

3. Approval of Summary of Internal Audit Plans 2014-2015Lynne Sanders

Situation: The 2014-2015 University-wide summary of internal audit plans is presented for approval.

Background: 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.

Assessment: A summary as well as individual campus internal audit plans are attached for your information. It is recommended that the university-wide Summary of the Internal Audit Plans for fiscal year 2014-2015 be approved.

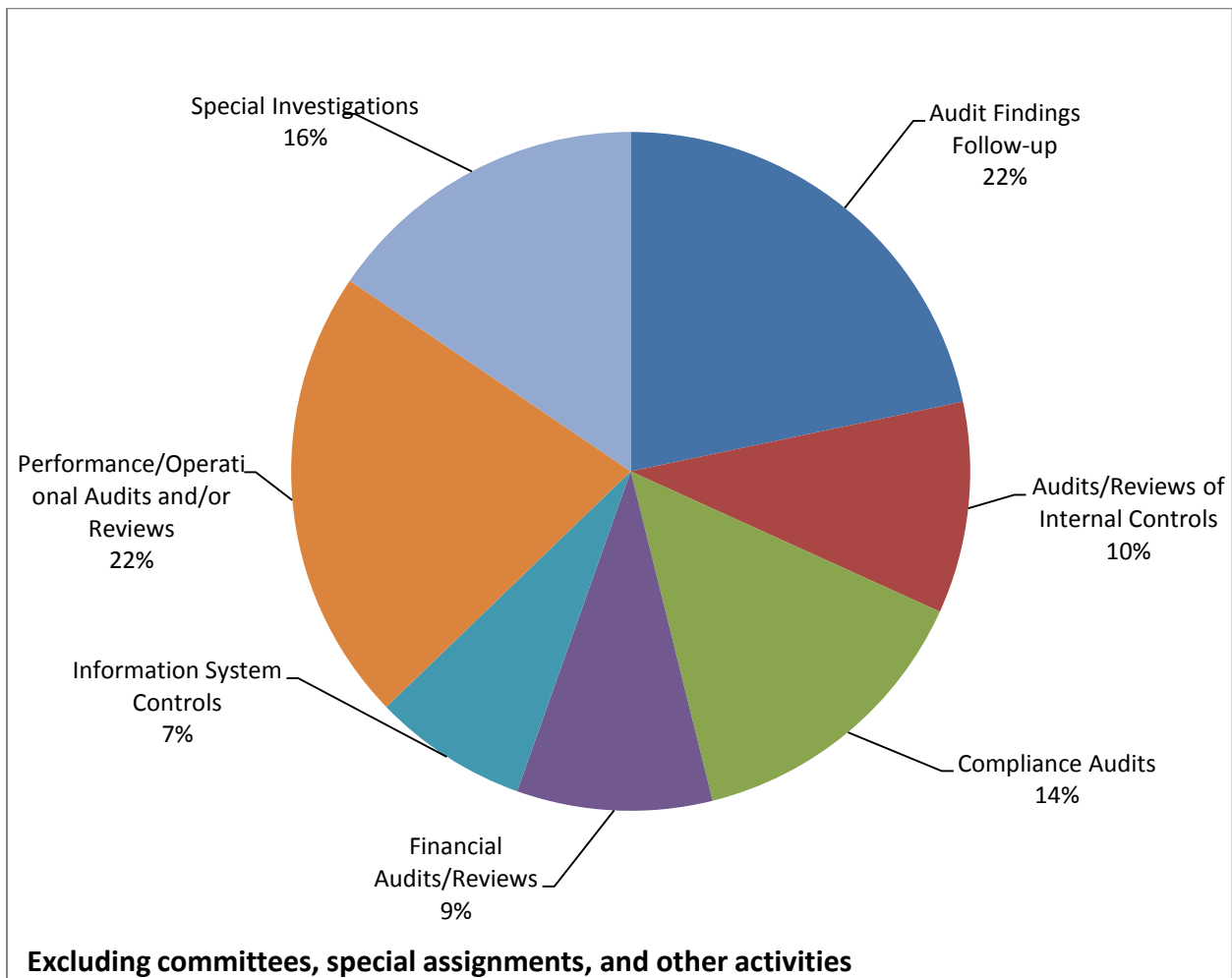
Action: This item requires a vote

Annual Summary Report of Internal Audit Plans for 2014-15

University of North Carolina

Planned Audit Work for Fiscal Year 2014-2015

Planned assignments range from financial, compliance and operational audits, to reviews of general internal controls as well as information system controls. Based on the chart presented below, most of the planned work is in the area of performance/operational audits, followed by audit findings follow-up.



