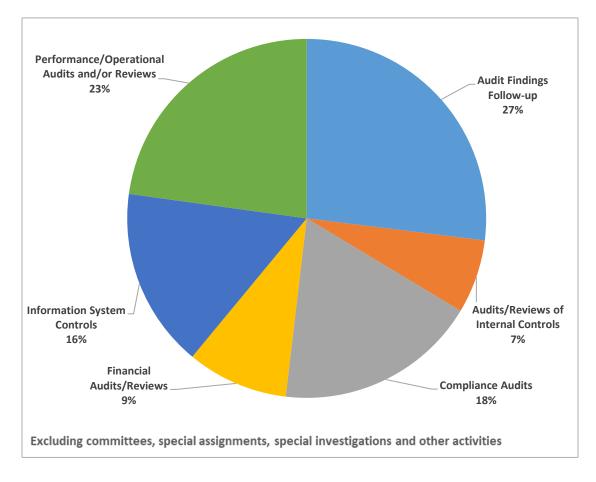
Planned Internal Audit Effort for Fiscal Year 2021-2022

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 internal audit assurance efforts will be devoted to audit finding follow-up, performance/operational audits, and compliance audits.



Annual internal audit plans are developed at each institution and result from a comprehensive risk-based analysis of specific operations in relation to the institutions' operations as a whole. Response to current risks is reflected in the plans. During the 2021-2022 audit year, common risks where an audit or review is being planned includes: COVID-19/Pandemic Relief Funds, Protection of Minors on Campus, Information Technology reviews, and Title IX.

Once a plan is drafted by the internal audit department, it is forwarded to management for review and approval. Ultimately, the plan is presented to and approved by the institutions' board of trustees. As per the Board of Governors CARMC charter, these institutions' plans are forwarded to the UNC System Office for CARMC review and approval. The details of planned internal audit projects are listed by institution in the following pages.

