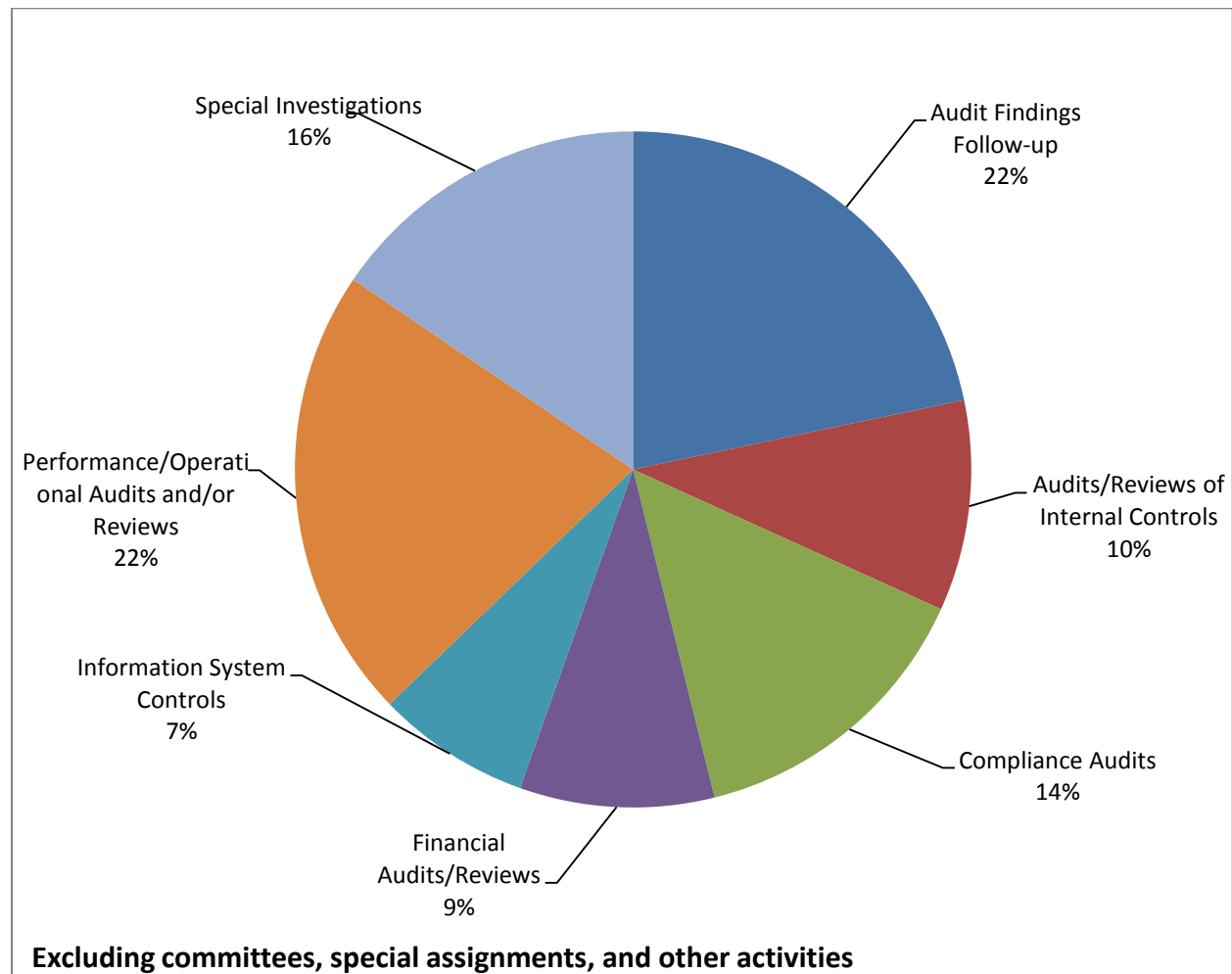


## Annual Summary Report of Internal Audit Plans for 2014-15 University of North Carolina

### 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

<b>Appalachian State University</b>
<b>Financial Audits/Reviews</b>
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
<b>Information System Controls</b>
Access Controls
Disaster Recovery
Awareness Training for Privilege User Account (Protection of Data)
Payment Card Industry (PCI) Data Security Standards Compliance
<b>Audits/Reviews of Internal Controls</b>
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
<b>Performance/Operational Audits and/or Reviews</b>
International Student Travel Fund
OIED Workflow Optimization Analysis
Summer Camp Operations- Women's Soccer
Student Union Operations
Art Department
<b>Compliance Audits</b>
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
<b>Audit Findings Follow-up</b>
Follow Up State Financial Audit
Follow Up for State IT Audit
<b>Special Assignments</b>
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
<b>Other</b>
Annual Internal Assessment of IIA Standards - QAR Requirements

<b>Elizabeth City State University</b>
<b>Performance/Operational Audits and/or Reviews</b>
Contracts and Grants
<b>Special Investigations</b>
Special Reviews - Pending
<b>Special Assignments</b>
Consultations
Committees/Other Routine Tasks
Risk Assessment/Audit Planning 2015-2016
<b>East Carolina University</b>
<b>Information System Controls</b>
IT and Data Governance
2014 IT Disaster Recovery/Business Continuity Planning
Review of Progress on PCI Gap Analysis
<b>Audits/Reviews of Internal Controls</b>
None
<b>Performance/Operational Audits and/or Reviews</b>
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)
<b>Compliance Audits</b>
NCAA Financial Aid
Cash Counts
<b>Audit Findings Follow-up</b>
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