Annual internal audit plans are developed on each campus and result from a comprehensive risk-based analysis of specific operations in relation to campus operations as a whole. Once a plan is drafted on campus, it is forwarded to campus leadership for review and approval. Ultimately, the plan is presented to and approved by the campus Board of Trustees' audit committee. As per the BOG audit committee charter, these plans are then forwarded to UNC-GA for BOG audit committee approval. The details of planned internal audit projects are listed by campus in the following pages.

Campus Internal Audit Plans for Fiscal Year 2014-2015

Appalachian State University
Financial Audits/Reviews
Petty Cash/Change Fund Counts/Receipt Books
Inventory Testing
New River Light & Power - 12/31/2013
New River Light & Power - 12/31/2014
Athletics
Appalachian Real Estate Holdings, Inc. for YE 6/30/14
Appalachian Real Estate Holdings, Inc. for YE 6/30/15
Housing
Food Services
Information System Controls
Access Controls
Disaster Recovery
Awareness Training for Privilege User Account (Protection of Data)
Payment Card Industry (PCI) Data Security Standards Compliance
Audits/Reviews of Internal Controls
UNC Compliance 2015 (Formerly UNC FIT)
Departmental Budget Reconciliations
Campus Wide Asset Control
Travel Disbursements
Procurement Card - Data Analysis
Procurement Card Random Sample Review
Foundation Expenditure Review
Performance/Operational Audits and/or Reviews
International Student Travel Fund
OIED Workflow Optimization Analysis
Summer Camp Operations- Women's Soccer
Student Union Operations
Art Department
Compliance Audits
Federal Work Study Program
Affordable Care Act - 1st year implementation
College STAR Grant
Supplemental Comp Pay-Grants
I-9 & E-Verify Compliance- targeted areas
NCAA Two Year Transition from FCS to FBS Compliance
NCAA Two Year Transition - Paid Attendance Ticket Audit
Audit Findings Follow-up
Follow Up State Financial Audit
Follow Up for State IT Audit
Special Assignments
Data Management Committee
PCI Compliance Committee
Identity Management Committee
Information Security Advisory Council
EthicsPoint (Software) Compliance Reporting
P-Card Process Improvement Committee
Administrative Institutional Effectiveness Council
Other
Annual Internal Assessment of IIA Standards - QAR Requirements

Elizabeth City State University
Performance/Operational Audits and/or Reviews
Contracts and Grants
Special Investigations
Special Reviews - Pending
Special Assignments
Consultations
Committees/Other Routine Tasks
Risk Assessment/Audit Planning 2015-2016
East Carolina University
Information System Controls
IT and Data Governance
2014 IT Disaster Recovery/Business Continuity Planning
Review of Progress on PCI Gap Analysis
Audits/Reviews of Internal Controls
None
Performance/Operational Audits and/or Reviews
Human Resources
Purchasing Port
Pharmacy Services (Integrated)
Payroll/Kronos Implementation (Integrated)
Construction Projects
Athletic Camps (New Model)
Aramark Contract
Parking and Transportation
Physical Therapy (Allied Health)
Compliance Audits
NCAA Financial Aid
Cash Counts
Audit Findings Follow-up
University Policy Manual
2nd Follow-up HIPAA Security
2nd Follow-up Clinical Trials
ITCS Firewall Controls
Airwatch and ISE Projects
Ryan White Grant
School of Dental Medicine
University Sponsored Youth Programs
Athletics Operational
Intergenerational Cultural Center
Brody School of Medicine Malpractice Insurance
ECU Physicians Manual
Brody School of Medicine Hiring Decisions
Audiology Clinic
Special Investigations
Special Reviews - Pending
Special Assignments
Consultations
Committees/Other Routine Tasks
Risk Assessment/Audit Planning 2015-2016

