

University System
Summary of Internal Audit Plans
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Schools	Number of Audits
Information System Controls		
Banner System	10	11
Disaster Recovery Plans	7	8
Information Technology Center	7	13
Peripheral Systems	5	7
Internal Control Testing and/or Reviews		
Accounts Payable and Disbursements	3	3
Bank Reconciliations	4	4
Capital Assets	10	11
Financial Aid	1	2
Inventory Verification	5	6
Payroll, Employee Pay and Separation	4	4
Petty Cash and Cashiering	13	14
Policy Creation	1	1
Procurement Card	6	6
Revenue and Expenses	3	4
Self Assessment of Internal Control	17	17
Sponsored Programs	1	1
Travel	3	3
Departmental Audits and/or Reviews		
Academic Affairs	1	1
Admissions	1	1
Associated Entities	1	1
Athletics	1	1
Business and Finance	3	7
Colleges, Schools and Centers	10	14
Development and Advancement	2	2
Financial Aid	0	0
Human Resources	2	2
Student Activities	2	2
Special Investigations (i.e. Misuse or Misappropriation of Assets)		
Various as Occurs	0	0
Special Assignments		
Investment Fund	1	1
PACE Project	3	3
Various as Occurs	0	0
Audit Findings Follow-up		
Internal Audit Issues	10	48
National Association of Student Financial Aid Administrators Standards of Excellence Review	2	2
Office of the State Auditor Findings	7	9
Compliance Audits		
Brody School of Medicine Regulatory Compliance Office	1	1
Business and Finance	2	6
Cellular Phone and Internet	2	2
Contracts and Grants	4	5
Counseling Center	1	1
Design and Construction	2	2
Development	2	2
Endowment and Gift Administration	1	1
Financial Aid	4	4
Human Resources	7	9
Information Privacy Standards	4	4
National Collegiate Athletic Association	4	5
Trust Fund	1	1
Lapsed Salary/Management Flexibility		
Carry-forward, Lapsed Salary, and Management Budget Flexibility	17	17
Total Audits		269

Appalachian State University
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Banner System	1
Disaster Recovery Plans	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Capital Assets	1
Inventory Verification	1
Travel	1
Procurement Card	1
Accounts Payable and Disbursements	1
Bank Reconciliations	1
Policy Creation	1
Departmental Audits and/or Reviews	
Business and Finance	3
Admissions	1
Colleges, Schools, Camps and Centers	4
Athletics	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Internal Audit Issues	2
Compliance Audits	
Trust Fund	1
Human Resources	1
Cellular Phone and Internet	1
Design and Construction	1
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	27

East Carolina University
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Banner System	1
Disaster Recovery Plans	2
Information Technology Center	2
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Accounts Payable and Disbursements	1
Financial Aid	2
Bank Reconciliations	1
Sponsored Programs	1
Revenue and Expenses	1
Departmental Audits and/or Reviews	
Business and Finance	3
Colleges, Schools, Camps and Centers	2
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Internal Audit Issues	28
Compliance Audits	
Brody School of Medicine Regulatory Compliance Office	1
Information Privacy Standards	1
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	49

Elizabeth City State University
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Peripheral Systems	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Departmental Audits and/or Reviews	
Student Activities	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Office of the State Auditor Findings	1
National Association of Student Financial Aid	
Administrators Standards of Excellence Review	1
Compliance Audits	
Design and Construction	1
Human Resources	1
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	9

Fayetteville State University
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Information Technology Center	2
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Accounts Payable and Disbursements	1
Travel	1
Capital Assets	1
Payroll, Employee Pay and Separation	1
Revenue and Expenses	1
Departmental Audits and/or Reviews	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Office of the State Auditor Findings	1
Compliance Audits	
Financial Aid	1
Human Resources	1
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	12

North Carolina A and T State University
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Banner System	2
Peripheral Systems	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	2
Inventory Verification	1
Departmental Audits and/or Reviews	
Development and Advancement	1
Human Resources	1
Colleges, Schools, Camps and Centers	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Office of the State Auditor Findings	2
Compliance Audits	
Financial Aid	1
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	14

North Carolina Central University
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls Banner System	1
Internal Control Testing and/or Reviews Self Assessment of Internal Control Petty Cash and Cashiering Capital Assets	1 1 1
Departmental Audits and/or Reviews Human Resources	1
Special Investigations (i.e. Misuse or Misappropriation of Assets) Various As Occurs	
Special Assignments Various As Occurs	
Audit Findings Follow-up Office of the State Auditor Findings	2
Compliance Audits	
Lapsed Salary/Management Flexibility Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	8

