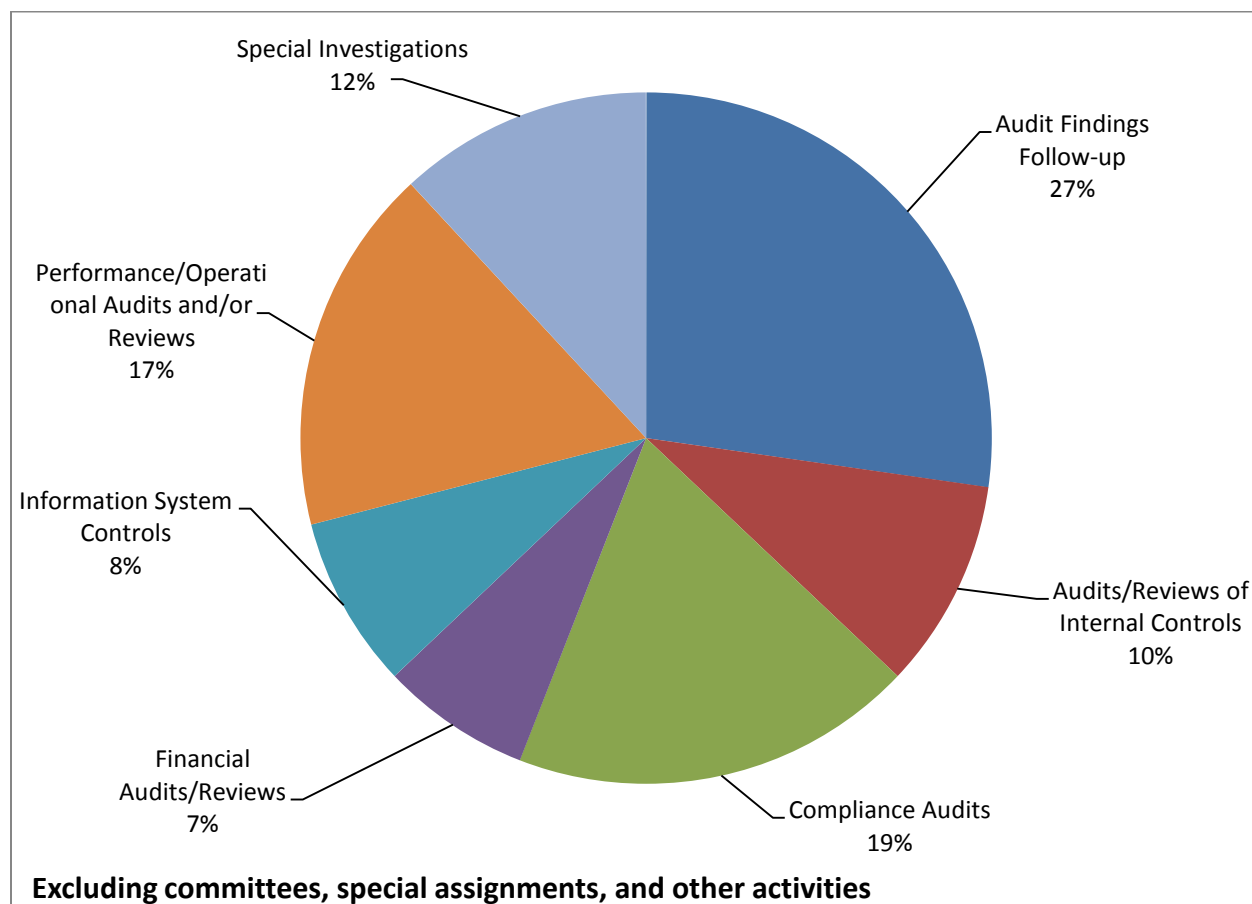


Annual Summary Report of Internal Audit Plans for 2015-16 University of North Carolina

Planned Audit Work for Fiscal Year 2015-2016

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 reports are in the areas of audit findings follow-up, Compliance Audits and Performance/Operational Audits and/or Reviews.



