

# ASU

## Audit Plan

### Year Ending June 30, 2018

Specific Audits	
<b>Financial Audits/Reviews</b>	
Petty Cash/Change Fund Counts/Receipt Books - 6/30/17	
Petty Cash/Change Fund Counts/Receipt Books - 6/30/18	
Inventory Testing - 6/30/17	
Inventory Testing - 6/30/18	
New River Light & Power- 12/31/2016	
New River Light & Power- 12/31/2017	
Athletics - 6/30/2017	
Appalachian Real Estate Holdings, Inc. 6/30/17	
Banner Vendor Tables - Internal Controls	
Bookstore	
Parking and Traffic	
<b>Information System Controls</b>	
Housing Employees Time Cards (System/Internal Controls)	
Access Controls	
BOA Works Access Review	
AIM System Application Controls Review (Module TBD)	
IT General Controls Audit (Banner)	
IT Security Risk Assessment - Annual Review of completion and approval	
<b>Audits/Reviews of Internal Controls</b>	
Departmental Budget Reconciliations	
Equipment and Technology (E&T) Disbursement Testing	
Campus Wide Asset Control	
Travel Disbursements	
Procurement Card Expenditures Review	
Foundation Expenditure Review	
<b>Performance/Operational Audits and/or Reviews</b>	
Child Care Development Center	
Conferences and Camps - Baseball Camp	
<b>Compliance Audits</b>	
Financial Aid - Payments to Students	
Over-time Compensation to Exempt Employees	
Appalachian SBIRT Student Training (Grant Fund # 552117)	
ADA (American Disability Act) Compliance - Physical Access on Main Campus	
NCAA - Paid Attendance Ticket Audit	
GEAR UP Grant - Year 3	

**ASU**  
**Audit Plan**  
**Year Ending June 30, 2018**

Specific Audits	
<b>Audit Findings Follow-up</b>	
Follow-up - DRP/BC	
Follow-up - Distributed IT	
Follow-up - ACH	
Follow-up - PCI	
Follow-up Food Services Banner/CS Gold Reconciliation	
Follow-up - CS Access	
Follow-up - NCRC Cash Handling/Contract Administration	
Follow-up - Concessions Cash -Inventory reconciliation - in conjunction with Athletics FY 17 audit)	
Follow-up - State Financial Audit	
Follow-up - State IT Audit	
<b>Special Investigations</b>	
IRB - Institutional COI	
UB - Questioned costs	
<b>Special Assignments</b>	
Data Management Committee	
Identity Management Committee	
Productivity and Security Services Technology Portfolio Committee	
UNCAA Conference - Host Committee	
Payment Card Oversight Committee	
Pcard Review Committee	
Information Security Advisory Council	
Administrative Institutional Effectiveness Council	
Internal Control Assessments Committee	
<b>Other</b>	
QAR - Self Assessment with Independent Validation	
Quality Assurance and Improvement Program (QAIP/QAR)	

# ECU

## Audit Plan

### Year Ending June 30, 2018

Specific Audits	
<b>Financial Audits/Reviews</b>	
None	
<b>Information System Controls</b>	
Mobile Device Policies and Controls	
Change Control Practices	
IT Disaster Recovery	
<b>Audits/Reviews of Internal Controls</b>	
None	
<b>Performance/Operational Audits and/or Reviews</b>	
Teaching Overload Payments	
School of Dental Medicine Community Service Learning Centers	
Greek Life	
Athletics Imprest Fund	
Security Cameras	
Export Controls	
Governance and Ethics	
<b>Compliance Audits</b>	
University Youth Programs	
Student Academic Appellate Process	
Conflict of Interest/Management Plans	
<b>Audit Findings Follow-up</b>	
3rd-Parking and Transportation Services (A15014)	
2nd-Academic Integrity (A16019)	
Undergraduate Admissions Waivers (A17028)	
Title IX (A17027)	
Telemedicine (A16050)	
Incident Detection (A17009)	
Kronos/Payroll (A16038)	
Organizational Continuity (A16044)	
User Account On and Off-Boarding (A17008)	
One Card Access (A17004)	
<b>Special Investigations</b>	
Pending	
In Process	
<b>Special Assignments</b>	
Committees/Other Routine Tasks	
Routine Consults	

