASU           State Grants         1         ASU	Construction Contract Compliance Audit (outsourced)		
UNC-C			
Capital Projects	Institutional Review Board/Institutional Animal Care and Use Committee Process and		
Contracts & Grants	Capital Projects	11	UNC-G
UNC-G	Contracts & Grants		UNC-G
Visuse or Theft of State Property (reporting)   1	Financial Aid (Verification of FAFSA)		
Irravel Reimbursements         1         UNC-G           Financial Aid Return of Title IV         1         FSU           Conflict of Interest and Commitment         1         FSU           NCAA Compliance Audit-Phase I         1         NC A&T           NCAA Compliance Audit-Phase II         1         NC A&T           Carry-forward, Management Budget Flexibility         1         UNC GA           Gear Up         1         ASU           Federal Grants - Time and Effort         1         ASU           State Grants         1         ASU			
FSU			
Conflict of Interest and Commitment         1         FSU           VCAA Compliance Audit-Phase I         1         NC A&T           NCAA Compliance Audit-Phase II         1         NC A&T           Carry-forward, Management Budget Flexibility         1         UNC GA           Gear Up         1         ASU           Federal Grants - Time and Effort         1         ASU           State Grants         1         ASU	Financial Aid Return of Title IV		
NCAA Compliance Audit-Phase II         1         NC A&T           Carry-forward, Management Budget Flexibility         1         UNC GA           Gear Up         1         ASU           Federal Grants - Time and Effort         1         ASU           State Grants         1         ASU	Conflict of Interest and Commitment	1	FSU
Carry-forward, Management Budget Flexibility         1         UNC GA           3ear Up         1         ASU           "ederal Grants - Time and Effort         1         ASU           State Grants         1         ASU	NCAA Compliance Audit-Phase I		
Gear Up         1         ASU           Federal Grants - Time and Effort         1         ASU           State Grants         1         ASU			
Federal Grants - Time and Effort         1         ASU           State Grants         1         ASU			
State Grants 1 ASU			
	State Grants		
	Purchasing Cards-Departmental	1	ASU

Specific Audits	Number of Audits	Institution
Scholarship Audit	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 NCAA Compliance	1	WSSU WSSU
Center for Diversity Education Annual Review	1	UNC-A
Student Life: Mental Health Counseling	1	UNCSA
Ctddctt Elic. Wichtar Feditir Oddrisoling		5.105,1
Audit Findings Fallow up		
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 Travel Review	1	ECU 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 Follow-Up on all audit findings (internal reports)	1	ECU NCSU
Follow-Up on all audit findings (external 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
Follow-up via Finding Database Misuse of Funds	1	UNC-W ECSU
Surplus Property	1	ECSU
Advancement, phase one-Deposits	1	WCU
Conflict of Interest	1	WCU
Export Controls	1	WCU
HR Audit - Follow-up	1	UNC-A
Chaniel Investigations (i.e. Migues as Miganyrovistion of Assets)		
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, UNC-CH, UNCSA 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

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 SACS Committees	1 4	ECU NOCU ACU
BSOM Compliance Committee	1	ECU, NCSU, ASU ECU
Facilities Use Task Force	1 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	1	NCSU
UNC Finance Improvement and Transformation (FIT) Team	2	NCSU, UNC-CH
Identity and Access Management (IAM) University Information Technology Strategic Advisory Committee	1 1	NCSU 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	1	UNC-CH
IT Governance Committee	1	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 Textbook Committee	1 1	UNC-W 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
Computer Incident Security Response Team	1	WCU
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 Policy Review Committee	1	WSSU UNC-A
Monthly Meetings with Operational Staff	1	UNC-A UNCSA
Biannual Meetings with Senior Staff	1 1	UNCSA
Diamital Weetings with Senior Stan	'	UNUGA
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 NC AST
Operations Administration Quality Assurance Review	<u>1</u> 5	NC A&T NC A&T, UNC-C, ASU, UNC-CH,
Develop Continuous Auditing Procedures		WSSU
Organizational Governance Consultation	1 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	1	WCU
CPE	1	WSSU
Valuator Income Tay Assistance Brogram (VITA) participation	1	UNC-A
Volunteer Income Tax Assistance Program (VITA) participation		
Peer Review Preparation	2	UNCSA, WCU