**North Carolina School of the Arts
Audit Plan Summary
For Year Ending
June 30, 2007**

Item 2

Specific Audits	Number of Audits
Information System Controls	
Banner System	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Bank Reconciliations	1
Payroll, Employee Pay and Separation	1
Procurement Card	1
Departmental Audits and/or Reviews	
Student Activities	1
Colleges, Schools, Camps and Centers	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
PACE Project	1
Audit Findings Follow-up	
Internal Audit Issues	1
Compliance Audits	
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	10

North Carolina State University
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Peripheral Systems	3
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Capital Assets	1
Departmental Audits and/or Reviews	
Associated Entities	1
Colleges, Schools, Camps and Centers	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
PACE Project	1
Audit Findings Follow-up	
Internal Audit Issues	6
Compliance Audits	
Contracts and Grants	1
Human Resources	3
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	19

University of North Carolina at Asheville
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Banner System	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Inventory Verification	1
Payroll, Employee Pay and Separation	1
Departmental Audits and/or Reviews	
Business and Finance	1
Colleges, Schools, Camps and Centers	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Compliance Audits	
Human Resources	1
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	9

University of North Carolina at Chapel Hill
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Information Technology Center	3
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Capital Assets	1
Payroll, Employee Pay and Separation	1
Departmental Audits and/or Reviews	
Colleges, Schools, Camps and Centers	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Investment Fund	1
Audit Findings Follow-up	
Office of the State Auditor Findings	1
Compliance Audits	
Information Privacy Standards	1
Human Resources	1
Business and Finance	5
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	18

University of North Carolina at Charlotte
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Banner System	1
Information Technology Center	1
Disaster Recovery Plans	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Bank Reconciliations	1
Capital Assets	2
Departmental Audits and/or Reviews	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
PACE Project	1
Audit Findings Follow-up	
Compliance Audits	
Information Privacy Standards	1
Contracts and Grants	1
Business and Finance	1
Development	1
National Collegiate Athletic Association	1
Financial Aid	1
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	16

University of North Carolina at Greensboro
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Procurement Card	1
Departmental Audits and/or Reviews	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Internal Audit Issues	1
Compliance Audits	
Contracts and Grants	2
National Collegiate Athletic Association	1
Information Privacy Standards	1
Development	1
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	10

University of North Carolina at Pembroke
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Banner System	1
Disaster Recovery Plans	1
Information Technology Center	2
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Inventory Verification	1
Procurement Card	1
Departmental Audits and/or Reviews	
Colleges, Schools, Camps and Centers	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Internal Audit Issues	2
Office of the State Auditor Findings	1
Compliance Audits	
Cellular Phone and Internet	1
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	14

University of North Carolina at Wilmington
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Banner System	1
Peripheral System	1
Information Technology Center	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Inventory Verification	2
Capital Assets	1
Revenues and Expenses	2
Procurement Card	1
Departmental Audits and/or Reviews	
Colleges, Schools, Camps and Centers	1
Development and Advancement	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Internal Audit Issues	3
Office of the State Auditor Findings	1
Compliance Audits	
National Collegiate Athletic Association	2
Counseling Center	1
Financial Aid	1
Contracts and Grants	1
Endowment and Gift Administration	1
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	24

Western Carolina University
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Disaster Recovery Plans	1
Information Technology Center	2
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Travel	1
Capital Assets	1
Departmental Audits and/or Reviews	
Colleges, Schools, Camps and Centers	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Internal Audit Issues	3
Compliance Audits	
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	11

Winston-Salem State University
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Disaster Recovery Plans	1
Banner System	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Procurement Card	1
Capital Assets	1
Petty Cash and Cashiering	1
Departmental Audits and/or Reviews	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Internal Audit Issues	1
National Association of Student Financial Aid Administrators Standards of Excellence Review	1
Compliance Audits	
National Collegiate Athletic Association	1
Human Resources	1
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	11

University of North Carolina General Administration
Audit Plan Summary
For Year Ending
June 30, 2007

Item 2

Specific Audits	Number of Audits
Information System Controls	
Peripheral Systems	1
Disaster Recovery Plans	1
Internal Control Testing and/or Reviews	
Self Assessment of Internal Control	1
Petty Cash and Cashiering	1
Capital Assets	1
Departmental Audits and/or Reviews	
Academic Affairs	1
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Various As Occurs	
Special Assignments	
Various As Occurs	
Audit Findings Follow-up	
Internal Audit Issues	1
Compliance Audits	
Lapsed Salary/Management Flexibility	
Carry-forward, Lapsed Salary and Management Budget Flexibility	1
Total Audits	8