**ECU**  
**Audit Plan**  
**Year Ending June 30, 2018**

Specific Audits	
Data Analytics - Accounts Payable/Travel/Payroll	
Anti-Fraud Guide	
Audit Management Software Implementation	
Student Intern	
Self-Assessment of Internal Audit	
Risk Assessment/Audit Planning 2018-2019	
Risk Assessment/Audit Planning 2017-2018	
Other	
None	

**ECSU**  
**Audit Plan**  
**Year Ending June 30, 2018**

Specific Audits	
<b>Financial Audits/Reviews</b>	
None	
<b>Information System Controls</b>	
Banner Access	
<b>Audits/Reviews of Internal Controls</b>	
None	
<b>Performance/Operational Audits and/or Reviews</b>	
Fixed Assets/Other Assets	
<b>Compliance Audits</b>	
Student Judicial Process	
<b>Audit Findings Follow-up</b>	
UNC-GA Admissions and Financial Aid Review	
Hiring Process	
Coaches Salaries	
Office of the State Auditor Reviews	
Contracts & Grants	
<b>Special Investigations</b>	
Special Reviews - Pending	
<b>Special Assignments</b>	
Consultations and Advisory Services/Committees	
Risk Assessment/Auditing Planning 2017/18	
<b>Other</b>	
None	

**FSU**  
**Audit Plan**  
**Year Ending June 30, 2018**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
None
<b>Information System Controls</b>
None
<b>Audits/Reviews of Internal Controls</b>
Internal Control Questionnaire
<b>Performance/Operational Audits and/or Reviews</b>
Departmental Budget Procedures
Departmental Asset Inventories
Quarterly Cash Counts
<b>Compliance Audits</b>
Student Accounts Receivables and Collections
Grant Close-Out Process
Compliance with the Cleary Act
PCI Data Security Compliance
Title IX Compliance
<b>Audit Findings Follow-up</b>
ITTS State Auditor's Findings
Testing Services Financial Operations
<b>Special Investigations</b>
As occurs.
<b>Special Assignments</b>
Banner Steering Committee
Internal Control Committee
<b>Other</b>
None

**NC A&T**  
**Audit Plan**  
**Year Ending June 30, 2018**

Specific Audits	
<b>Financial Audits/Reviews</b>	
Surprise Cash Counts	
Food Service Contract	
Parking Services - Vehicle Registration	
<b>Information System Controls</b>	
Notification Process for Separated Employees	
<b>Audits/Reviews of Internal Controls</b>	
Assessment of Internal Controls Over Financial Reporting	
Purchasing Cards	
Tuition Surcharge Process	
Annual Conflict of Interest Forms	
<b>Performance/Operational Audits and/or Reviews</b>	
None	
<b>Compliance Audits</b>	
NCAA Compliance Audit - Phase II	
Conflict of Interest for Researchers	
Contracts and Grants - Closeout Procedures	
Research Conflict of Interest Management	
<b>Audit Findings Follow-up</b>	
Improper Procurement Card Purchases and Conflict of Interest in a University Department	
Office of the State Auditor - Statewide Federal Compliance Procedures-Student Financial Aid	
US Department of Education - Student Financial Aid	
Review of the University's Change Management Process	
Office of the State Auditor IT General Controls Review - Pending	
Review of the University's Non-fixed Assets	
<b>Special Investigations</b>	
Special Investigation Wrap-up	
Special Investigation In Progress 1	
Special Investigation In Progress 2	
Special Investigations - Pending	
<b>Special Assignments</b>	
Consultative Engagements/Committees	
Clery Committee	
Office of the State Auditor IS General Controls Audit (Shadow OSA Auditors)	
North Carolina Ethics Commission Liaison	
<b>Other</b>	
None	