<b>Special Investigations</b>
Special Reviews - Pending
<b>Special Assignments</b>
Consultations
Committees/Other Routine Tasks
Risk Assessment/Audit Planning 2015-2016

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

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

<b>North Carolina State University</b>
<b>Information System Controls</b>
Data Security Controls Related to Peripheral Devices
Audit of Security Controls Over University Research Data
<b>Audits/Reviews of Internal Controls</b>
FREEDM Center - Financial Controls
Travel Reimbursement Audit
<b>Compliance Audits</b>
Employee Time & Leave Management
<b>Audit Findings Follow-up</b>
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
<b>Special Investigations</b>
Various As Occurs
<b>Special Assignments</b>
University Information Technology Strategic Advisory Committee (ITSAC) & Security Subcommittees
Cooperative Extension Service
Sponsored Programs and Regulatory Compliance Service (SPARCS) - General IT Controls Assessment
<b>UNC Asheville</b>
<b>Financial Audits/Reviews</b>
State Auditor Findings - Follow-up (if applicable)
<b>Information System Controls</b>
Information Technology Collaborative Work
<b>Audits/Reviews of Internal Controls</b>
UNC Compliance Index Review
Self-Assessment of Internal Controls
<b>Performance/Operational Audits and/or Reviews</b>
Cash Receipts in University areas
<b>Compliance Audits</b>
Financial Aid
Athletic Camps & Clinics
<b>Audit Findings Follow-up</b>
Clery Act Audit - Follow-up
<b>Special Investigations</b>
Various As Occurs
<b>Special Assignments</b>
Policy Review Committee
Citizenship Education Hearing Board
Search Committee(s)
<b>Other</b>
Petty Cash Counts, Change Fund Counts
Inventory Testing
Internal Audit Consulting Engagements
Internal Audit Directors' Meetings
Volunteer Income Tax Assistance Program (VITA) participation