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.

APPENDIX D

ASU Internal Audit Plan
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
Petty Cash/Change Fund Counts/Receipt Books
Inventory Testing
New River Light & Power- 12/31/2015
Athletics - 6/30/2015
Appalachian Real Estate Holdings, Inc. for YE 6/30/15
Food Services
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
Disaster Recovery - 10/31/15
Access Controls
Awareness Training for Privelege User Account (Protection of Data)
Payment Card Industry (PCI) Data Security Standards Compliance
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)
Departmental Budget Reconciliations
Campus Wide Asset Control
Travel Disbursements
Procurement Card Random Sample Review with Data Analysis
Foundation Expenditure Review
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
International Student Travel Fund
North Carolina Research Campus Human Performance Lab (NCRC-HPL)
Office of International Education and Development
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 - Payments to Students
Affordable Care Act - 1st year implementation
E-Verify Compliance
NCAA - Paid Attendance Ticket Audit
GEAR UP Grant - Year 1 of new award
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Follow- up Clery Finding - Housing - Emergency Contact Cards
Follow- up - Materials Management Compliance Report
Follow- up - NCRC-HPL P-Card Review - in conjunction with NCRC Departmental Review
Follow Up State Financial Audit
Follow Up for State IT Audit
Special Investigations (i.e. Misuse or Misappropriation of Assets)
None
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Data Management Committee
Payment Card Oversight Committee
Identity Management Committee
Information Security Advisory Council
Administrative Institutional Effectiveness Council
Internal Control Assessments Committee
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Annual Internal Assessment of IIA Standards - Quality Assurance Improvement Program/QAR Requirements Summary

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
None
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
IT General Controls
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)
None
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Contracts and Grants
Student Revenue Allocation
Admissions Process
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
Coaches Salaries
Student Judicial Process
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Cash Management Practices
Home Depot Grant
Leave Process
Conflict of Interest
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Pending
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Consultations and Advisory Services/Committees
Quality Assurance Review
Risk Assessment/Audit Planning 2016-2017
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
None

APPENDIX D

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)	
None	
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)	
2016 IT DR and Business Continuity	
Oracle Security Assessment Progress	
Cloud Computing/Data Storage Review	
ERP Logical Access	
External Security Assessment Progress	
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)	
None	
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)	
Aramark Contract	
Kronos/Payroll (Integrated)	
BSOM Patient Billing	
Student Health Services Patient Billing	
School of Dental Medicine (Community Service Learning Centers)	
Succession Planning and Knowledge Transfer	
Telemedicine	
Biostatistics	
Occupational Therapy	
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)	
UNC Policy 700.6 - Academic Integrity	
Cash Counts	
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)	
School of Dental Medicine (A14006)	
University Youth Programs (A13033)	
2nd Follow-Up - Athletics (A13039)	
Department of Human Resources (A13023)	
IT and Data Governance (A15017)	
Pharmacy Services (A14050)	
Athletic Camps (A15039)	
Materials Management - PORT (A13034)	
Parking and Transportation Services (A15014)	
Physical Therapy (A15005)	
NCAA Financial Audit (A15015)	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Special Reviews - Pending	
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)	
Consultations	
Committees/Other Routine Tasks	
Quality Assurance Review	
2nd EnCase Examiner	
Risk Assessment/Audit Planning 2016-2017	
Risk Assessment/Audit Planning 2015-2016	

APPENDIX D

Specific Audits
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
None

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
Controls Over Journal Entries
Cash Management Plan
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
Banner Payroll Operations
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)
Internal Control Questionnaire
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Student Accounts Receivable and Collections
Departmental Budget Procedures
Grant Close-Out Process
Equipment Receiving & Turn-in
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
Compliance with the Clery Act
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
ITTS State Auditor's Audit and Findings
Special Investigations (i.e. Misuse or Misappropriation of Assets)
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.)
None