Appalachian State University Audit Plan Year Ending June 30, 2022

etty Cash/Change Fund Counts/Receipt Books - 6/30/21 etty Cash/Change Fund Counts/Receipt Books - 6/30/22 wrentory Testing - 6/30/21 wrentory Testing - 6/30/21 partmental Budget Reconciliations - 6/30/22 ARE - 6/30/21 teve River Light & Power - 12/31/2021 paratmental Budget Reconciliations - 6/30/22 ARE - 6/30/21 teve River Light & Power - 12/31/2021 papalachian Real Estate Holdings, Inc. 12-31-20 formation System Controls ceses Controls T Governance over DRP (Review and Confirm: Current Update, Approvals, ITS Test, Distribution) TGC: Physical Security Controls ducational and Technology (EXT) Disbursement Testing ampus Wide Asset Control ravel Disbursements (to include Travel Fund 336320) rocurement Card Expenditures Review of AICFR 'C' controls terformance/Operational Audits and/or Reviews theltics arking and Traffic compliance Audits tate this Ast (IIA) Standards Governance Requirement) RM IIA Standards Governance Requirement) RM IIA Standards Governance Requirement) RM IIA Standards Governance Requirement) Ite IX Required Published Policy <	Financial Audits/Reviews
retry Cash/Change Fund Counts/Receipt Books - 6/30/22 nventory Testing - 6/30/21 retrory Testing - 6/30/22 iewe River Light & Power -12/31/2021 lewe River Light & Power -12/31/2021 iewe River Light & Power -12/31/2021 spatiation Real Estate Holdings, Inc. 12-31-20 formation System Controls cccess Controls Governance over DRP (Review and Confirm: Current Update, Approvals, ITS Test, Distribution) TGC: Physical Security Controls udits/Reviews of Internal Controls ducational and Technology (EBT) Disbursement Testing ampus Wide Asset Control ravel Disbursements (to include Travel Fund 336320) rocurement Card Expenditures Review of AICFR 'C' controls reformance/Operational Audits and/or Reviews thetrial torpliance Audits arking and Traffic Scompliance Audits tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement)	
nventory Testing - 6/30/21 nventory Testing - 6/30/21 expertmental Budget Recordillations - 6/30/22 ARE - 6/30/21 Mew River Light & Power -12/31/2021 uppalachian Real Estate Holdings, Inc. 12-31-20 nformation System Controls cess Controls T Governance over DRP (Review and Confirm: Current Update, Approvals, ITS Test, Distribution) TG: Physical Security Controls udits/Reviews of Internal Controls udits/Reviews of Internal Control udits/Reviews of Internal Control udits/Reviews of Exercentits udits/Reviews of Exercentits udits/Reviews of Exercentits uternal Control Assessments: Required Review of AICFR 'C' controls terformance/Operational Audits and/or Reviews thertist thertist ust Enthiss At (IIA Standards Governance Requirement) tile IX Required Published Policy iEAR UP Grant - Year 1 udit: Findings Follow-up ollow-up - Crop Science Grant ollow-up - State IT Audit pecial Investigations of internal or external hotline reports as received pecial Investigations of internal or external hotline reports as received pecial Assignments unplanned Investigations of internal or external hotline reports as received pecial Assignments unplanned Investigations of internal or external hotline reports as received pecial Assignments unplanned Investigations of internal or external hotline reports as received udity Assorget Committee uternal Cont	
aventory Testing - 6/30/22 epartmental Budget Reconciliations - 6/30/22 ARE - 6/30/21 ew River Light & Power -12/31/2021 papalachian Real Estate Holdings, Inc. 12-31-20 information System Controls cccess Control Cccess Ccccess Ccccess Cccess Cccess Ccccess Cccess Cccess Cccess Ccc	
lepartmental Budget Reconciliations - 6/30/22 ARE - 6/30/21 ARE - 6/30/21 Lew River Light & Power - 12/31/2021 Lew River Light & Power - 12/31/2021 Lew River Light & Power - 12/31/2021 Lew River Light & Power - 12/31/2021 Information System Controls Cess Controls T Governance over DRP (Review and Confirm: Current Update, Approvals, ITS Test, Distribution) TGC: Physical Security Controls Lead Control Assess Control recurrement Card Expenditures Review therana Control Assess Control Lead Ethics Act (IIIA Standards Governance Requirement) Ref Link Sact (IIIA Standards Governance Requirement) Lite Link Sact (IIIA Standards Governance Requirement) Lite X Required Published Policy LEAR UP Grant - Year 7 LEAR UP Grant - Year 7	
ARE - 6/30/21 leve River Light & Power-12/31/2021 leve River Light & Power-12/31/2021 screes Controls ccrees Controls ccrees Controls ccrees Controls ccrees Controls ccrees Controls cductional and Technology (E&T) Disbursement Testing campus Wide Asset Control creeter Controls carees Controls creeter Control creeter Con	
lew River Light & Power -12/31/2021 ppalachian Real Estate Holdings, Inc. 12-31-20 ppalachian Real Estate Holdings, Inc. 12-31-20 formation System Controls CG: Physical Security Controls uddits/Reviews of Internal Controls ducational and Technology (E&T) Disbursement Testing ampus Wide Asset Control ravel Disbursements (to include Travel Fund 336320) rocurement Card Expenditures Review retrail Control Assessments: Required Review of AICFR 'C' controls reformance/Operational Audits and/or Reviews thetrail Control Assessments: Required Review of AICFR 'C' controls reformance/Operational Audits and/or Reviews thetics tarking and Traffic compliance Audits and Traffic compliance Audits and Covernance Requirement) RM (IIA Standards Governance Requirement) RM (IIA Standards Governal	
ppalachian Real Estate Holdings, Inc. 12-31-20 formation System Controls Cocess Controls I Governance over DRP (Review and Confirm: Current Update, Approvals, ITS Test, Distribution) IGC: Physical Security Controls ducational and Technology (E&T) Disbursement Testing ampus Wide Asset Control Tavel Disbursements (to include Travel Fund 336320) trocurement Card Expenditures Review thernal Control Assessments: Required Review of AICFR 'C' controls derformance/Operational Audits and/or Reviews thiletics traffic Compliance Audits tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) EEAR UP Grant - Year 7 EEAR UP Grant - Year 1 uudit Findings Follow-up ollow-up tate Financial Audit ollow-up tate Financial Audit ollow-up to Receipt Books - 6/30/20 (in conjunction w/ 2021 audit) ollow-up - State Financial Audit ollow-up - State Financial Audit (One Year Term) ayment Card Oversight Committee formation Security Advisory Council diministrative Institutional Effectiveness Council termal Control Assessments Committee traf UP Contor Advisory Council diministrative Institutional Effectiveness Council ther Uuality Assurance and Improvement Program (QAIP)/SAMM Reporting	
information System Controls icccess Controls icccess Controls IG Sovernance over DRP (Review and Confirm: Current Update, Approvals, ITS Test, Distribution) TGC: Physical Security Controls udits/Reviews of Internal Controls ducational and Technology (E&T) Disbursement Testing ampus Wide Asset Control ravel Disbursements (to include Travel Fund 336320) rocurement Card Expenditures Review thernal Control Assessments: Required Review of AICFR 'C' controls terformance/Operational Audits and/or Reviews tertenal Control Assessments: Required Review of AICFR 'C' controls terformance/Operational Audits and/or Reviews thetlicis arking and Traffic compliance Audits ompliance Audits My (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) TEAR UP Grant - Year 7 EAR UP Grant - Year 7 ISEAR UP	
<pre>sccess Controls I Governance over DRP (Review and Confirm: Current Update, Approvals, ITS Test, Distribution) ITGC: Physical Security Controls udits/Reviews of Internal Controls ducational and Technology (E&T) Disbursement Testing ampus Wide Asset Control Travel Disbursements (to include Travel Fund 336320) Trocurement Card Expenditures Review nternal Control Assessments: Required Review of AICFR 'C' controls terformance/Operational Audits and/or Reviews thiletics travel Disbursement Audits and/or Reviews thiletics tarking and Traffic Displance Audits Itel X Required Published Policy EAR UP Grant - Year 1 Utel X Required Published Policy IEAR UP Grant - Year 1 Utel ITE Indings Follow-up ollow-up - Crop Science Grant ollow-up - State Financial Audit policy Distance Internal Published Policy pecial Investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee Traffic Distance Require Review pecial Assignments dentity Management Committee Card Review Card Card Card Card Card Card Card Card</pre>	Information System Controls
TGC: Physical Security Controls udits/Reviews of Internal Controls ducational and Technology (E&T) Disbursement Testing ampus Wide Asset Control ravel Disbursements (to include Travel Fund 336320) rocurement Card Expenditures Review of AICFR 'C' controls terformance/Operational Audits and/or Reviews thetics rarking and Traffic Compliance Audits tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance Governite RM (IIA S	Access Controls
IGC: Physical Security Controls udits/Reviews of Internal Controls ducational and Technology (E&T) Disbursement Testing ampus Wide Asset Control ravel Disbursements (to include Travel Fund 336320) rocurement Card Expenditures Review of AICFR 'C' controls reformance/Operational Audits and/or Reviews thernal Control Assessments: Required Review of AICFR 'C' controls rarking and Traffic Compliance Audits Tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance Req	IT Governance over DRP (Review and Confirm: Current Update, Approvals, ITS Test, Distribution)
uudits/Reviews of Internal Controls ducational and Technology (E&T) Disbursement Testing ampus Wide Asset Control ravel Disbursements (to include Travel Fund 336320) rocurement Card Expenditures Review nternal Control Assessments: Required Review of AICFR 'C' controls reformance/Operational Audits and/or Reviews thletics arking and Traffic compliance Audits tate Ethics Act (IIA Standards Governance Requirement) RIM (IA Standards Governance Requirement) RIM (IA Standards Governance Requirement) ERA UP Grant - Year 7 SEAR UP Grant - Year 1 uudit Findings Follow-up ollow-up - Crop Science Grant ollow-up - State Financial Audit ollow-up - State IT Audit pecial Investigations of internal or external hotline reports as received pecial Assignments dentity Mangement Committee INCAA - Office Held: Association Auditor (One Year Term) ayarent Card Oversight Committee tard Review Committee formation Security Advisory Council diministrative Institutional Effectiveness Council udinistrative Institutional Effectiveness Council uternal Control Assessments Committee	
ampus Wide Asset Control ravel Disbursements (to include Travel Fund 336320) rocurement Card Expenditures Review Internal Control Assessments: Required Review of AICFR 'C' controls terformance/Operational Audits and/or Reviews thitetics tarking and Traffic compliance Audits tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance R	Audits/Reviews of Internal Controls
ampus Wide Asset Control ravel Disbursements (to include Travel Fund 336320) rocurement Card Expenditures Review nternal Control Assessments: Required Review of AICFR 'C' controls erformance/Operational Audits and/or Reviews thletics arking and Traffic compliance Audits tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) EAR UP Grant - Year 7 SEAR UP Grant - Year 7 SEAR UP Grant - Year 1 udit Findings Follow-up ollow-up - Crop Science Grant ollow-up - State Financial Audit ollow-up - State Financial Audit pecial Investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee NPAA - Office Held: Association Auditor (One Year Term) 'ayment Card Oversight Committee 'NCAA - Office Held: Association Auditor (One Year Term) 'ayment Card Oversight Committee 'nformation Security Advisory Council 'dministrative Institutional Effectiveness Council 'dministrative Institutional Effectiveness Council 'dministrative Institutional Effectiveness Council 'duality Assurance and Improvement Program (QAIP)/SAMM Reporting '	Educational and Technology (E&T) Disbursement Testing
rrocurement Card Expenditures Review nternal Control Assessments: Required Review of AICFR 'C' controls reformance/Operational Audits and/or Reviews thetetics tarking and Traffic compliance Audits tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) Ete IX Required Published Policy EEAR UP Grant - Year 7 EEAR UP Grant - Year 1 Util Tradings Follow-up Ollow-up - Crop Science Grant Ollow-up - State Financial Audit Ollow-up - State Financial Audit Ollow-up - State Financial Audit Dollow-up - State Financial Committee Dollow-up - State Financial Audite Dollo	Campus Wide Asset Control