Fayetteville State University
Financial Audits/Reviews
Controls Over Journal Entries
Information System Controls
Banner Payroll Operations
Audits/Reviews of Internal Controls
Internal Control Questionnaire
Performance/Operational Audits and/or Reviews
Housing Operations
Construction Contract Admin.
University Budget Process and Procedures
Student Accounts Receivable and Collections
BRONCO eBuy Operations
J.W. Seabrook Auditorium
Compliance Audits
Financial Aid Direct Loans & Return of Title IV Funds
Equipment Receiving & Turn-In Procedures
Gift Card and Gift Certificate Purchases
Audit Findings Follow-up
State Auditor's Single Audit Title III High Ed.
State Auditor's Financial Statements June 30, 2013
Special Investigations
Various As Occurs
NC A&T State University
Financial Audits/Reviews
Surprise Cash Counts and Treasurer's Office Cash Counts
Year End Inventory
Information System Controls
Banner Finance
Banner Payroll
Aggie-Mart E-Procurement System
Audits/Reviews of Internal Controls
Assessment of Internal Controls over Financial Reporting
Performance/Operational Audits and/or Reviews
Physical Inventory Review (Property Management) - Non fixed assets
Cooperative Extension Review
Compliance Audits
NCAA Compliance Audit - Phase II
Audit Findings Follow-up
Prior Year Audits - Follow-up
Assessment of Internal Controls over Contracts & Grants
Special Investigations
Hotline Investigations
Unscheduled Audits
Special Assignments
Consultative Engagements
Other
Operations Administration

North Carolina Central University
Financial Audits/Reviews
Financial Reporting Assistance
Performance/Operational Audits and/or Reviews
Employment Contracts
Enrollment Management
Scholarships & Student Aid
Compliance Audits
Clery Act
P-Card Program
Audit Findings Follow-up
Summer Camps
Student Activity Funds Office (SAFO)
Follow-up on FY14 Audits and Reviews
Office of State Auditor
Special Investigations
Student Affairs
Non-Gifts
Law School - IT Department
Monitoring & Security Fees
Hospitality & Tourism
OSHR Compliance
University Testing Center
Unplanned but Anticipated
Special Assignments
Awareness Projects (Material Prep & Presentations)
Committees and Consultations
Campus Education & Training Presentations
Other
Risk Assessment
Scan Project
Staff Meetings & CAO Calls
North Carolina School of Science and Mathematics
Financial Audits/Reviews
Purchasing Card Controls and Processes
Audits/Reviews of Internal Controls
Review of Assessment of Internal Controls over Financial Reporting
Performance/Operational Audits and/or Reviews
Review of Security Processes and Documentation
Compliance Audits
Review of Compliance with Institutional Policies and Procedures
Audit Findings Follow-up
Information Systems Access Follow-up
Student Information System Access/FERPA Audit Follow-up
Special Investigations
Various As Occurs
Special Assignments
Separation of Duties in Finance
Mini-Term Policy Changes
Review of Bus Service History/Safety Records
Various As Occurs
Other
Risk Assessment 2014-2015

North Carolina State University
Information System Controls
Data Security Controls Related to Peripheral Devices
Audit of Security Controls Over University Research Data
Audits/Reviews of Internal Controls
FREEDM Center - Financial Controls
Travel Reimbursement Audit
Compliance Audits
Employee Time & Leave Management
Audit Findings Follow-up
FY13 Single Audit Report - Student Financial Assistance Compliance Cluster Portion – Follow-up
FY13 Single Audit Report – Research and Development Compliance Cluster Portion – Follow-up
Office of the State Auditor Information Technology (OSA IT) - Audit Letter Issued to the Vice Chancellor for Information Technology - Follow-up
University Network Firewall Protection Service Audit
Office of Information Technology – WolfTech Active Directory: Security and Operational Controls
Student Affairs - Information Technology (IT) General Controls
Martin County Cooperative Extension Service (CES) Travel Reimbursement Investigation
Audit of Compliance to Federal Financial Aid Requirements (Office of Management and Budget Circular A-133)
Office of Information Technology – Infrastructure, Systems, and Operations: Virtual Computing Services
Special Investigations
Various As Occurs
Special Assignments
University Information Technology Strategic Advisory Committee (ITSAC) & Security Subcommittees
Cooperative Extension Service
Sponsored Programs and Regulatory Compliance Service (SPARCS) - General IT Controls Assessment
UNC Asheville
Financial Audits/Reviews
State Auditor Findings - Follow-up (if applicable)
Information System Controls
Information Technology Collaborative Work
Audits/Reviews of Internal Controls
UNC Compliance Index Review
Self-Assessment of Internal Controls
Performance/Operational Audits and/or Reviews
Cash Receipts in University areas
Compliance Audits
Financial Aid
Athletic Camps & Clinics
Audit Findings Follow-up
Clery Act Audit - Follow-up
Special Investigations
Various As Occurs
Special Assignments
Policy Review Committee
Citizenship Education Hearing Board
Search Committee(s)
Other
Petty Cash Counts, Change Fund Counts
Inventory Testing
Internal Audit Consulting Engagements
Internal Audit Directors' Meetings
Volunteer Income Tax Assistance Program (VITA) participation