APPENDIX D

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)	
Financial Reporting Assistance	
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.)	
None	
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)	
Enrollment Management	
Administration & Finance Review	
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)	
Clery Act	
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)	
Student Affairs Financial Review	
Student Affairs Temporary Review	
Athletic's Volleyball Review	
Band Review (OSA15002)	
Band Review (OSA15003)	
Hospitality & Tourism	
Law School - IT	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Faces Facility Review	
Student Disability Services	
Vice Chancellor- Student Services Review	
Student Government Association Acquisitions	
OSA/OSHR Compliance Review (Follow-up)	
Unplanned but Anticipated	
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)	
Committees and Consultations	
Campus Education and Training Presentations	
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)	
Risk Assessment	

APPENDIX D

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)	
Surprise Cash Counts and Treasurer's Office Cash Counts	
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)	
Aggie-Mart E-Procurement System	
Notification Process for Separated Employees	
Disaster Recovery/Business Continuity Plans	
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)	
Assessment of Internal Controls over Financial Reporting	
Procedures Over Surplus Property	
Internal Controls Over Treasurer's Office	
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)	
Student Health Center Insurance Claims	
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)	
NCAA Compliance Audit-Phase II	
Title III Program	
Contracts & Grants	
Student Financial Aid Programs	
Davis Bacon Act	
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)	
Prior Year Audits - Follow-Up	
Key Performance Indicators Follow-Up (Contracts & Grants)	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Hotline Investigations	
Unscheduled Audits	
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)	
Consultative Engagements/Committees	
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)	
Operations Administration	

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
None
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.)
Accelerator Program Policies & Procedures
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.)
Fundraising Policies & Procedures
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Financial Information Systems Access (2nd Follow-up)
Student Information System Access/FERPA Audit Follow-up
SCSSI 2014 Financial Audit (2nd Follow-up)
NCSSM 2014 Financial Audit Follow-up
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Various As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
SCSSI Cash Receipting Process
School-wide Policy Development for Systems and Data
Information Technology ISO Gap Analysis
Human Resources/Payroll Process & Procedures
NCSSM Annual Self-Assessment of Internal Controls over Financial Reporting
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Risk Assessment/Audit Planning for FY2017

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
None
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
Security Applications and Technology (SAT) Services
Academic Information Technology Disaster Recovery Planning
University Information Technology Network Perimeter - Protection from External Threats
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)
Controls Over Small Contracts
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Gas Cylinder Inventory Tracking and Billing
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
Compliance with Regulations Over Controlled Substances (Used Outside of University Pharmacies)
Grant Expenses at Award End
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Audit of Controls Over the Usage of Restricted Gifts
Center for Marine Sciences and Technology 3rd Party Lodging Allegation
College of Agricultural and Life Sciences – 4-H Extension Horse Husbandry Misuse of Funds
College of Sciences – Mathematics Grant Funds Investigation
Controls over Purchase Cards (PCards)
Cooperative Extension Service – Poultry Extension Investigation
Data Security Controls Related to Peripheral Devices
Employee Time and Leave Management
Non-Instructional Summer Salary Performance Audit – Effectiveness of Faculty Training
Office of the State Auditor Information Technology – Audit Letter Issued to the Vice Chancellor for Information Technology
Office of Information Technology – Infrastructure, Systems, and Operations: Virtual Computing Services
Office of Information Technology – WolfTech Active Directory: Security and Operational Controls
Student Affairs – Information Technology General Controls
University Network Firewall Protection Service Audit
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Various As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Power America Institute Security and Compliance Program
Student Development, Health, and Wellness Risk Management Consultation
Athletics Summer Camps and Clinics – Financial Record Reporting
University-wide Information Technology Risk Assessment
Various Minor Consulting Activities
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
None