nternal Control Assessments: Required Review of AICFR 'C' controls erformance/Operational Audits and/or Reviews thiletics arrking and Traffic Compliance Audits tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) Itel IX Required Published Policy EER UP Grant - Year 7 SEAR UP Grant - Year 7 SEAR UP Grant - Year 1 udit findings Follow-up ollow-up - Crop Science Grant ollow-up - State Financial Audit ollow-up - State Financial Committee Inplanned investigations of internal or external hotline reports as received pecial Assignment dentity Management Committee INCAA - Office Held: Association Auditor (One Year Term) tayment Card Oversight Committee formation Security Advisory Council ddministrative Institutional Effectiveness Council nternal Control Assessments Committee Yther Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Travel Disbursements (to include Travel Fund 336320)
nternal Control Assessments: Required Review of AICFR 'C' controls erformance/Operational Audits and/or Reviews tthletics ararking and Traffic Compliance Audits tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) EAR UP Grant - Year 7 SEAR UP Grant - Year 7 SEAR UP Grant - Year 1 udit findings Follow-up ollow-up - Crop Science Grant ollow-up to Receipt Books - 6/30/20 (in conjunction w/ 2021 audit) ollow-up - State Financial Audit ollow-up - State Financial Audit ollow-up - State Financial Audit pecial Investigations Juplanned investigations of internal or external hotline reports as received pecial Assignment dentity Management Committee Tard Review Committee formation Security Advisory Council ddministrative Institutional Effectiveness Council nternal Control Assessments Committee Tuber Utal Control Assessments Program (QAIP)/SAMM Reporting	Procurement Card Expenditures Review
verformance/Operational Audits and/or Reviews thletics tarking and Traffic compliance Audits compliance Audits tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) Ite Ethics Act (IIA Standards Governance Requirement) RER UP Grant - Year 7 EEAR UP Grant - Year 7 EEAR UP Grant - Year 7 Staft Difference ollow-up Forth - Year 7 ollow-up Grant - Year 7 Ollow-up Crop Science Grant Ollow-up - Crop Science Grant Ollow-up - State Financial Audit Ollow-up - State IT Audit pecial Investigations Inplanned investigations of internal or external hotline reports as received pecial Assignments Jentity Management Committee INCAA - Office Held: Association Auditor (One Year Term) 'ayment Card Oversight Committee 'ard Review Committee 'formation Security Advisory Council diministrative Institutional Effectiveness Council <tr< td=""><td></td></tr<>	
thetics arking and Traffic compliance Audits tate Ethics Act (IIA Standards Governance Requirement) (RM (IIA Standards Governance Requirement) (EM (IIA St	Performance/Operational Audits and/or Reviews
Compliance Audits tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) ittle IX Required Published Policy SEAR UP Grant - Year 7 SEAR UP Grant - Year 1 Audit Findings Follow-up ollow-up - Crop Science Grant ollow-up - Crop Science Grant ollow-up - State Financial Audit ollow-up - State Financial Audit ollow-up - State IT Audit pecial Investigations JIplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee JNCAA - Office Held: Association Auditor (One Year Term) 'ayment Card Oversight Committee iformation Security Advisory Council idministrative Institutional Effectiveness Council internal Control Assessments Committee Outrol Assessments Committee information Security Advisory Council idministrative Institutional Effectiveness Council internal Control Assessments Committee Duality Assurance and Improvement Program (QAIP)/SAMM Reporting	Athletics
Compliance Audits tate Ethics Act (IIA Standards Governance Requirement) RM (IIA Standards Governance Requirement) ittle IX Required Published Policy SEAR UP Grant - Year 7 SEAR UP Grant - Year 1 Audit Findings Follow-up ollow-up - Crop Science Grant ollow-up - Crop Science Grant ollow-up - State Financial Audit ollow-up - State Financial Audit ollow-up - State IT Audit pecial Investigations JIplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee JNCAA - Office Held: Association Auditor (One Year Term) 'ayment Card Oversight Committee iformation Security Advisory Council idministrative Institutional Effectiveness Council internal Control Assessments Committee Outrol Assessments Committee information Security Advisory Council idministrative Institutional Effectiveness Council internal Control Assessments Committee Duality Assurance and Improvement Program (QAIP)/SAMM Reporting	Parking and Traffic
RM (IIA Standards Governance Requirement) itle IX Required Published Policy EAR UP Grant - Year 7 EAR UP Grant - Year 1 stat Findings Follow-up ollow-up - Crop Science Grant ollow-up - State Financial Audit ollow-up - State Financial Audit ollow-up - State IT Audit pecial Investigations Inplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee INCAA - Office Held: Association Auditor (One Year Term) tayment Card Oversight Committee formation Security Advisory Council administrative Institutional Effectiveness Council Administrative Institutional Effectiveness Council Atternal Control Assessments Committee Date Duality Assurance and Improvement Program (QAIP)/SAMM Reporting	Compliance Audits
itle IX Required Published Policy EAR UP Grant - Year 7 EAR UP Grant - Year 1 Judit Findings Follow-up ollow-up - Crop Science Grant ollow-up - Crop Science Grant ollow-up to Receipt Books - 6/30/20 (in conjunction w/ 2021 audit) ollow-up - State Financial Audit ollow-up - State T Audit pecial Investigations Inplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee INCAA - Office Held: Association Auditor (One Year Term) Payment Card Oversight Committee Information Security Advisory Council Administrative Institutional Effectiveness Council Admin	State Ethics Act (IIA Standards Governance Requirement)
SEAR UP Grant - Year 7 SEAR UP Grant - Year 1 Sear 1 Sear 1 Sear 1 Sear 1 Sear 1 Sear 1 Sear 1	ERM (IIA Standards Governance Requirement)
SEAR UP Grant - Year 1 Audit Findings Follow-up ollow-up - Crop Science Grant ollow-up to Receipt Books - 6/30/20 (in conjunction w/ 2021 audit) ollow-up - State Financial Audit ollow-up - State T Audit pecial Investigations Unplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee UNCAA - Office Held: Association Auditor (One Year Term) rayment Card Oversight Committee teard Review Committee Information Security Advisory Council administrative Institutional Effectiveness Council Internal Control Assessments Committee Data Security Advisory Council Administrative Institutional Effectiveness Council Internal Control Assessments Committee Data Security Assurance and Improvement Program (QAIP)/SAMM Reporting	Title IX Required Published Policy
Audit Findings Follow-up ollow-up - Crop Science Grant ollow-up to Receipt Books - 6/30/20 (in conjunction w/ 2021 audit) ollow-up - State Financial Audit ollow-up - State Financial Audit ollow-up - State IT Audit pecial Investigations Inplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee INCAA - Office Held: Association Auditor (One Year Term) rayment Card Oversight Committee recard Review Committee nformation Security Advisory Council administrative Institutional Effectiveness Council nternal Control Assessments Committee Duality Assurance and Improvement Program (QAIP)/SAMM Reporting	GEAR UP Grant - Year 7
ollow-up - Crop Science Grant ollow-up to Receipt Books - 6/30/20 (in conjunction w/ 2021 audit) ollow-up - State Financial Audit ollow-up - State IT Audit pecial Investigations Inplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee INCAA - Office Held: Association Auditor (One Year Term) ayment Card Oversight Committee teard Review Committee Information Security Advisory Council administrative Institutional Effectiveness Council internal Control Assessments Committee Dther Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	GEAR UP Grant - Year 1
ollow-up to Receipt Books - 6/30/20 (in conjunction w/ 2021 audit) ollow-up - State Financial Audit ollow-up - State IT Audit pecial Investigations Inplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee JNCAA - Office Held: Association Auditor (One Year Term) Payment Card Oversight Committee Veard Review Committee Information Security Advisory Council administrative Institutional Effectiveness Council Internal Control Assessments Committee Date Date Date Date Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Audit Findings Follow-up
ollow-up - State Financial Audit ollow-up - State IT Audit pecial Investigations Unplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee JNCAA - Office Held: Association Auditor (One Year Term) Payment Card Oversight Committee Card Review Committee Information Security Advisory Council administrative Institutional Effectiveness Council Internal Control Assessments Committee Date Date Date Date Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Follow-up - Crop Science Grant
ollow-up - State IT Audit pecial Investigations Unplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee JNCAA - Office Held: Association Auditor (One Year Term) rayment Card Oversight Committee Card Review Committee formation Security Advisory Council administrative Institutional Effectiveness Council internal Control Assessments Committee Dther Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Follow-up to Receipt Books - 6/30/20 (in conjunction w/ 2021 audit)
pecial Investigations Unplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee JNCAA - Office Held: Association Auditor (One Year Term) 'ayment Card Oversight Committee 'card Review Committee information Security Advisory Council administrative Institutional Effectiveness Council internal Control Assessments Committee Other Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Follow-up - State Financial Audit
Inplanned investigations of internal or external hotline reports as received pecial Assignments dentity Management Committee JNCAA - Office Held: Association Auditor (One Year Term) Payment Card Oversight Committee Pecard Review Committee Information Security Advisory Council Administrative Institutional Effectiveness Council Internal Control Assessments Committee Dther Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Follow-up - State IT Audit
pecial Assignments dentity Management Committee JNCAA - Office Held: Association Auditor (One Year Term) 'ayment Card Oversight Committee 'ayment Card Oversight Committee 'card Review Committee Information Security Advisory Council Administrative Institutional Effectiveness Council Internal Control Assessments Committee Other Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Special Investigations
dentity Management Committee JNCAA - Office Held: Association Auditor (One Year Term) Vayment Card Oversight Committee Ocard Review Committee Information Security Advisory Council Administrative Institutional Effectiveness Council Internal Control Assessments Committee Other Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Unplanned investigations of internal or external hotline reports as received
JNCAA - Office Held: Association Auditor (One Year Term) Payment Card Oversight Committee Pocard Review Committee Information Security Advisory Council Administrative Institutional Effectiveness Council Internal Control Assessments Committee Other Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Special Assignments
Payment Card Oversight Committee Poard Review Committee Information Security Advisory Council Administrative Institutional Effectiveness Council Internal Control Assessments Committee Other Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	
card Review Committee nformation Security Advisory Council Administrative Institutional Effectiveness Council Internal Control Assessments Committee Other Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	UNCAA - Office Held: Association Auditor (One Year Term)
nformation Security Advisory Council Administrative Institutional Effectiveness Council Internal Control Assessments Committee Other Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Payment Card Oversight Committee
Administrative Institutional Effectiveness Council Internal Control Assessments Committee Other Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	
nternal Control Assessments Committee O ther Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Information Security Advisory Council
Other Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Administrative Institutional Effectiveness Council
Quality Assurance and Improvement Program (QAIP)/SAMM Reporting	Internal Control Assessments Committee
	Other
ute Audit Implementation	Quality Assurance and Improvement Program (QAIP)/SAMM Reporting
ato Audit implementation	Auto Audit Implementation