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

Specific Audits	Included in	Audit Status	Reportable Audit	Status of Finding
Specific Addits	the Audit	Addit Status	Findings (Title only)	Resolution
	Plan		· ····································	Nocolulion
Financial Audits/Reviews				
Financial Addits/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			
ooi Quoot	100			
Audits/Reviews of Internal Controls				
UNC Fit Assessments andTesting	Yes			
Departmental Budget Reconciliations	Yes			
Campus Wide Asset Control	Yes			
Travel Disbursements	Yes			
Campus Wide Comp Time	Yes			
Procurement Card Review and Data Analysis	Yes			
Foundation Expenditure Review	Yes			
1 odridation Experiature Neview	163			
Performance/Operational Audits and/or Reviews				
Printing and Publications	Yes			
Parking & Traffic	Yes			
Post Office	Yes			
·	1.00			
Compliance Audits				
Gear Up	Yes			
Police Dept. Clery Act	Yes			
Federal Grants - Time and Effort	Yes			
State Grants	Yes			
Purchasing Cards-Departmental	Yes			
Audit Findings Follow-up				
F. II. 11. 0(.1. F)				
Follow Up State Financial Audit	Yes			
Follow Up for Internal Audits	.,			
Follow Up for State IT Audit	Yes			

# APPENDIX B **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	Yes			
SACS Institutional Effectiveness Subcommittee SACS Financial and Physical Resources Subcommittee	Yes 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 the Audit Plan	Audit Status	Reportable Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews				
None				
Information System Controls				
Disaster Recovery 2012				
HIPAA Systems and Data Storage Emergency Notification System				
Review Vidant Audit Reports/Workpapers				
University Data Storage				
ITCS Logging and Monitoring Processes				
Audits/Reviews of Internal Controls				
Athletic Camps				
Performance/Operational Audits and/or Reviews Human Resources				
Volunteers/Minors-University and Non-University Sponsored Programs				
Purchasing - Port				
Athletics-Operational				
Surplus Property Psychiatry	1			
Rehabilitation Medicine	1			
Compliance				
Clinical Trials				
Clery Act				
Personnel File/Data Review (EEOC)	-			
Ryan White Funds ICD-10				
Meaningful Use				
Stark Law				
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				
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 Technology Steering Committee				
SACS Committee	1			
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 Fraud Risk Assessment (Health Sciences)	1			
rada rask rasessinent (riediti Ociences)	l .	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.

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

Specific Audits	Included in	Audit Status	Reportable Audit Findings	Status of Finding
Specific Addits	the Audit Plan	Adult Status	(Title only)	Resolution
Financial Audits/Reviews				
Student Accounts Receivable	Yes			
Information System Controls				
Disaster Recovery Plan Review	Yes			
Disaster Necovery Fran Neview	163			
Audits/Reviews of Internal Controls				
Additional Pay (Supplemental, Overtime Pay)	Yes			
Performance/Operational Audits and/or Reviews				
renormance/Operational Addits and/or Reviews				
Design and Construction Operational Audit	Yes			
Bowling Center	Yes			
Bookstore Operations	Yes			
Athletics Operational Audit	Yes			
Compliance Audits				
Student Stipends/Contract and Grants	Yes			
Review of Assessed Tuition	Yes			
Campus Crime Reporting	Yes			
Audit Findings Follow-up				
Misuse of Funds	Yes			
Surplus Property	Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Little Viking Football Camp	Yes			
Review of Storage Units	Yes			
Special Assignments				
Textbook Committee	Yes			
University Retention Advisor Committee	Yes			
IT Policies and Procedures Committee	Yes			
Other				
Continuous Auditing/Manitaring	Voc			
Continuous Auditing/Monitoring Fraud Risk Assessment	Yes Yes			
Risk Assessment 2012/2013	Yes			
Consultations	Yes			
	1			
	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.