**NCCU**  
**Audit Plan**  
**Year Ending June 30, 2018**

Specific Audits	
<b>Financial Audits/Reviews</b>	
None	
<b>Information System Controls</b>	
None	
<b>Audits/Reviews of Internal Controls</b>	
Pre & Post Award - Sponsored Programs	
<b>Performance/Operational Audits and/or Reviews</b>	
Salary Administration	
Benefit Administration	
Institutional Advancement Services	
<b>Compliance Audits</b>	
Clery Act	
<b>Audit Findings Follow-up</b>	
Student Affairs Financial Review	
Unidentified Follow-ups	
<b>Special Investigations</b>	
Eagle Card Office - Internal Controls	
Contract Administration	
School of Education	
Speaking/Writing Laboratories in University College	
Unplanned but Anticipated	
<b>Special Assignments</b>	
Campus Education & Training Presentations	
<b>Other</b>	
Risk Assessment	



**NCSSM**  
**Audit Plan**  
**Year Ending June 30, 2018**

Specific Audits	
<b>Financial Audits/Reviews</b>	
Student and Constituent Support Services, Inc. Expenditures	
<b>Information System Controls</b>	
None	
<b>Audits/Reviews of Internal Controls</b>	
None	
<b>Performance/Operational Audits and/or Reviews</b>	
None	
<b>Compliance Audits</b>	
Additional Pay Contracts	
<b>Audit Findings Follow-up</b>	
Student Information System's Access/FERPA Audit	
Accelerator Program Review	
<b>Special Investigations</b>	
Unplanned / Various: Hold for unexpected investigations of internal or external hotline reports and other similar reported incidents.	
<b>Special Assignments</b>	
NCSSM-Morganton Business Operations Planning Consult	
Human Resources Consult	
Consults: NCSSM Annual Self-Assessment of Internal Controls over Financial Reporting; Charter Updates; Annual Certification Letters; Operating Efficiencies over Human Resources Forms & Processes; Other Unplanned Consults/Projects	
<b>Other</b>	
Risk Assessment/FY2018 Audit Plan Development	
Risk Assessment / FY2019 Audit Plan Development	
Board & management meetings, unit oversight & marketing	
Quality Assurance Review (QAR) Preparation	

**NCSU**  
**Audit Plan**  
**Year Ending June 30, 2018**

<b>Specific Audits</b>	
<b>Financial Audits/Reviews</b>	
Cooperative Extension Services Financial Governance	
Grant Expenses at Award End	
<b>Information System Controls</b>	
Academic Information Technology Disaster Recovery Planning	
<b>Audits/Reviews of Internal Controls</b>	
Fraud Controls in the Accounts Payable Vendor Account Management Process	
Internal Controls Over Salary Supplements	
College of Agriculture and Life Sciences - Foundations Internal Controls Review	
Security Applications and Technology Services	
<b>Performance/Operational Audits and/or Reviews</b>	
None	
<b>Compliance Audits</b>	
College Program Enhancement Fee and Special Tuitions	
Title IX	
<b>Audit Findings Follow-up</b>	
College of Agriculture and Life Sciences - Animal Sciences Department Investigation Follow-up	
College of Agriculture and Life Sciences - Business Processes Follow-up	
University Employee Time and Leave Management Follow-up	
User Controls Over Ultra-Sensitive Data Follow-up	
<b>Special Investigations</b>	
As occurs	
<b>Special Assignments</b>	
National Institute of Standards and Technology (NIST) 800-171 Compliance Steering Team	
University Information Technology Strategic Advisory (ITSAC) Committee and Security Subcommittees	
<b>Other</b>	
Implementation of Accounts Payable Vendor Management Systems	
PeopleSoft Module Implementation - Timekeeping and Absence Management Module	
Power America - Government Accountability Office (GAO) Audit	
Research Administration Systems Replacement - eRA (electronic Research Administration)	