East @ Poline Uxiversity Audit Plan Year Ending June 30, 2022

Information System Controls
Mobile Computing Practices of Remote Workers
UNC Policy 1400 Assessment (IT Governance)
Campus Ops Networked Systems
axiUm Controls
Audits/Reviews of Internal Controls
**Reviews of internal controls are incorporated into all operational and performance audits in the next section
Performance/Operational Audits and/or Reviews
Financial Aid Analytics
Parking and Transportation (Business processes)
Automated Journal Voucher Process
Campus Living
ECU Lab School
Clinical Trials
Payroll
University Scholarships
Athletics Ticket Office
ChromeRiver Processes
Academic Outreach Operations
Compliance Audits
Conflict of Interest Management
Pandemic Relief Funds (details TBD)
Americorps Participation Records (College of Ed)
Audit Findings Follow-up
Action Plan Tracking and Follow-Up
OSA IT Recommendations (1st follow-up)
OSA IT Recommendations (2nd follow-up)
Campus Living Hiring Practices (L21015)
Greenphire Participant Payment Controls (A21024)
ADA/504 Compliance (A20004)
SoDM Clinic and Rev Cycle Recommendations
Special Investigations
Investigative Reviews - Already In Progress
Investigative Reviews - Not Yet Received/Started
Special Assignments
Routine and Unplanned Consultations
Routine Data Analytics Support for Clients
University Committees, Workgroups, Education, and Client Relations
ERM Program Support
Student Athlete Course Clustering
Gap Analysis - US DOJ Compliance Program Guidance
ProCard Analytics for ChromeRiver
Coordinate and Assist with External Audits, SBI Reports, Routine Mtgs
Audit Software Admin and Maintenance
Student Intern Program
Risk Assessment/Audit Planning 2021-2022
Increase EnCase Capabilities
Special Assignments (Continued)
Risk Assessment/Audit Planning 2022-2023
Data Analytics Capabilities Enhancement

