

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.

APPENDIX B
University-wide Summary
Internal Audit Plans
Year Ending June 30, 2013

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	1	UNC GA
New River Light & Power	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	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	NC A&T
Banner Payroll	1	NC A&T
Review of University IT Domains	1	NC A&T
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
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		
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
Weatherspoon Arts Foundation (Inventory Observation)	1	UNC-G
FSU Foundation, Inc.	1	FSU
Athletic Department (Team Travel)	1	FSU
Banner Payroll Operations	1	FSU
BRONCO eBay Operations	1	FSU
UNC FIT Assessments and Testing	3	NC A&T, ASU, UNC-A
Joint School of Nanoscience and Nanoengineering Internal Control Review	1	NC A&T
UNC TV Purchasing/P-Card	1	UNC GA
Departmental Budget Reconciliations	1	ASU
Campus Wide Asset Control	1	ASU
Travel Disbursements	1	ASU
Campus Wide Comp Time	1	ASU
Procurement Card Review and Data Analysis	1	ASU
Foundation Expenditure Review	1	ASU
Payments to Independent Contractors	1	NCCU
Summer Camps 2012	1	NCCU
All Departmental Audits include Internal Control Reviews	1	UNC-W

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Internal Audit Plans
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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	ECU
Surplus Property	1	ECU
Psychiatry	1	ECU
Rehabilitation Medicine	1	ECU
Administration Operations Review - College of Liberal Arts and Sciences	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)	1	NC A&T
Internal Control Review of University Revenue Accounts	1	NC A&T
Shared Services Center	1	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	1	UNC-CH
Work Study	1	UNC-CH
Kenan-Flagler School of Business	1	UNC-CH
School of Journalism	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	1	ECSU
Athletics Operational Audit	1	ECSU
Audit of Advancement and External Affairs-Phase Two	1	WCU
Educational Outreach	1	WCU
Compliance		
Clinical Trials	1	ECU
Clergy Act	3	ECU, ASU, WSSU
Personnel File/Data Review (EEOC)	1	ECU
Ryan White Funds	1	ECU
ICD-10	1	ECU
Meaningful Use	1	ECU
Stark Law	1	ECU
Non-Instructional 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
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
Travel 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
Purchasing Cards-Departmental	1	ASU

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Year Ending June 30, 2013

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	1	WSSU
NCAA Compliance	1	WSSU
Center for Diversity Education Annual Review	1	UNC-A
Student Life: Mental Health Counseling	1	UNC-SA
Audit Findings Follow-up		
Follow-up Resolution of Audit Findings of the Office of the State Auditor	13	UNC-G, FSU, NCSSM, ASU, NCCU, UNC-CH, WSSU, UNC-A, UNC-SA
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 (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, UNC-SA
University-wide Follow-up	1	UNC-CH
Follow-up via Finding Database	1	UNC-W
Misuse of Funds	1	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
Special Investigations (i.e. Misuse or Misappropriation of Assets)		
Hotline Investigations - as they occur	3	NC A&T, UNC-CH, UNC-SA
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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Internal Audit Plans
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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	4	ECU, NCSU, ASU
BSOM Compliance Committee	1	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	1	NCSU
UNC Finance Improvement and Transformation (FIT) Team	2	NCSU, UNC-CH
Identity and Access Management (IAM)	1	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, UNC-SA
SciQuest Committee	1	ASU
Enterprise Resource Planning	1	UNC-CH
OSR Billing & Receivables	1	UNC-CH
IT Governance Committee	1	UNC-CH
HIPAA Security Liaison	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
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, UNC-SA
Institutional Assessment	1	WSSU
Chancellor's Executive Staff	1	WSSU
Policy Review Committee	1	UNC-A
Monthly Meetings with Operational Staff	1	UNC-SA
Biannual Meetings with Senior Staff	1	UNC-SA
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	1	NC A&T
Quality Assurance Review	5	NC A&T, UNC-C, ASU, UNC-CH, WSSU
Develop Continuous Auditing Procedures	1	UNC-CH
Organizational Governance Consultation	1	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
Volunteer Income Tax Assistance Program (VITA) participation	1	UNC-A
Peer Review Preparation	2	UNC-SA, WCU