# APPENDIX B **Fayettevile State University Audit Plan Summary** Year Ending June 30, 2013

2 11 2 11	1			4=1 11
Specific Audits	Included in	Audit Status	Reportable Audit Findings	Status of Finding
	the Audit Plan		(Title only)	Resolution
	1 Idii			
Financial Audits/Reviews				
Include audits/reviews having a direct relation to financial information at the institution.				
institution.				
Information System Controls				
Include audits/reviews of information systems, including general controls, application				
controls, and disaster recovery. Banner Access Controls	Yes			
Barrier Access Controls	res			
Audits/Reviews of Internal Controls	Ì			
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			
BRONCO eBuy Operations	Yes			
Internal Control Questionnaire	Yes			
Performance/Operational Audits and/or Reviews		<u> </u>		
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				
include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.				
The second secon				
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.				
	<u> </u>			<u> </u>

# 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
Compliance Audits	
NCAA Compliance Audit-Phase I	400
NCAA Compliance Audit-Phase II	900
Audit Findings Follow-up	
Prior Year Audits - Follow-Up	900
·	
Outsid laws time (in a first Misses on Misses on the control of Assets)	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	004
Hotline Investigations Unscheduled Audits	861
Unscrieduled Addits	470
Special Assignments	
Other	
Operations Administration	355
QAR Preparation	500
Total Hours	9635
Total Hours	8635

# **North Carolina Central 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				
Payroll Review	Yes			
Ticket Office - Reconciliation of Athletic Events	Yes			
Financial Statement Review/Year End Inventory	Yes			
I mandar statement review/rear Line inventory	163			
Information System Controls				
Network Security Review	Yes			
Audits/Reviews of Internal Controls				
Payments to Independent Contractors	Yes			
Summer Camps 2012	Yes			
Internal Control Questionnaire	Yes			
Performance/Operational Audits and/or Reviews				
Contracts & Grants Review: NIH Grant Health Disparities Projects	Yes			
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	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.

## 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 the Audit Plan	Audit Status	Reportable Audit Findings (Title only)	Status of Finding Resolution
Financial Audits/Reviews	1 10.11			
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				
Non-Instructional Summer Salary Audit (Payments Against Contract and Grant Projects)	Yes			
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				
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			
Other				<u> </u>
Outo				

## **Audit Status**

Complete - Fieldwork complete and report issued

Complete - Fleidwork 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.

# APPENDIX B 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	<b>V</b>	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	<u> </u>				5g
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			
	Ť			
Information System Controls				
Include audits/reviews of information systems, including general				
controls, application controls, and disaster recovery.				
Data Security	Υ			
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	Y			
analyses				
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Independent Contractor Function	Υ			
Executive Director for the Arts	Υ			
School of Dentistry	Υ			
Work Study				
Kenan-Flagler Schoolof Business				
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.				
Name	-1-			
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	Υ			
University-wide Follow-up	Υ			
Special Investigations (i.e. Misuse or Misappropriation of Assets)				
Include investigations of internal and external hotline reports as well				<del> </del>
as any similar types of investigations, regardless of the source.				
Orbertule as assets d	V			
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	Υ			
OSR Billing & Receivalbes	Y			
IT Governance Committee	Υ			
HIPAA Security Liasion	Υ			
University Committee on the Protection of Personal Data	Υ			
CERTIF PCI Committee	Υ			
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		<del></del>	
Develop Continuous Auditing Procedures	Y			
QAR Self-Study	Υ			
·				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.

# APPENDIX B **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			
Restricted Data Ose Agreements verifications	168			
Audits/Reviews of Internal Controls	İ			
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	rogroco		
Restricted Gifts/Fundraising	Yes			
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Admin Operations Review - College of Liberal Arts and Sciences	Yes			
raniii opolatione Noview Gollege of Elboral vitte and Colonece	1.00			
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	<del> </del>			
from internal audit activity.				
Follow-up to Review of IT General Controls	Yes			
Tollow up to remain or it contains contains	. 55			
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.				
On a sint A serious series				
Special Assignments	<del> </del>			
Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.	1			
assignments and other activities not involving auditrieview activities.				
	1			
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

# APPENDIX B 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				
Addit 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				
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			
THERIOS OF ONCW THIAICIAI NEVIEW	168			
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
Annual Banner Disaster Recovery Test	Yes			
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			
<u> </u>				
Audis Findings Fallow on				
Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those	1			
from internal audit activity.				
Follow - up via Finding Database	Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets)	1			
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				
Include other internal audit activities not included elsewhere. The entries here Should be very limited.	1			
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 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	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.				
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		
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	1			
Follow Up for Internal Audits	1			
Follow Up for State IT Audit	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 Include other internal audit activities not included elsewhere. The entries here Should be very limited.				
Peer Review Preparation				
I bel Neview Fieparation	+			