**UNCA**  
**Draft Audit Plan**  
**Year Ending June 30, 2018**

Specific Audits	
<b>Financial Audits/Reviews</b>	
None	
<b>Information System Controls</b>	
Monthly Banner IT Reporting of System Changes	
PCI Compliance	
<b>Audits/Reviews of Internal Controls</b>	
Inventory Testing	
Assessment of Internal Controls over Financial Reporting	
<b>Performance/Operational Audits and/or Reviews</b>	
None	
<b>Compliance Audits</b>	
Athletics / NCAA Compliance Topics	
<b>Audit Findings Follow-up</b>	
Clery Act Follow-up	
<b>Special Investigations</b>	
As Occurs	
<b>Special Assignments</b>	
Risk Assessment	
Data Security	
KPI Reporting	
Institutional Effectiveness Committee	
Routine Consultations	
<b>Other</b>	
Internal Audit Intern	
Quality Assurance Review Activities	

# UNCC

## Audit Plan

### Year Ending June 30, 2018

Specific Audits
<b>Financial Audits/Reviews</b>
Travel / Complex Payments
Scholarships / Restricted Gifts
Capital Construction Contracting
Effort Reporting
<b>Information System Controls</b>
IT - Disaster Recovery Plan (DRP) (FY17 --> FY18)
PCI Compliance
<b>Audits/Reviews of Internal Controls</b>
N/A (included in each operational audit)
<b>Performance/Operational Audits and/or Reviews</b>
Institutional Research
Centers & Institutes
Building Access controls / 49er Card
Minors on Campus
Admin Review - International Programs
Admin Review - College of Computing & Informatics (CCI)
Admin Review - Dean of Students
Admin Review - Alumni Affairs
Clery Reporting Review
Academic Integrity Review
<b>Compliance Audits</b>
Residency Classification
NCAA Compliance - Rules Education
NCAA Compliance - Football Attendance
<b>Audit Findings Follow-up</b>
Environmental Health and Safety Audit
RSM - Network Security Audit
OSA - IT General Controls Audit
<b>Special Investigations</b>
As occurs
<b>Special Assignments</b>
CAO - Information Assurance Committee (IT Governance)
<b>Other</b>
Internal Audit Quality Assurance Review

**UNC-CH**  
**Audit Plan**  
**Year Ending June 30, 2018**

Specific Audits	
<b>Financial Audits/Reviews</b>	
None	
<b>Information System Controls</b>	
None	
<b>Audits/Reviews of Internal Controls</b>	
None	
<b>Performance/Operational Audits and/or Reviews</b>	
Historically Under-utilized Business Program	
Chemistry Department	
Energy Services Equipment	
Building Access	
Governance - Trustee Orientation	
Athletic Ticket Sales	
<b>Compliance Audits</b>	
Clery Act Reporting	
<b>Audit Findings Follow-up</b>	
University-wide Follow-up - Internal Audit Finding	
Follow-up for OSA IT General Controls Audit	
<b>Special Investigations</b>	
Nutrition Research Institute	
Lineberger Cancer Center Cameras	
<b>Special Assignments</b>	
University Committee for the Protection of Personal Data	
HIPAA Security Liaisons	
Enterprise Data Coordinating Committee	
Internal Control and Governance Committee	
Policy Liaisons	
<b>Other</b>	
Internal QAR	

**UNCG**  
**Audit Plan**  
**Year Ending June 30, 2018**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
None
<b>Information System Controls</b>
None
<b>Audits/Reviews of Internal Controls</b>
Auxiliary Enterprises
Gift Processing (Stock)
Self-Assessment of Internal Controls
Student Health Center (e.g., student accounts)
Weatherspoon Arts Foundation (Inventory Observation)
<b>Performance/Operational Audits and/or Reviews</b>
None
<b>Compliance Audits</b>
Financial Aid (reporting)
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)
Misuse or Theft of State Property (reporting)
Purchasing Cards
Travel Expenditures (e.g., students)
<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>
As occurs
<b>Special Assignments</b>
Risk Assessment (for development of internal audit plans)
<b>Other</b>
None