East @ Poline Uxiversity Audit Plan Year Ending June 30, 2022

University Code of Conduct Veteran Student Data Analytics

Elizabeth **Ore Stote W**niversity Audit Plan Year Ending June 30, 2022

Information System Controls
IT Disaster Preparedness
Performance/Operational Audits and/or Reviews
Athletic Operations
Clery Act Reporting
Compliance Audits
Service Contract Administration Compliance
Inventory Management
Audit Findings Follow-up
Admissions Operations
Financial Aid Operations
Office of State Auditor Reviews
Student Health Operations
Disaster Recovery and Continuity of Operations
University Advancement Operations
Contract Administration
Associated Entity
Special Investigations
Special Reviews - Pending
Special Assignments
Consultations
Outreach-Training (Internal Control)
QAR
Risk Assessment/Audit Planning

Fayettex#PEADEXUMiversity Audit Plan Year Ending June 30, 2022

Audits/Reviews of Internal Controls
Internal Control Questionnaire
Performance/Operational Audits and/or Reviews
Quarterly Cash Counts
Compliance Audits
Purchasing - Contracts and Purchasing Cards
Research Grants
Advancement - Gift Receiving
Audit Findings Follow-up
Miscellaneous Follow-up as determined necessary
Special Investigations
Unplanned investigations of internal or external hotline reports as received
Special Assignments
Banner Steering Committee
Routine Consultations/Management Requests/Committees
External Audit Assistance
Internal Control Committee
Other
Continuing Professional Education (CPE)
External Reporting Requirements (UNC System Office, Council of Internal Audit, Office of State Budget and Management,
etc.)
Quality Assurance and Improvement Program (QAIP)
Annual Risk Assessment and Audit Plan Development

North Carolara All State University Audit Plan Year Ending June 30, 2022

Information System Controls
UNC System Policy 1400 - IT Governance, Information Security, and User Identity & Access Control
Audits/Reviews of Internal Controls
Assessment of Internal Controls over Financial Reporting
Protection of Minors on Campus
Compliance Audits
CARES Act/COVID Funding
Title IX
Audit Findings Follow-up
Review of Selected University Policies and Practices
Review of Course and Curriculum Changes
Post Award Contracts and Grants
Allegations - Parking and Transportation Services
Allegation of Abuse of Time in a University Department
NC OSC Follow-up: Title IV Student Financial Aid - Cash Management
NC OSC Follow-up: Information Technology General Controls Audit
Special Investigations
Investigations - Pending
Investigations - Unscheduled
Special Assignments
Committee Assignments - IT Security Advisory Committee, Clery, Internal Control Committee, etc.
Routine Consultations
NC State Ethics Commission Liaison
OSA Investigative Liaison
University's Administrative Assessment
Other
Risk Assessment / Audit Plan
Required Internal Self Assessment (Quality Assurance Review)
Website Revisions
Updates to Audit Charter and Audit Manual

North Carølina_Gentxal/University Audit Plan Year Ending June 30, 2022

Information System Controls
ITS Disaster Recovery
Performance/Operational Audits and/or Reviews
Accounts Payable
Travel Office
Compliance Audits
Virtual Justice Project Grants
Audit Findings Follow-up
Alleged Misuse of Inventory - Political Science
Band Review
Office of International Affairs
Alleged Misuse of University Equipment
Special Investigations
As Occur
Other
New Maturity Internal Audit Model
Risk Assessment

North Carolina Schoolper Noisenge and Mathematics Audit Plan Year Ending June 30, 2022

Information System Controls
Compliance with applicable ISO Standards; Review for compliance with FERPA for Blackbaud and JIRA Applications
Performance/Operational Audits and/or Reviews
Finance Services: Business Office and Human Resources Workflow Analysis
Finance - Performance Metrics and Goals for COVID Funds
Audit Findings Follow-up
Summer Accelerator
Student and Constituent Support Services, Inc. (SCSSI)
Special Investigations
Unplanned Investigations
Special Assignments
Institutional Effectiveness: Data Governance
Enterprise Risk Management - Risk Review Board
NCSSM - Morganton Planning Advisory Services
Unplanned Advisory Services to Management
Other
Risk Assessment/FY2022 Audit Plan Development
Risk Assessment/FY2023 Audit Plan Development
Board & Management Meetings
Unit Oversight, Marketing, Quality Assurance Improvement

North Caroping State Miniversity Audit Plan Year Ending June 30, 2022

Information System Controls
Security Controls over Transfer of Enterprise Systems Data into Storage
Application Programming Interface (API) Audit
Poole College of Managemeta - Information Technology (IT) General Controls
Office of Finance and Administration - Environmental Health and Public Safety - Security Applications and Technologies (SAT)
Physical Access Services [carryover from FY2021]
Audits/Reviews of Internal Controls
Salary Supplements - 12-Month Employees
Performance/Operational Audits and/or Reviews
Foreign Influence
Title IX governance Processes [carryover from FY2021]
Cash Handling Processes - Colleges
Compliance Audits
Programs That Involve the Participation of Minors
COVID-19 Relief Funding Monitoring and Reporting [carryover from FY2021]
COVID-19 Relief Funding: Compliance with Federal and State Requirements
Audit Findings Follow-up
College of Agriculture and Life Sciences – Prestage Department of Poultry Science
College of Agriculture and Life Sciences – NC Cooperative Extension - Business Process Governance
College of Sciences – General IT Controls
Federal Safeguards Rule - Security Requirements Audit
Poole College of Management - Financial Business Operations – College and Department Issues
Poole College of Management - Financial Business Operations - University Issues
Student Health Services - Pharmacy Investigation
User Controls Over Ultra-Sensitive Data
Special Investigations

Information System Controls
ISO 27002 Limited Scope IT Audits
Performance/Operational Audits and/or Reviews
Athletics Box Office
Audit Findings Follow-up
Follow up on prior recommendations
Special Investigations
Unplanned investigations of internal or external hotline reports as received.
Special Assignments
Unplanned Assurance Engagements
Advisory Services Related to COVID