UNC Charlotte
Financial Audits/Reviews
Cash Management
Information System Controls
Information Technology General Controls
Audits/Reviews of Internal Controls
Third-party vendor management
Performance/Operational Audits and/or Reviews
Administrative Review - College of Engineering (COEN)
Administrative Review - University College
Export Controls Plan
Annual Data Use Agreement verifications
Housing and Residence Life operations
Campus Police: accreditation support
Advancement Division business operations
Accounts Payable Operations
Compliance Audits
Student and Exchange Information System (SEVIS) Compliance
NCAA compliance – Recruiting and football attendance verification
Special Investigations
Various As Occurs
Special Assignments
Director assigned to Information Assurance Committee (part of campus IT governance structure)
Other
(Outsourced) Construction Contract Compliance: Closeout Audits on PORTAL, Phase XII Residence Hall, South Village Dining Facility
UNC Chapel Hill
Performance/Operational Audits and/or Reviews
Grant Close-Out Process - Departments
Human Resources - General Review
University Camps
Friday Center
School of Dentistry
WUNC-FM Review
Audit Findings Follow-up
University-wide Follow-up
Follow-up - Development Travel
Special Investigations
Women's Studies
School of Law
Neurology
Public Health - Environmental Sciences & Engineering
Purchasing - REMI (The Remi Group company)
Orthodontics
Learn NC
Center for Health Promotion and Disease Prevention
Special Assignments
PeopleSoft Conversion Committees
CERTF (Committee works on Payment Card Industry Compliance Standards policies and compliance)
UNC Compliance 2015 (Formerly UNC FIT)
Health Insurance Portability and Accountability Act (HIPAA) Security Liaisons
University Committee on the Protection of Personal Data (UCPPD)
IT Governance Committee
Miscellaneous consulting or advisory projects
Other
Departmental Audit Process
PeopleSoft Training

UNC Greensboro
Audits/Reviews of Internal Controls
Capital Assets
Self-Assessment of Internal Controls
Student Accounts
Weatherspoon Arts Foundation (Inventory Observation)
Compliance Audits
Contracts and Grants
Financial Aid
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)
Misuse or Theft of State Property (reporting)
Travel Reimbursements
Audit Findings Follow-up
Follow-up Resolution of Audit Findings of the Office of the State Auditor (financial audit)
Special Investigations
Various As Occurs
Special Assignments
Risk Assessment (for development of internal audit plans)
Other
Quality Assurance Review
UNC Pembroke
Information System Controls
Banner Access
Audits/Reviews of Internal Controls
Dining - Meal Plan
UNCP Bookstore
Performance/Operational Audits and/or Reviews
Accounts Payable
Purchasing
Compliance Audits
Grants - Native American-Serving Nontribal Institution (NASNTI) Grants
Athletic Camps & Clinics
Student Safety: Clery Act and Sexual Assault Policy
Audit Findings Follow-up
Follow-up activity related to audit findings resulting from external audits
Follow-up activity related to audit findings resulting from internal audits
Special Investigations
Native American-Serving Nontribal Institutions (NASNTI) Grant
Swim School
Tenured Faculty Member
Facilities
Regional Center
Academic Support Center (former Center for Academic Excellence)
Special Assignments
Internal Audit Advisory Team
Internal Control Assessment Committee
Residency Appeals Committee
Search Committee for Assistant General Counsel
Other
Training Interns
Quality Assurance