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
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			
Audits/Reviews of Internal Controls				
UNC Fit Assessments and Testing	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			
Performance/Operational Audits and/or Reviews				
Printing and Publications	Yes			
Parking & Traffic	Yes			
Post Office	Yes			
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				
Follow Up State Financial Audit	Yes			
Follow Up for Internal Audits				
Follow Up for State IT Audit	Yes			

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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	Yes			
SACS Financial and Physical Resources Subcommittee	Yes			
Data Standards Committee	Yes			
Search Committees	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

APPENDIX B
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				
Rehabilitation Medicine				
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				
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)				

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

APPENDIX B
Elizabeth City 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				
Student Accounts Receivable	Yes			
Information System Controls				
Disaster Recovery Plan Review	Yes			
Audits/Reviews of Internal Controls				
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				
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/Monitoring	Yes			
Fraud Risk Assessment	Yes			
Risk Assessment 2012/2013	Yes			
Consultations	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

APPENDIX B
Fayetteville 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				
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			
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			
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 Progress - Fieldwork in progress 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

APPENDIX B

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
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: _____

APPENDIX B
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			
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			
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

APPENDIX B
North Carolina State University
Audit Plan Summary
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Specific Audits	Included in the Audit Plan	Audit Status	Reportable Audit Findings (Title only)	Status of Finding Resolution
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				
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				

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

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	x	Normally surprise cash counts are conducted no less than twice during a fiscal year.
Inventory Testing	1	Yes	In Progress	x	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	x	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	x	These risks are monitored through 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	x	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	x	Compliance with associated entity agreement requiring an annual internal audit.
Audit Findings Follow-up					
State Auditor Findings - Follow-up	1	No	Pending	x	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	√	Follow-up to prior year internal audit findings.
Special Investigations (i.e. Misuse or Misappropriation of Assets)					
Special Assignments					
Policy Review Committee	1	No	In Progress	x	On-going committee assignment
Other					
Volunteer Income Tax Assistance Program (VITA) participation	1	No	In Progress	x	Community service; limited interference with audit activities.

APPENDIX B
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				
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	Y			
Work Study				
Kenan-Flagler School of 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.				
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 & Receivables	Y			
IT Governance Committee	Y			
HIPAA Security Liaison	Y			
University Committee on the Protection of Personal Data	Y			
CERTIF PCI Committee	Y			
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			
Develop Continuous Auditing Procedures	Y			
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.

Status of Finding Resolution

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

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

APPENDIX B
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 <i>Include audits/reviews having a direct relation to financial information at the institution.</i>				
Friends of UNCW Financial Review	Yes			
Information System Controls <i>Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.</i>				
Annual Banner Disaster Recovery Test	Yes			
Audits/Reviews of Internal Controls <i>Include audits/reviews of internal control systems and processes</i>				
All Departmental Audits include Internal Control Reviews				
Performance/Operational Audits and/or Reviews <i>Include audits/reviews of departmental operations and activities.</i>				
Human Resources	Yes			
University Police	Yes			
Facilities	Yes			
Compliance Audits <i>Include audits/reviews of compliance with federal and state requirements. Also include audits/reviews of compliance with university policies and procedures.</i>				
Distance Education	Yes			
Senior Management Travel and Entertainment	Yes			
Audit Findings Follow-up <i>Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.</i>				
Follow - up via Finding Database	Yes			
Special Investigations (i.e. Misuse or Misappropriation of Assets) <i>Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.</i>				
Special Assignments <i>Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.</i>				
Committee Assignments	Yes			
Other <i>Include other internal audit activities not included elsewhere. The entries here should be very limited.</i>				
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.

Status of Finding Resolution

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

APPENDIX B
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				

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

APPENDIX B
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				
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			
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		
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	
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.

Status of Finding Resolution

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

APPENDIX B
Winston-Salem State University
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 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	1	1			
Follow Up for Internal Audits	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 (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.

Status of Finding Resolution

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

APPENDIX B
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	Yes			
State Auditor Findings - Follow-up (if applicable)	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

APPENDIX B
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.				
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				
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				
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				
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				

* 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.