University of Alteria Charlotte Audit Plan Year Ending June 30, 2022

Information System Controls
IT Governance - IT Project Prioritization
Cyber Security - Phishing
SOC 2 Verification
Gramm-Leach-Bliley Act (GLBA)
System Authentication Compliance (SSO/MFA)
Banner Access Review
End Point Management - College of Liberal Arts & Science (Completion of audit started in FY2021)
Audits/Reviews of Internal Controls
Internal Control Testing
Performance/Operational Audits and/or Reviews
Police & Public Safety - Admin Review
EHSO - Admin Review
Athletics - Admin Review
Engineering - Admin Review
Liberal Arts & Science - (select subtopic)
Facilities Management - Informal Projects
Greek Life Review
Compliance Audits
Grants (Other than I/UCRC)
Special Investigations
As needed
Special Assignments
Monitor Enterprise Risk Management (ERM)
Annual Internal Quality Assessment Review of Internal Audit
Co-host Virtual UNCAA Conference

University of NortheCapoking at Chapel Hill Audit Plan Year Ending June 30, 2022

Financial Audits/Reviews
Payroll Fraud Assessment
University Parking Registration and Fees
Purchasing Card Expenditures
Cashiering Controls
Information System Controls
Control Self-Assessment of Systems Working with Sensitive Information
System Administration Initiative (Continuing Auditing Process)
Access Control Management (Continuing Auditing Process)
Performance/Operational Audits and/or Reviews
Custodial, Housekeeping Operations
Program Initiatives – Intellectual Property - Budgeting and Expenditures
University Diversity and Inclusion
Faculty Development – Promotion and Tenure
Admissions Equity
UNC Global
UNC Campus Health - Pharmacy
Compliance Audits
Conflict of Interest & Commitment
Non-Faculty Annual Performance Plan and Rating Review
COVID-19 Pandemic Funding
COVID-19 Pandemic Funding Policy Audit
COVID-19 Pandemic Funding Policy Audit Sponsored Project Post Award Management
COVID-19 Pandemic Funding Policy Audit Sponsored Project Post Award Management University Travel (Continuing Auditing Process)
COVID-19 Pandemic Funding Policy Audit Sponsored Project Post Award Management University Travel (Continuing Auditing Process) NCAA Compliance
COVID-19 Pandemic Funding Policy Audit Sponsored Project Post Award Management University Travel (Continuing Auditing Process) NCAA Compliance -Recruiting - Off Campus
COVID-19 Pandemic Funding Policy Audit Sponsored Project Post Award Management University Travel (Continuing Auditing Process) NCAA Compliance -Recruiting - Off Campus -Recruiting - On Campus
COVID-19 Pandemic Funding Policy Audit Sponsored Project Post Award Management University Travel (Continuing Auditing Process) NCAA Compliance -Recruiting - Off Campus
COVID-19 Pandemic Funding Policy Audit Sponsored Project Post Award Management University Travel (Continuing Auditing Process) NCAA Compliance -Recruiting - Off Campus -Recruiting - On Campus -Extra Benefits - Apparel & Equipment Audit Findings Follow-up
COVID-19 Pandemic Funding Policy Audit Sponsored Project Post Award Management University Travel (Continuing Auditing Process) NCAA Compliance -Recruiting - Off Campus -Recruiting - On Campus -Extra Benefits - Apparel & Equipment
COVID-19 Pandemic Funding Policy Audit Sponsored Project Post Award Management University Travel (Continuing Auditing Process) NCAA Compliance -Recruiting - Off Campus -Recruiting - On Campus -Extra Benefits - Apparel & Equipment Audit Findings Follow-up Prior Finding Follow-up Special Investigations
COVID-19 Pandemic Funding Policy Audit Sponsored Project Post Award Management University Travel (Continuing Auditing Process) NCAA Compliance -Recruiting - Off Campus -Recruiting - On Campus -Extra Benefits - Apparel & Equipment Audit Findings Follow-up Prior Finding Follow-up
COVID-19 Pandemic Funding Policy Audit Sponsored Project Post Award Management University Travel (Continuing Auditing Process) NCAA Compliance -Recruiting - Off Campus -Recruiting - On Campus -Extra Benefits - Apparel & Equipment Audit Findings Follow-up Prior Finding Follow-up Special Investigations

University of North Charolyna at Greensboro Audit Plan Year Ending June 30, 2022

Audits/Reviews of Internal Controls
Self-Assessment of Internal Controls
Neatherspoon Arts Foundation (inventory observation)
Compliance Audits
Admissions (Controls & Compliance)
Americans with Disabilities Act
Departmental Reconciliations
acility and Building Access
ntercollegiate Athletics Program
(assistance with Agreed-Upon Procedures review)
T Domain Administrator Privileges
Aisuse or Theft of State Property (reporting)
Purchasing Cards
Audit Findings Follow-up
ollow-up Resolution of Audit Findings (of external auditors)
Special Investigations
As Occur
Special Assignments
Risk Assessment (for development of internal audit plans)
Dther
ollow-up (external) Quality Assurance Review
VC Internal Audit (internal) Self-Assessment & Maturity Model

The University of NPEth Sprokina at Pembroke Audit Plan Year Ending June 30, 2022

Financial Audits/Reviews
Parking fines collections and T2 System Compliance
Charges and Collections of Student Accounts and Holds
Audits/Reviews of Internal Controls
Internal contols over Student Health Services fees and clinic charges
Performance/Operational Audits and/or Reviews
Process improvements over Registrar and Bursar activity
Process improvements over UNCP's succession plan
Compliance Audits
Proper Use of HEERF and GEAR Funds
Print Shop Compliance with UMSTEAD Act
Audit Findings Follow-up
Follow-up to results of gender equity review/Title IX
Follow-up to OSA and NC National Guard IT audit results
Follow-up to consultant review of the Office of Financial Aid and Endowed scholarships
Special Investigations
As Occurs
Special Assignments
Committee Assignments
Consultations (Identify benchmarks for pre- and post-award processes
Enterprise Risk Management Implementation Assistance
Other
Continuing Professional Education (CPE)
Risk Assessment/Audit Plan

University of North Randina Nichool of the Arts Audit Plan Year Ending June 30, 2022

Information System Controls
Cybersecurity
Audits/Reviews of Internal Controls
Strategic Management Training
Performance/Operational Audits and/or Reviews
HR Operation (Consultative)
Compliance Audits
Title IX Compliance - Programming & Training (Students)
Audit Findings Follow-up
CDI Controls Review
Human Resources Control Environment
IT Operations Post Follow-up
Special Investigations
As Occur
Special Assignments
Audit, Risk, and Compliance Committee
Assisting External Auditors and Oversight Agencies
Search Committees - Various
University's Strategic Planning Process
Chancellor's Cabinet Meetings
Technical Assistance
Enterprise Risk Management
Meetings/Consults - University-Wide
Other
Audit Planning & Assessment
IA Strategy Development and Implementation, Outreach
Quality Assurance and Improvement Activities, SAMM
Internal Policies and Procedures, CAATS, Best Practices
Staff Meetings