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
State Auditor Findings - Follow-up (if applicable)
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
Information Technology Collaborative Work
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)
Self-Assessment of Internal Controls
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
P-Card Implementation
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 - NCSEAA
Human Resources - Affordable Care Act Compliance
Athletic Camps & Clinics
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Fire and Safety Inspection - Follow-Up
Clery Act Audit - Follow-up
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Various As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Business Continuity
Policy Review Committee
Citizenship Education Hearing Board
Search Committee(s)
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Hotline Education
Petty Cash Counts, Change Fund Counts
Inventory Testing
Internal Audit Consulting Engagements
Volunteer Income Tax Assistance Program (VITA) participation

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
Capital Campaign Gift Management Procedures
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
Information Technology Security - Change Management
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)
FY2016 Internal Controls Self-Assessment Review
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Human Resources
Student Union, Athletics, and Recreation (SUAR)
Undergraduate Admissions
Student Accounts
Belk College of Business (BCOB)
Student Financial Aid
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) SV DFAC, PH XII Residence Hall
Office of Study Abroad
Technology Transfer Office
Compliance with NCAA Regulations - Football Attendance
Compliance with NCAA Regulations - Transition to FBS
FM Design Services
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
None
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Various As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
CAO: Information Assurance subcommittee
CAO: UNC Internal Audit Advisory Team
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
None

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
None
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.)
None
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Cost Transfers - Sponsored Awards
Historically Underutilized Business Program
Academic Performance Monitoring
Department Audit - To be named
Athletics Facilities
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
Clery Act Reporting
Title IX Monitoring
Select Agents and Hazardous Materials
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Follow-up for 2014 OSA Audit
Follow-up for 2015 OSA Audit
Follow-up for Prior Internal Audit Findings
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Various as Occurs
Large Equipment Repair Contract
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Enterprise Resource Planning
Risk Assessment and Audit Plan
UNC Business Compliance Program 2016
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
None

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
None
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.)
Self Assessment of Internal Controls
Student Accounts (Cashiers Office)
Weatherspoon Arts Foundation (Inventory Observation)
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.)
Contracted Services
Contracts and Grants
Financial Aid
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)
Misuse or Theft of State Property (reporting)
Purchasing Cards
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Follow-up Resolution of Audit Findings of the Office of the State Auditor (If occurs in financial audit)
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Various As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Risk Assessment (for development of internal audit plans)
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
None

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
None
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
Banner Access
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)
Dining - Meal Plan
UNCP Bookstore
Annual Inventory Observation and Surprise Petty Cash Counts
Fixed Assets
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Purchasing Departmental Review
Advancement Departmental Review
Financial Aid Departmental Review
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
Grants - Native American-Serving Nontribal Institution (NASNTI) Grants
Athletic Camps & Clinics
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Follow-up activity related to audit findings resulting from external audits
Follow-up activity related to audit findings resulting from internal audits
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Hawks Nest
Academic Support Center
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Internal Audit Advisory Team
Internal Control Assessment Committee
Residency Appeals Committee
Search Committees
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Training Interns
Quality Assurance

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
Cash Follow-up and Surprise Counts of 2016
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.)
Assessment of Internal Controls over Financial Reporting 2015
Assessment of Internal Controls over Financial Reporting 2016
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Information Technology Performance Audit
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
Clery Act Compliance
Environmental Health and Safety - Life Safety
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Facilities (Housekeeping)
Student Life - Mental Health Counseling
2013 OSA INV Report (CIO) - Follow-up
2014 Vendor Contracts/Payments
Business Continuity/Disaster Recovery
NCSEAA - Follow-up to State Financial Aid Audit
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Housekeeping Survey
10-Month Employee Pay
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Meetings (Audit Committee, BOT, UNCSCA Management, UNC Business Compliance, UNCAA et. al)
Preparation of Responses to OSA, UNCGA, OIA, Foundation Auditors, UNCAA
Consulting, Reviewing and Handling Requests from Staff
Search Committees
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Risk Assessment and Audit Plan
IA Strategy - Outreach, Assessment
Quality Assurance and Improvement