UNC School of the Arts
Financial Audits/Reviews
Cash Follow-up and Surprise Counts of 2014
Year End Testing (Assets) - 2015
Audits/Reviews of Internal Controls
Business Continuity/IT Disaster Recovery
Assessment of Internal Controls over Financial Reporting
Performance/Operational Audits and/or Reviews
Information Technology Performance Audit
Compliance Audits
Clery Act Compliance
Audit Findings Follow-up
Facilities (Housekeeping)
2013 OSA Investigative Report (CIO) - Follow-up
2014 Vendor Contracts/Payments
Special Investigations
Various As Occurs
Special Assignments
Meetings (Audit Committee, BOT, UNCSA Management, UNCFIT, UNCAA et. al)
Preparation of Responses to OSA, UNCGA, OIA, Foundation Auditors, UNCAA
Consulting, Reviewing and Handling Requests from Staff
Other
Risk Assessment and Audit Plan
Quality Assessment
UNC Wilmington
Financial Audits/Reviews
Friends of UNCW
Performance/Operational Audits and/or Reviews
Cameron School of Business Administration
Campus Life Administration
Campus Recreation Administration
Graduate School Administration
Office of the Vice Chancellor for Business Affairs Administration
University Advancement Administration
Compliance Audits
Distance Education Compliance and Administration
Office of Research Services Compliance
Purchasing Compliance
Audit Findings Follow-up
Various Follow Ups
Special Investigations
Various As Occurs
Special Assignments
College of Health and Human Services Consultation
Facilities - Special Project Process Consultation
Committee Assignments
Internal Audit Quality Assurance Review (Self Review)
ITS Developer Reorganization Consultation
Other
Fraud Education
Host UNC Auditors Association Conference
Risk Assessment/Audit Plan
Quality Assurance Activities

Western Carolina University
Financial Audits/Reviews
Grants, Pre-Award
Grants, Post-Award
Information System Controls
SciQuest, carry forward (Integrated Audit)
Compliance with PCI DSS Standards (Integrated Audit)
Performance/Operational Audits and/or Reviews
Review of Safety Training
Review of Disaster Recovery and Business Continuity Plans
Review of Faculty Credential
Audit Findings Follow-up
Investigation-Bookstore
Petty Cash Audits
Special Investigations
Various As Occurs
Special Assignments
Data Stewardship Committee
Information Technology Leadership Counsel
Internal Audit Advisory Team, Statewide
Quality Assurance Review Volunteer, Statewide
Computer Security Incident Response Team
Export Control Committee
Other
Risk Assessment

Winston-Salem State University
Financial Audits/Reviews
Year End Testing (Inventories - Cash) - 2014
Year End Testing (Inventories - Fuel Oil) - 2014
Year End Testing (Inventories - Cash) - 2015
Year End Testing (Inventories - Fuel Oil) - 2015
Audits/Reviews of Internal Controls
Human Resources - Employee Relations
Business Services - Risk Management
Assessment of Internal Controls over Financial Reporting - 2014
Performance/Operational Audits and/or Reviews
IT - Performance
Student Affairs - Interpersonal Violence Prevention
Compliance Audits
Clery Act Compliance
P-Card Monitoring - 10 Automated Analytics
Grant Funded Travel
Audit Findings Follow-up
IA - Travel Payments
OSA - Post Follow-up Review to the 2012 Federal Compliance Report - Title III
OSA - Post Follow-up Review to the 2012 IT Report
IA - Business Continuity Management
IA - Computer Accountability (Assets less than \$5,000)
IA - Temp Employee OT Investigation
IA - P-Card Monitoring Reviews of June 2012 through June 2013 (6/12, 11/12, 6/13)
IA - Athletic Fundraising
Special Investigations
Athletics - Cheerleading Coach
Referral from OSA - Facilities Scrap Metal Fraud
Homecoming Parade Fees
Board & Officer travel
Special Assignments
Audit Committee
Search Committees (University-Wide)
University-Wide Meetings, Consults
Assisting OSA & Other External Auditors
Assisting UNC-GA/OIA
Enterprise Risk Management
Institutional Compliance
UNCAA
Other
Audit Planning & Assessment - 2015
IA Strategy, outreach, on-the-job training
Quality Assurance and Improvement - 2015
Peer Review
Policies & Procedures Review/Update, Implementing CAATs, Best Practices, Website, SharePoint
Staff Meetings
Administrative Assessment - University
UNC General Administration
Information System Controls
End User Data Storage and Security Awareness
Compliance Audits
Contracts and Grant Sub-recipient Monitoring
Special Investigations
Various As Occurs
Special Assignments
Non-Planned Reviews Requested During 2014-2015
Other
Risk Assessment/Audit Planning 2015-2016
Consultations/Committees