**UNC-GA**  
**Audit Plan**  
**Year Ending June 30, 2018**

Specific Audits	
<b>Financial Audits/Reviews</b>	
None	
<b>Information System Controls</b>	
End User Data Storage & Security Awareness	
<b>Audits/Reviews of Internal Controls</b>	
Go Global Expenditure Process & Procedures	
Design of Independent Contractor Evaluation Process	
Design of the Employee On-boarding/Off-boarding Process	
<b>Performance/Operational Audits and/or Reviews</b>	
Design of the Vendor Payment Process at UNC-TV	
<b>Compliance Audits</b>	
NC New Teacher Support Program	
<b>Audit Findings Follow-up</b>	
UNC-GA Internal 2016 Travel & Purchase Card Follow-up +Travel Review	
OSA 2017 IT General Controls Audit Follow-up	
UNC-GA Internal 2017 GEAR-UP	
<b>Special Investigations</b>	
Unplanned / Various as occurs: Investigations of internal/external hotline reports and similar types of investigation.	
Petty Cash Investigation (issued August 2017)	
<b>Special Assignments</b>	
Finance & Budget Consults: Data Modernization, Cybersecurity, Enrollment Growth, Electronic Forms	
Academic Affairs Consult: Licensure Procedures Consult	
Strategy & Policy Consults: Program Development & Process Consult	
Academic & Student Affairs Consult: NC Pathways Agreements & Procedure Updates	
UNC-TV Consults: New CRM System, FCC Tower Project, Cost Methodology, other	
Board Meetings/Unit Oversight & Marketing	
Other Consults/Committees: Routine consults for UNC-TV and UNC-GA such as: Cheatham White Scholars, Annual Self-Assessment of Controls, and other unplanned consults; Charter updates; Annual Certifications; CAO/OIA committee meetings; and other unknown projects.	
<b>Other</b>	
Risk Assessment/2018 Audit Plan Development	
Annual Risk Assessment / FY2019 Audit Plan Development	
Quality Assurance Review Preparation	
Board Meetings/Unit Oversight & Marketing	

# UNCP

## Audit Plan

### Year Ending June 30, 2018

Specific Audits
<b>Financial Audits/Reviews</b>
Banner Access
<b>Information System Controls</b>
None
<b>Audits/Reviews of Internal Controls</b>
Annual Inventory Observation and Surprise Cash Counts (Routine)
<b>Performance/Operational Audits and/or Reviews</b>
Human Resources - Hiring Process
Purchasing/Facilities - CI Projects and Personal Services Contracts
Purchasing General Controls
Accounts Payable
Advancement
Financial Aid
<b>Compliance Audits</b>
Campus Safety
Student Safety - Clery Act
Athletic Camps & Other Clinics
Grants
<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>
Library Theft
<b>Special Assignments</b>
Internal Control Assessment Committee
Review issues or concerns expressed by management or others on audit related issues
<b>Other</b>
Enhancements to Internal Audit Website
Audit Software



**UNCSA**  
**Audit Plan**  
**Year Ending June 30, 2018**

Specific Audits	
<b>Financial Audits/Reviews</b>	
None	
<b>Information System Controls</b>	
None	
<b>Audits/Reviews of Internal Controls</b>	
None	
<b>Performance/Operational Audits and/or Reviews</b>	
Human Resources	
<b>Compliance Audits</b>	
Title IX	
Environmental Health and Safety - Life Safety	
<b>Audit Findings Follow-up</b>	
NCSEAA Follow-up	
FYE Cash Count and Receipting	
Student Life - Mental Health Counseling	
Vendor Contracts/Payments	
<b>Special Investigations</b>	
CDI Equipment	
<b>Special Assignments</b>	
Audit Committee	
Ethics Committee	
Enterprise Risk Management	
Search Committees	
Compliance Calendar - assistance with monitoring	
<b>Other</b>	
Annual Risk Assessment	
Internal Audit Strategic Plan Development	
Quality Assessment and Improvement Activities	