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
Friends of UNCW
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.)
None
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Athletics Administration
Campus Recreation
Contract Management
Randall Library
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
Abrons Student Health Center
Campus Wide Surprise Cash Counts
Office of Scholarships and Financial Aid
IT Procedures Validation
Office of Research Services
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Various Follow Ups
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Various As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Committee Assignments
Routine Consultations
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Quality Assurance Review (External Review)

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
SciQuest (eprocurement system)
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
Information Systems, access and storage of data
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)
Internal Control Questionnaire
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Review of Safety Training
Review of Business Continuity Plans
Business Processes, Campus Wide
Review of Faculty Credentialing (2016-2017)
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
Compliance with Purchasing Card Industry Data Security Standards
Fixed Assets
Information Technology Fixed Assets
Petty Cash Counts
Grant Activity
Compliance with Conflict of Interest Policy
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Petty Cash
Information Technology Fixed Assets
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Various As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
UNCAA
Data Stewardship and Security Committee
Information Technology Leadership counsel
SACS Advisory Team
Computer Security Incident Response Team
Export Control Committee
Quality Assurance Review Volunteer, Statewide
ACUA Volunteer, International
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Risk Assessment

APPENDIX D

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)	
Year End Testing (Inventories - Cash) - 2014	
Year End Testing (Inventories - Fuel Oil) - 2015	
Year End Testing (Inventories - Cash) - 2016	
Year End Testing (Inventories - Fuel Oil) - 2016	
Payroll Processing	
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)	
PCI Compliance	
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)	
Self-Assessment of Internal Controls over Financial Reporting	
Assessment of Internal Controls over Financial Reporting - 2015	
Human Resources - Employee Relations	
Business Services - Risk Management	
Fraud Risk Assessment	
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)	
IT - Strategy, Operations and Performance	
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)	
P-Card Monitoring - 10 Automated Analytics	
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)	
OSA - 90 Day Follow-up to the Federal Student Financial Aid Review	
OSA - Post Follow-up Review to the 2012 Federal Compliance Report - Title III	
IA - Business Continuity Management	
IA - Pcard Investigation	
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	
IA - Clery Act Compliance	
IA - Travel Payments - Post-Follow-up	
OSA - Post Follow-up Review to the 2012 IT Report	
OSA - Post Follow-up to the Federal Student Financial Aid Review	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Referral from OSA - Facilities Scrap Metal Fraud	
Homecoming Parade Fees	
Board & Officer travel	
Facilities Grounds Manager	
Director of Building Environmental Services	
Neck Injury Lawsuit	
Search for Men's Basketball Coach	
P-Card Fraud - Math Department	
Overtime - Facilities	
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)	
The Office of Student Financial Aid Resource Requirements	

APPENDIX D

Specific Audits
Audit Committee
Search Committees (University-Wide)
University-Wide Meetings, Consults
Assisting OSA & Other External Auditors
Assisting UNC-GA/OIA
Executive Staff
Enterprise Risk Management
Institutional Compliance
UNCAA (IAAT, Conference Planning)
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Administrative Assessment - University - 2015
Audit Planning & Assessment - 2016
IA Strategy, outreach, on-the-job training
Quality Assurance and Improvement - 2016
Policies & Procedures Review/Update, Implementing CAATs, Best Practices, Website, Sharepoint
Staff Meetings
Administrative Assessment - University - 2016

APPENDIX D

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
None
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
End User Data Storage and Security Awareness
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)
None
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Payroll Hosted Services
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
Contracts and Grant Sub-recipient Monitoring
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
2013 OSA IT Audit of Banner Hosted Services
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Various As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Unplanned/Hold for New President's Request
Internal Audit Strategic Plan
Consultations/Committees
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Risk Assessment/Audit Planning for FY2017