University of NorthECapoking System Office Audit Plan Year Ending June 30, 2022

Information System Controls
Infrastructure and Operations: Configuration and Vulnerability Management of IT Assets
Change Management Analysis
Clarification of UNC System Office responsibility surrounding information services at units not managed by the System Office
Performance/Operational Audits and/or Reviews
University Advancement
PBC NC: Workflow Analysis
Finance and Administration: Performance Metrics and Goals for COVID-19 Funds
Compliance Audits
Finance and Administration: Subrecipient Monitoring for COVID-19 Funds
Safety & Emergency Operations, PBS NC: Security Measures
Audit Findings Follow-up
Follow-up on Management Corrective Actions: UNC System Office
Follow-up on Management Corrective Actions: PBS NC
Special Investigations
Unplanned/Various as occurs
Special Assignments
Technical Assistance to UNC System Office and PBS NC Management
Data Analytics Dashboard Development
Development of UNC System Office Internal Audit Internship Program
Internal Audit Internship Program Management
Other
Annual Risk Assessment - FY2022 Audit Plan Development
Unit Oversight, Marketing, Quality Assurance Improvement, Other Services/Committees
Professional Development

University of Nerte Nergina Wilmington Audit Plan Year Ending June 30, 2022

riends of UNCW Financial Audit formation System Controls ystem access management ffice of the State Auditor (OSA) IT Controls Audit assistance (consultative) r Resource Management (Complete Prior Year Work) erformance/Operational Audits and/or Reviews Vatson College of Education (WCE) ffice of Institutional Diversity and Inclusion (OIDI) ounseling Center cholarship administration and awarding ponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work) Iuman Resources (Complete Prior Year Work) ompliance Audits itle IX ARES Act HEERF (Relief funds) compliance udit Findings Follow-up farious Follow Ups pecial Investigations teneral Investigations pecial Assignments ampus Engagement ther tuality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews other Routing Faud Forung, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning ampus Training, including Fraud Forums	Financial Audits/Reviews
Information System Controls ystem access management ystem access management Yffice of the State Auditor (OSA) IT Controls Audit assistance (consultative) F Resource Management (Complete Prior Year Work) erformance/Operational Audits and/or Reviews Vatson College of Education (WCE) Uffice of Institutional Diversity and Inclusion (OIDI) ounseling Center cholarship administration and awarding ponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work) Iuman Resources (Complete Prior Year Work) ampliance Audits ite IX ARES Act HEERF (Relief funds) compliance udit findings Follow-up arious Follow Ups pecial Investigations ieneral Investigations pecial Assignments ampus Engagement ther ther state Audits (i.e. Reporting, Audit Yasurance Review Improvements; QAIP workpaper reviews Dther Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) is Assessment/Audit Planning ampus Training, including Fraud Forums	
Application Additor (OSA) IT Controls Audit assistance (consultative) F Resource Management (Complete Prior Year Work) erformance/Operational Audits and/or Reviews Vatson College of Education (WCE) Office of Institutional Diversity and Inclusion (OIDI) oounseling Center cholarship administration and awarding ponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work) Iuman Resources (Complete Prior Year Work) ompliance Audits tite IX ARES Act HEERF (Relief funds) compliance udit Findings Follow-up arrious Follow Ups pecial Investigations operial Resignments outline and Upplanned Consultations oommittee Assignments augus Engagement ther ther anpus Engagement ther ther Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning ampus Training, including Fraud Forums	Information System Controls
r Resource Management (Complete Prior Year Work) erformance/Operational Audits and/or Reviews Vatson College of Education (WCE) of Institutional Diversity and Inclusion (OIDI) oounseling Center cholarship administration and awarding ponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work) luman Resources (Complete Prior Year Work) ompliance Audits itle IX ARES Act HEERF (Relief funds) compliance udit Findings Follow-up arious Follow Ups pecial Investigations pecial Assignments outline and Unplanned Consultations ommittee Assignments ampus Engagement ther Rule is 4. Seasement/Audit Planning ampus Training, including Fraud Forums	System access management
erformance/Operational Audits and/or Reviews Vatson College of Education (WCE) office of Institutional Diversity and Inclusion (OIDI) ounseling Center cholarship administration and awarding ponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work) luman Resources (Complete Prior Year Work) compliance Audits itle IX ARES Act HEERF (Relief funds) compliance udit Findings Follow-up arious Follow Ups pecial Investigations eneral Investigations eneral Investigations outine and Unplanned Consultations oommittee Assignments ampus Engagement Wher Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews ther Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning ampus Training, including Fraud Forums	Office of the State Auditor (OSA) IT Controls Audit assistance (consultative)
Vatson College of Education (WCE) office of Institutional Diversity and Inclusion (OIDI) ounseling Center cholarship administration and awarding ponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work) luman Resources (Complete Prior Year Work) ompliance Audits itle IX ARES Act HEERF (Relief funds) compliance udit Findings Follow-up farious Follow Ups pecial Investigations ieneral Investigations pecial Assignments outine and Unplanned Consultations oommittee Assignments ampus Engagement ther Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews ther Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning ampus Training, including Fraud Forums	IT Resource Management (Complete Prior Year Work)
office of Institutional Diversity and Inclusion (OIDI) iounseling Center cholarship administration and awarding ponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work) iuman Resources (Complete Prior Year Work) compliance Audits itle IX ARES Act HEERF (Relief funds) compliance uadit Findings Follow-up farious Follow Ups pecial Investigations ieneral Investigations outine and Unplanned Consultations committee Assignments ampus Engagement ther Vuality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews ther Toutine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning ampus Training, including Fraud Forums	Performance/Operational Audits and/or Reviews
ounseling Center cholarship administration and awarding ponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work) luman Resources (Complete Prior Year Work) compliance Audits itle IX ARES Act HEERF (Relief funds) compliance uudit Findings Follow-up farious Follow Ups pecial Investigations pecial Investigations pecial Assignments outine and Unplanned Consultations committee Assignments ampus Engagement ther Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews ther Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning ampus Training, including Fraud Forums	Watson College of Education (WCE)
cholarship administration and awarding ponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work) luman Resources (Complete Prior Year Work) compliance Audits intel IX ARES Act HEERF (Relief funds) compliance audit Findings Follow-up farious Follow Ups pecial Investigations pecial Investigations pecial Assignments outine and Unplanned Consultations committee Assignments ampus Engagement ther Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning ampus Training, including Fraud Forums	Office of Institutional Diversity and Inclusion (OIDI)
ponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work) tuman Resources (Complete Prior Year Work) compliance Audits itle IX ARES Act HEERF (Relief funds) compliance tudit Findings Follow-up farious Follow Ups pecial Investigations pecial Investigations pecial Assignments coutine and Unplanned Consultations committee Assignments committee Assignments commi	Counseling Center
Juman Resources (Complete Prior Year Work) ompliance Audits itle IX ARES Act HEERF (Relief funds) compliance udit Findings Follow-up 'arious Follow Ups pecial Investigations iteneral Investigations outine and Unplanned Consultations committee Assignments outine and Unplanned Consultations committee Assignments ampus Engagement Other Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning ampus Training, including Fraud Forums	Scholarship administration and awarding
ompliance Audits itle IX ARES Act HEERF (Relief funds) compliance audit Findings Follow-up 'arious Follow Ups pecial Investigations ieneral Investigations outine and Unplanned Consultations committee Assignments committee Assignments campus Engagement Uther Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning 'ampus Training, including Fraud Forums	Sponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work)
itle IX ARES Act HEERF (Relief funds) compliance arious Follow-up arious Follow Ups pecial Investigations ieneral Investigations pecial Assignments outine and Unplanned Consultations committee Assignments ampus Engagement Pther Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning ampus Training, including Fraud Forums	Human Resources (Complete Prior Year Work)
ARES Act HEERF (Relief funds) compliance audit Findings Follow-up farious Follow Ups pecial Investigations pecial Investigations pecial Assignments outine and Unplanned Consultations committee Assignments committee Assign	Compliance Audits
Addit Findings Follow-up Tarious Follow Ups pecial Investigations pecial Investigations pecial Assignments outine and Unplanned Consultations committee Assignments committee As	Title IX
Various Follow Ups pecial Investigations pecial Assignments outine and Unplanned Consultations committee Assignments committee Assig	CARES Act HEERF (Relief funds) compliance
pecial Investigations ieneral Investigations pecial Assignments outine and Unplanned Consultations oommittee Assignments committee A	Audit Findings Follow-up
ieneral Investigations pecial Assignments outine and Unplanned Consultations committee Assignments committee Assignments committee Assignments commute and Unplanned Consultations committee Assignments committee Assignmen	Various Follow Ups
pecial Assignments coutine and Unplanned Consultations committee Assignments campus Engagement Other Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) cisk Assessment/Audit Planning campus Training, including Fraud Forums	Special Investigations
outine and Unplanned Consultations committee Assignments Campus Engagement Other Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) Lisk Assessment/Audit Planning Campus Training, including Fraud Forums	General Investigations
ommittee Assignments Campus Engagement Other Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) Cisk Assessment/Audit Planning Campus Training, including Fraud Forums	Special Assignments
Campus Engagement Other Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) Lisk Assessment/Audit Planning Campus Training, including Fraud Forums	Routine and Unplanned Consultations
Other Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) Lisk Assessment/Audit Planning Gampus Training, including Fraud Forums	Committee Assignments
Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning Gampus Training, including Fraud Forums	Campus Engagement
Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA) isk Assessment/Audit Planning Fampus Training, including Fraud Forums	Other
isk Assessment/Audit Planning ampus Training, including Fraud Forums	Quality Assurance Activities - External Quality Assurance Review Improvements; QAIP workpaper reviews
ampus Training, including Fraud Forums	Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA)
	Risk Assessment/Audit Planning
ata Analytics Enhancements	Campus Training, including Fraud Forums
	Data Analytics Enhancements
ompliance Assurance Mapping	Compliance Assurance Mapping