Audit Status

Complete - Fieldwork complete and report issued
In Process - Fieldwork in process and/or report not released.
On-Goling - activities of an on-goling 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			
Today or Contracts	103			
Information System Controls				
E CONTRACTOR OF THE CONTRACTOR				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
SciQuest	Yes			
Data Warehouse	100			
Data Walehouse				
Audits/Reviews of Internal Controls				
Include audits/reviews of internal control systems and processes				
Internal Control Questionnaire/Self Assessment	Yes			
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
Audit of Advancement and External Affairs-Phase Two, process oriented	Yes			
Educational Outreach-Process oriented	Yes			
Educational Outrodorn roccss oriented	103			
Compliance Audite				
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,				
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 On-Going		
IOO OTOSSWAIN		On-Going		
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		On-Going	Still in Progress	
Initiual (Non Appeadition)		On-Going	Juli III Flogress	
	<u> </u>		<u>                                       </u>	
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.	
			WAK.	
	1	l	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.

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

Include auditisreviews having a direct relation to financial information at the institution.  Petty Cash/Change Fund Counts  1 1 1  Information System Controls Include auditisreview of information systems, including general controls, and disaster recovery.  Disaster Recovery  1 1 1 1 In Progress  Auditis/Reviews of internal Controls Include auditisreviews of internal control systems and processes  Computer Accountability  1 1 1 In Progress  Computer Accountability  1 1 1 In Progress  Assessment of Internal Controls over Financial Reporting  1 1 In Progress  Petformance/Operational Audits and/or Reviews Include auditisreviews of departmental operations and activities.  Human Resources  1 1 In Progress  Petformance/Operational Audits and/or Reviews Include auditisreviews of departmental operations and activities.  Human Resources  1 1 In Progress  Compiliance Audits  In In Progress  Compiliance Audits  In In Progress  Student Financial Aud  1 1 In Progress  Student Financial Aud  1 1 In Progress  In In Progress  Audit Profitings Follow-up  Audit Profitings Follow-up  To Progress  Student Financial Audit  1 1 In Progress  In In In In Progress  In In In Progress  In I	Specific Audits	Number of Audits	Included in the Audit Plan	Audit Status	Reportable Audit Findings (Title only)	Status of Finding Resolution
Petly Cash/Change Fund Counts  Information System Controls Individe auditoriversors of information systems, including general controls, application controls, and disaster recovery.  In In Progress  Audits/Reviews of Internal Controls Include auditoriversor of Internal Controls over Financial Reporting  Performance/Operational Audits and/or Reviews Include auditoriversor of departmental operations and activities.  Human Resources  In In Progress Include auditoriversor of departmental operations and activities.  Human Resources Include auditoriversor of compliance with federal and state requirements. Also include auditoriversor of compliance with university policies and procedures.  Includes auditoriversor of compliance with university policies and procedures.  Includes auditoriversor of compliance with university policies and procedures.  In In Progress In In Progress Includes auditoriversor of compliance with university policies and procedures.  Includes auditoriversor of compliance with university policies and procedures.  In In Progress Includes auditoriversor of compliance with university policies and procedures.  In In Progress Includes auditoriversor of compliance with university policies and procedures.  In In Progress Includes auditoriversor of compliance with university policies and procedures.  In In In Progress Includes auditoriversor of compliance with university policies and procedures.  In In In Progress Includes auditoriversor of compliance with university policies and procedures.  In In In In Progress Includes Auditoriance and audit includes and broke from internal audit and audit includes and audit and audit in	Financial Audits/Reviews					
Information System Controls Include audisfreviews of Information systems, including general controls, application controls, and disaster recovery.  Disaster Recovery  1 1 1 1 In Progress  Audisfreviews of Internal Controls include audisfreviews of Internal Control systems and processes  Computer Accountability  1 1 1 In Progress  Computer Accountability  1 1 1 In Progress  Computer Accountability  1 1 1 In Progress  Peard Monitoring - Automated Analytics  Monthity Monthity In Progress  Assessment of Internal Controls over Financial Reporting  1 1 1  Performance/Operational Audits and/or Reviews  Include audisfreviews of departmental operations and activities.  Human Resources  1 1 1 In Progress  Compliance Audits  Include audisfreviews of compliance with federal and state requirements. Also include audisfreviews of compliance with university policies and procedures.  Student Financial Add  1 1 1 In Progress  Compliance Audis Indiance of Compliance with university policies and procedures.  Student Financial Add  1 1 1 In Progress  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  1 1 1 The Progress Indiance of Indiance Audits Audits and those from internal audit activity.  Special Investigations (e. Misuse or Misappropriation of Assets) include investigations of Internal and enternal hourists assignments  Include audit Committee  Sudent Financial Add Review - FFELP to Direct Lending  In Progress  Student Financial Add Review - FFELP to Direct Lending  In Progress	Include audits/reviews having a direct relation to financial information at the institution.					