# UNCW

## Audit Plan

### Year Ending June 30, 2018

Specific Audits
<b>Financial Audits/Reviews</b>
Friends of UNCW Financial Audit
<b>Information System Controls</b>
Disaster Recovery Planning
Information Systems Compliance Consultation
<b>Audits/Reviews of Internal Controls</b>
None
<b>Performance/Operational Audits and/or Reviews</b>
Auxiliary Services
Cameron School of Business
Center for Innovation and Entrepreneurship
Facilities, Phase I
Housing and Residence Life
Summer School
<b>Compliance Audits</b>
Environmental Health & Safety
Purchasing Card
<b>Audit Findings Follow-up</b>
Various Follow Ups
<b>Special Investigations</b>
As occurs
<b>Special Assignments</b>
Committee Assignments
Routine Consultations
Audit Client Ongoing Assistance
<b>Other</b>
Quality Assurance Activities
Risk Assessment/Audit Plan
Expanded Campus Risk Discussions
Campus Fraud Risk Assessment
Campus Training

**WCU**  
**Audit Plan**  
**Year Ending June 30, 2018**

<b>Specific Audits</b>	
<b>Financial Audits/Reviews</b>	
See Audits/Reviews of Internal Controls	
<b>Information System Controls</b>	
IT General Control Audits	
Examination of Certification of Access to Sensitive Data	
<b>Audits/Reviews of Internal Controls</b>	
Business Processes-Overall Examination of Deposits	
<b>Performance/Operational Audits and/or Reviews</b>	
Laboratory Safety and Training, Engineering and Technology	
Laboratory Safety and Training, Fine and Performing Arts	
Laboratory Safety and Training, School of Nursing	
Testing of training-Business Continuity	
Testing of training-Building Emergency Action Plans	
<b>Compliance Audits</b>	
Audit of Grant Expenditures	
Periodic Audits of Petty Cash	
Periodic Audits of Fixed Assets	
Construction Audit	
<b>Audit Findings Follow-up</b>	
Laboratory Safety and Training, College of Arts and Sciences	
Laboratory Safety and Training, College of Health and Human Sciences	
Networking Closets	
SciQuest (e-procurement system)	
<b>Special Investigations</b>	
Special Investigation #1	
Special Investigation #2	
<b>Special Assignments</b>	
Data Security and Stewardship Committee	
Information Technology Leadership Counsel	
Association for College and University Auditors	
University of North Carolina Auditors Association	
Enterprise Risk Management Council	
Institutional Effectiveness Council	
Other committees that meet only as needed (Computer Security Incident Response Team, and Export Control Committee)	
<b>Other</b>	
2017 2018 Annual Risk Assessment	
Collaborative work partnering with Purchasing, teaching them how to use queries for Pcard analysis.	
Preparation for a Quality Assurance Review in 2018-2019	

**WSSU**  
**Draft Audit Plan**  
**Year Ending June 30, 2018**

Specific Audits	
<b>Financial Audits/Reviews</b>	
FYE Testing - Cash	
FYE Testing - Fuel	
<b>Information System Controls</b>	
IT - Strategy, Operations, Performance	
<b>Audits/Reviews of Internal Controls</b>	
Construction Contracting	
Fiscal Management - Student Affairs	
P-Card Monitoring - Automated Analytics	
<b>Performance/Operational Audits and/or Reviews</b>	
None	
<b>Compliance Audits</b>	
Title IX	
<b>Audit Findings Follow-up</b>	
Clery Act Compliance	
Athletics' Fundraising	
P-Card Monitoring - previous reviews	
Overtime - Temporary Employees	
Business Continuity Management	
<b>Special Investigations</b>	
Student Health Center	
Housing - Budget	
Athletics - Travel	
Academics - Library - Check Fraud	
Facilities - Housekeeping - Time	
Student Affairs - Checkbook	
Academics - MSEN - P-Card	
Facilities - Overtime	
Facilities - Environmental Services	
Facilities - Grounds	
Facilities - Scrap Metal	
<b>Special Assignments</b>	
Audit, Risk and Compliance Committee Reporting	
Enterprise Risk Management - Steering Committee	
Enterprise Risk Management - Implementation Committee	
Ethics Committee	
Search Committees - Various	
Strategic Planning - Objectives Committees	
Chancellor's Executive Staff	
University-wide Compliance Calendar implementation and assistance with monitoring	
WSSU's Administrative Assessment	
<b>Other</b>	
Annual Risk Assessment	
Internal Audit Strategic Plan Development	
Quality Assessment and Improvement Activities	