Wester ค.ศ.ศ.ศ.ศ. Audit Plan 7/1/2021 - 6/30/2023

Financial Andita/Dentione
Financial Audits/Reviews
HERF/CARES Act Disbursements Information System Controls
Management of Privileged Accounts, from prior audit plan, in progress. Certification of Access to Systems/Applications Harboring Red & Orange Data and Review of SOC 2, Type 2 Reports for
Systems/Applications hosted by Vendors Harboring Red & Orange Data, from prior audit plan, in progress.
Computer Security Incidence Response Plan. Backup Procedures, Year Two of Audit Plan
Audits/Reviews of Internal Controls
Donor Agreements
Performance/Operational Audits and/or Reviews
Nursing, from prior audit plan, in progress
Bookstore, from prior audit plan
Communication Sciences and Disorders, from prior audit plan
Distribution of Keys, Electronic Access to Buildings
Compliance Audits
Audit of Continuity of Operations Plans.
Audit of Building Emergency Action Plans.
Audit Findings Follow-up
Second Follow up IT GC Audit of Confidentiality of Student Data, performed by the Office of the State Auditor
Laboratory Safety and Training, College of Fine and Performing Arts Follow Up
SciQuest (WCU E-Procurement System) Follow Up
IT Fixed Assets, Follow up
Campus Activities, Follow up
Capital Fixed Assets
Advisory/Consultative Projects
Consultative Review of Diversity & Inclusion, from prior audit plan
Consultative Review of Certification of Access to Banner Modules, from prior audit plan
School of Nursing Faculty Workload, from prior audit plan
Consultative Targeted Scans of End User Devices to Identify Red & Orange Data, Year Two of Audit Plan.
Special Investigations
Two hotlines
Two investigations
Other
Quality Assurance Reviews (Internal and External)
Audit Planning and Risk Assessments
Service to the Profession
Peer to Peer Collaboration with Chief Audit Officer at UNC Asheville
Internal Control Questionnaire
Committee Work

Winston Salen | University Audit Plan Year Ending June 30, 2022

Financial Audits/Reviews
Student Health - Billings & Collections
Information System Controls
Business Conituity/Disaster Recovery
IT Cybersecurity
Audits/Reviews of Internal Controls
COVID 19 Assessment
Performance/Operational Audits and/or Reviews
Human Resources Operations (Advisory/Consultative)
Enrollment Management Operations
Audit Findings Follow-up
Assistant Dean of Student Search Investigation
OSA 90 Day - Financial Aid - Post Follow-up
Human Resources - Employee Relations
Immunization Investigation
CDI - Controls Review
HR Separation Investigation
Special Investigations
System Office - Facilities Business Practices
Separated Employee Access (Volunteer Employee)
Special Assignments
Audit, Risk, and Compliance Committee
Assisting External Auditors and Oversight Agencies
Search Committees - Various
University's Strategic Planning Process
Chancellor's Executive Staff
Compliance Calendar and Monitoring
Enterprise Risk Management
Meetings/Consults - University-Wide
Technical Assistance
UNCAA Committees
Other
Audit Planning & Assessment
IA Strategy Development and Implementation, Outreach
Quality Assurance and Improvement Activities, SAMM
University's Administrative Assessment
Internal Policies and Procedures, CAATS, Best Practices
Staff Meetings