include audisfreviews of information systems, including general controls, application controls, and dissaster recovery.  Disaster Recovery  1 1 1 1 In Progress  Audits/Reviews of Internal Controls Include audisfreviews of Internal Control systems and processes  Computer Accountability Paral Monitoring - Automated Analytics Monthly Monthly In Progress  Performance/Operational Audits and/or Reviews Include audisfreviews of departmental operations and activities.  Human Resources  Compliance Audits Include audisfreviews of departmental operations and activities.  Include audisfreviews of compliance with federal and state requirements. Also include audisfreviews of compliance with university policies and procedures.  Student Financial Aid  ACAA Compliance  In 1 1 1 In Progress  Compliance Audits  Audit Findings Follow-up Follow-up activity installed to audit findings resulting from external audits and those from internal audit activity.  Follow Up State Financial Audit  The Collow Up for State Financial Audits  Special Envestigations (i.e. Misuse or Misappropriation of Assets) Include investigations of the Misuse or Misappropriation of Assets) Include investigations of internal and address of the source.  Motor Fied Vehicle - Excess Fuel  Audit Committee  Suckert Financial Aid Review - FFELP to Direct Lending  Financial Ada Review - FFELP to Direct Lending  Financial Resource - Free Employee Overtime  In 0 In Progress  Motor Fied Vehicle - Excess Fuel  In Direct Lending  Fied Review Preparation of Lending - Fied Review Preparation of Progress  Motor Fied Vehicle - Excess Fuel  Moto	Petty Cash/Change Fund Counts	1	1			
include audisfreviews of information systems, including general controls, application controls, and dissaster recovery.  Disaster Recovery  1 1 1 1 In Progress  Audits/Reviews of Internal Controls Include audisfreviews of Internal Control systems and processes  Computer Accountability Paral Monitoring - Automated Analytics Monthly Monthly In Progress  Performance/Operational Audits and/or Reviews Include audisfreviews of departmental operations and activities.  Human Resources  Compliance Audits Include audisfreviews of departmental operations and activities.  Include audisfreviews of compliance with federal and state requirements. Also include audisfreviews of compliance with university policies and procedures.  Student Financial Aid  ACAA Compliance  In 1 1 1 In Progress  Compliance Audits  Audit Findings Follow-up Follow-up activity installed to audit findings resulting from external audits and those from internal audit activity.  Follow Up State Financial Audit  The Collow Up for State Financial Audits  Special Envestigations (i.e. Misuse or Misappropriation of Assets) Include investigations of the Misuse or Misappropriation of Assets) Include investigations of internal and address of the source.  Motor Fied Vehicle - Excess Fuel  Audit Committee  Suckert Financial Aid Review - FFELP to Direct Lending  Financial Ada Review - FFELP to Direct Lending  Financial Resource - Free Employee Overtime  In 0 In Progress  Motor Fied Vehicle - Excess Fuel  In Direct Lending  Fied Review Preparation of Lending - Fied Review Preparation of Progress  Motor Fied Vehicle - Excess Fuel  Moto	Information System Controls					
Audits/Reviews of Internal Controls Include audits/reviews of internal control systems and processes  Computer Accountability  1 1 1 1 Progress  Peard Monitoring - Automated Analytics Assessment of Internal Controls over Financial Reporting Assessment of Internal Controls over Financial Reporting Assessment of Internal Controls over Financial Reporting 1 1 1 Progress  Pearformance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.  Human Resources 1 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 NCAA Compliance 1 1 1 In Control of Include Audits/reviews of Compliance with university policies and procedures.  Student Financial Aid NCAA Compliance 1 1 1 In Control of Include Audits/reviews of Compliance with University policies and procedures.  Student Financial Audit Includes Studies Audits and those from Internal Audit activity.  Follow Up State Financial Audit Includes Studies Audits Audits Follow Up Follow-up activity related to audit Includes Studies Audits Audits Include Audits Audits Include Audits Includes Studies Audits Include  Studie	Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.					