<b>UNC Charlotte</b>
<b>Financial Audits/Reviews</b>
Cash Management
<b>Information System Controls</b>
Information Technology General Controls
<b>Audits/Reviews of Internal Controls</b>
Third-party vendor management
<b>Performance/Operational Audits and/or Reviews</b>
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
<b>Compliance Audits</b>
Student and Exchange Information System (SEVIS) Compliance
NCAA compliance – Recruiting and football attendance verification
<b>Special Investigations</b>
Various As Occurs
<b>Special Assignments</b>
Director assigned to Information Assurance Committee (part of campus IT governance structure)
<b>Other</b>
(Outsourced) Construction Contract Compliance: Closeout Audits on PORTAL, Phase XII Residence Hall, South Village Dining Facility
<b>UNC Chapel Hill</b>
<b>Performance/Operational Audits and/or Reviews</b>
Grant Close-Out Process - Departments
Human Resources - General Review
University Camps
Friday Center
School of Dentistry
WUNC-FM Review
<b>Audit Findings Follow-up</b>
University-wide Follow-up
Follow-up - Development Travel
<b>Special Investigations</b>
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
<b>Special Assignments</b>
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
<b>Other</b>
Departmental Audit Process
PeopleSoft Training

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



<b>UNC School of the Arts</b>
<b>Financial Audits/Reviews</b>
Cash Follow-up and Surprise Counts of 2014
Year End Testing (Assets) - 2015
<b>Audits/Reviews of Internal Controls</b>
Business Continuity/IT Disaster Recovery
Assessment of Internal Controls over Financial Reporting
<b>Performance/Operational Audits and/or Reviews</b>
Information Technology Performance Audit
<b>Compliance Audits</b>
Clery Act Compliance
<b>Audit Findings Follow-up</b>
Facilities (Housekeeping)
2013 OSA Investigative Report (CIO) - Follow-up
2014 Vendor Contracts/Payments
<b>Special Investigations</b>
Various As Occurs
<b>Special Assignments</b>
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
<b>Other</b>
Risk Assessment and Audit Plan
Quality Assessment
<b>UNC Wilmington</b>
<b>Financial Audits/Reviews</b>
Friends of UNCW
<b>Performance/Operational Audits and/or Reviews</b>
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
<b>Compliance Audits</b>
Distance Education Compliance and Administration
Office of Research Services Compliance
Purchasing Compliance
<b>Audit Findings Follow-up</b>
Various Follow Ups
<b>Special Investigations</b>
Various As Occurs
<b>Special Assignments</b>
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
<b>Other</b>
Fraud Education
Host UNC Auditors Association Conference
Risk Assessment/Audit Plan
Quality Assurance Activities

<b>Western Carolina University</b>
<b>Financial Audits/Reviews</b>
Grants, Pre-Award
Grants, Post-Award
<b>Information System Controls</b>
SciQuest, carry forward (Integrated Audit)
Compliance with PCI DSS Standards (Integrated Audit)
<b>Performance/Operational Audits and/or Reviews</b>
Review of Safety Training
Review of Disaster Recovery and Business Continuity Plans
Review of Faculty Credential
<b>Audit Findings Follow-up</b>
Investigation-Bookstore
Petty Cash Audits
<b>Special Investigations</b>
Various As Occurs
<b>Special Assignments</b>
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
<b>Other</b>
Risk Assessment

<b>Winston-Salem State University</b>
<b>Financial Audits/Reviews</b>
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
<b>Audits/Reviews of Internal Controls</b>
Human Resources - Employee Relations
Business Services - Risk Management
Assessment of Internal Controls over Financial Reporting - 2014
<b>Performance/Operational Audits and/or Reviews</b>
IT - Performance
Student Affairs - Interpersonal Violence Prevention
<b>Compliance Audits</b>
Clery Act Compliance
P-Card Monitoring - 10 Automated Analytics
Grant Funded Travel
<b>Audit Findings Follow-up</b>
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
<b>Special Investigations</b>
Athletics - Cheerleading Coach
Referral from OSA - Facilities Scrap Metal Fraud
Homecoming Parade Fees
Board & Officer travel
<b>Special Assignments</b>
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
<b>Other</b>
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
<b>UNC General Administration</b>
<b>Information System Controls</b>
End User Data Storage and Security Awareness
<b>Compliance Audits</b>
Contracts and Grant Sub-recipient Monitoring
<b>Special Investigations</b>
Various As Occurs
<b>Special Assignments</b>
Non-Planned Reviews Requested During 2014-2015
<b>Other</b>
Risk Assessment/Audit Planning 2015-2016
Consultations/Committees