Include audits/reviews of Internal control systems and processes  Computer Accountability  Perform Accountability  Perform Authorities Assessment of Internal Controls over Financial Reporting  Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.  Human Resources  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 NCAA Compliance  In In Progress  Compliance Audits Include audits/reviews of compliance with university policies and procedures.  Student Financial Aid NCAA Compliance  In In Progress  Audit Financial Aid NCAA Compliance  In In In Progress  Audit Financial Aid NCAA Compliance  In In In Progress  Audit Financial Aid NCAA Compliance  In In In Progress  Audit Financial Aid NCAA Compliance  In In In Progress  Audit Financial Aid NCAA Compliance  In In In Progress  Audit Financial Aid In In Progress  Audit Financial Aid In In Progress  In Progress  In Progress  In Progress  In Progress  In Progress  In In Progress  In Progress  In In Progress  In Progress  In In In Progress  In In In Progress  In I	Disaster Recovery	1	1	In Progress		
Include audits/reviews of Internal control systems and processes  Computer Accountability  Perform Accountability  Perform Authorities Assessment of Internal Controls over Financial Reporting  Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.  Human Resources  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 NCAA Compliance  In In Progress  Compliance Audits Include audits/reviews of compliance with university policies and procedures.  Student Financial Aid NCAA Compliance  In In Progress  Audit Financial Aid NCAA Compliance  In In In Progress  Audit Financial Aid NCAA Compliance  In In In Progress  Audit Financial Aid NCAA Compliance  In In In Progress  Audit Financial Aid NCAA Compliance  In In In Progress  Audit Financial Aid NCAA Compliance  In In In Progress  Audit Financial Aid In In Progress  Audit Financial Aid In In Progress  In Progress  In Progress  In Progress  In Progress  In Progress  In In Progress  In Progress  In In Progress  In Progress  In In In Progress  In In In Progress  In I	Audite/Pavious of Internal Controls					
Pear Monitoring - Automated Analytics Assessment of Internal Controls over Financial Reporting  Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.  Human Resources  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 1	Include audits/reviews of internal control systems and processes					
Pear Monitoring - Automated Analytics Assessment of Internal Controls over Financial Reporting  Performance/Operational Audits and/or Reviews Include audits/reviews of departmental operations and activities.  Human Resources  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 1	Computer Accountability	1	1	In Progress		
Assessment of Internal Controls over Financial Reporting    1	Pcard Monitoring - Automated Analytics	Monthly				
Include audits/reviews of departmental operations and activities.    Human Resources		1				
Human Resources 1 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 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Performance/Operational Audits and/or Reviews					
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 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 State Financial Audit Follow Up In Internal Audits 2 2 2  Follow Up In Internal Audits 2 2 2  Follow Up Internal Financial Audit Follow Up Internal Audits 1 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 1 0 In Progress Student Financial Aid Review - FFELP to Direct Lending 1 0 In Progress  Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.  Audit Committees  Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.  Audit Committees  Special Assignment Include other internal audit activities not included elsewhere. The entries here Should be very limited.  Peer Review Preparation		1	1	In Dragges -		
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.    1	numan resources	1	1	iii Progress		
Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.    1	Compliance Audits					
NCAA Compliance Citery Act  1 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 State Financial Audit 1 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 Student Affairs - Temp Employee Overtime 1 0 In Progress Student Financial Aid Review - FFELP to Direct Lending 1 0 In Progress Student Financial Aid Review - FFELP to Direct Lending 1 0 In Progress  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 Search Committees (Various) Institutional Assessment Enterprise Risk Management Chancelor's Executive Staff  Other Include other internal audit activities not included elsewhere. The entries here Should be very limited.  Peer Review Preparation	Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.					
NCAA Compliance Citery Act  1 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 State Financial Audit 1 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 Student Affairs - Temp Employee Overtime 1 0 In Progress Student Financial Aid Review - FFELP to Direct Lending 1 0 In Progress Student Financial Aid Review - FFELP to Direct Lending 1 0 In Progress  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 Search Committees (Various) Institutional Assessment Enterprise Risk Management Chancelor's Executive Staff  Other Include other internal audit activities not included elsewhere. The entries here Should be very limited.  Peer Review Preparation	Student Financial Aid	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 Follow Up for Internal Audits 2 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 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 Search Committees Search Committees Search Six Management Chancelor's Executive Staff Other Include other internal audit activities not included elsewhere. The entries here Should be very limited.  Peer Review Preparation						
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Follow Up State Financial Audit Follow Up State Financial Audit Follow Up State Financial Audit Follow Up for Internal Audits Follow Up for Internal Audits Follow Up for State IT Audit  Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.  Motor Fleet Vehicle - Excess Fuel Student Affairs - Temp Employee Overtime 1 0 In Progress Student Financial Aid Review - FFELP to Direct Lending 1 0 In Progress Student Financial Aid Review - FFELP to Direct Lending 1 0 In Progress  Special Assignments Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.  Audit Committees 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						
Follow Up for Internal Audits  Follow Up for State IT Audit  Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.  Motor Fleet Vehicle - Excess Fuel  Motor Fleet Vehicle - Excess Fuel  Student Affairs - Temp Employee Overtime  Student Financial Aid Review - FFELP to Direct Lending  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  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.	Audit Findings Follow-up Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.					
Follow Up for Internal Audits  Follow Up for State IT Audit  Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.  Motor Fleet Vehicle - Excess Fuel  Motor Fleet Vehicle - Excess Fuel  Student Affairs - Temp Employee Overtime  Student Financial Aid Review - FFELP to Direct Lending  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  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.	Follow Up State Financial Audit	1	1			
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Special Investigations (i.e. Misuse or Misappropriation of Assets) Include investigations of internal and external hottine 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  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.						
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Student Affairs - Temp Employee Overtime  1 0 In Progress Student Financial Aid Review - FFELP to Direct Lending 1 0 In Progress  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	Makas Florat Vakiala - Franca Fran	-	•	la Das		
Student Financial Aid Review - FFELP to Direct Lending 1 0 In Progress  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.						
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						
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		·	,	iii i rogicoo		
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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	include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.					
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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						
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						
Chancellor's Executive Staff  Other Include other internal audit activities not included elsewhere. The entries here Should be very limited.  Peer Review Preparation	Enterprise Risk Management					
Include other internal audit activities not included elsewhere. The entries here Should be very limited.  Peer Review Preparation	Chancellor's Executive Staff					
Include other internal audit activities not included elsewhere. The entries here Should be very limited.  Peer Review Preparation						
	Other Include other internal audit activities not included elsewhere. The entries here Should be very limited.					
CPE						
	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

Included in the Audit Plan	Audit Status	Reported Audit Findings (Title only)	Status of Finding Resolution
Yes			
Yes			
Yes			
Yes			
Yes			
	Yes Yes Yes Yes	Yes Yes Yes Yes Yes Yes	the Audit Plan  Yes  Yes  Yes  Yes  Yes  Yes  Yes  Ye

## **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				
Information System Controls				
Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.				
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				
UNC TV Purchasing/P-Card				
Performance/Operational Audits and/or Reviews				
Include audits/reviews of departmental operations and activities.				
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				
ourly forward, management Budget Floxibility				
Audit Findings Follow-up				
Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.				
triose from internal addit activity.				
Financial Record System Access / Controls Follow-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.				
Various As Occurs				
various As Occurs				
Special Assignments				
Include special activities assigned to the internal auditor, including committee				
assignments and other activities not involving audit/review activities.				
None				
Other Include other internal audit activities not included elsewhere. The entries here				
should be very limited.				
Risk Assessment 2012-2013				

<sup>\*</sup> 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.