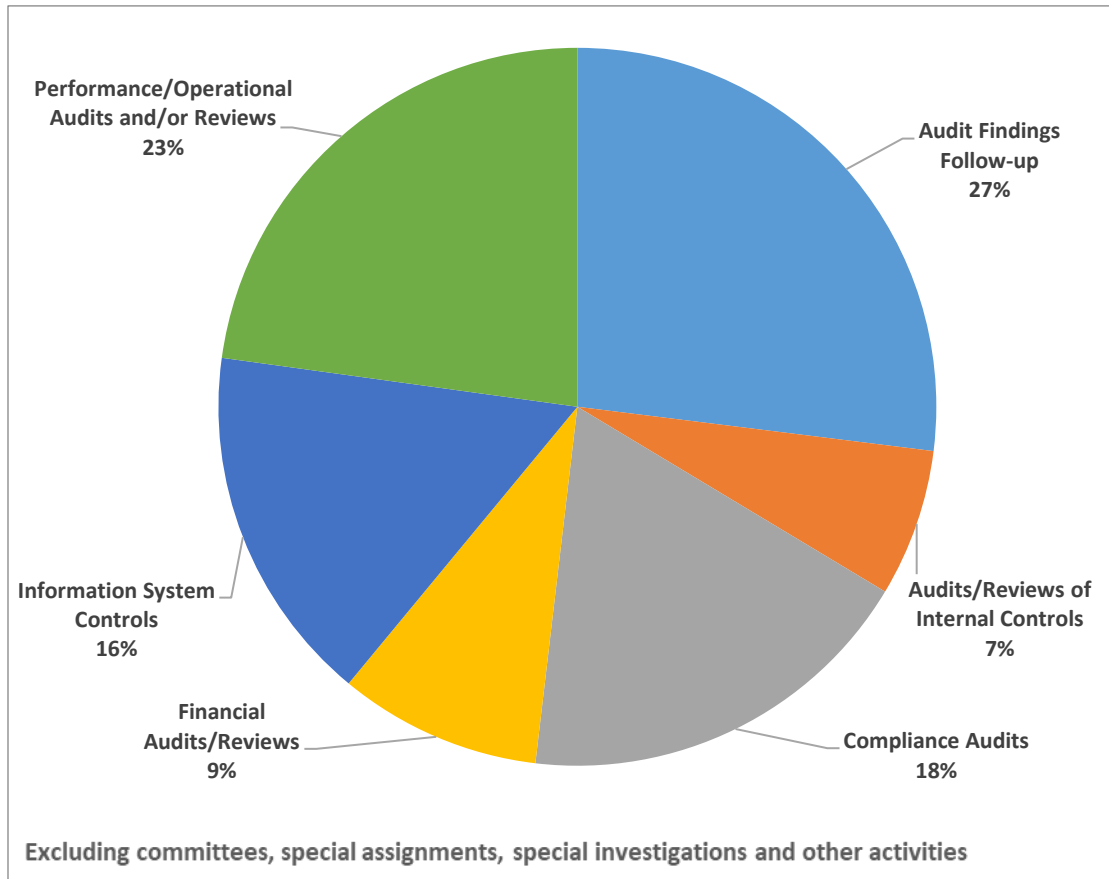**Planned Internal Audit Effort for Fiscal Year 2021-2022**

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.

Performance/Operational Audits and/or Reviews 23%
Audit Findings Follow-up 27%
Audits/Reviews of Internal Controls 7%
Compliance Audits 18%
Financial Audits/Reviews 9%
Information System Controls 16%

Excluding committees, special assignments, special investigations and other activities

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

Financial Audits/Reviews
Petty Cash/Change Fund Counts/Receipt Books - 6/30/21
Petty Cash/Change Fund Counts/Receipt Books - 6/30/22
Inventory Testing - 6/30/21
Inventory Testing - 6/30/22
Departmental Budget Reconciliations - 6/30/22
CARE - 6/30/21
New River Light & Power -12/31/2021
Appalachian Real Estate Holdings, Inc. 12-31-20
Information System Controls
Access Controls
IT Governance over DRP (Review and Confirm: Current Update, Approvals, ITS Test, Distribution)
ITGC: Physical Security Controls
Audits/Reviews of Internal Controls
Educational and Technology (E&T) Disbursement Testing
Campus Wide Asset Control
Travel Disbursements (to include Travel Fund 336320)
Procurement Card Expenditures Review
Internal Control Assessments: Required Review of AICFR 'C' controls
Performance/Operational Audits and/or Reviews
Athletics
Parking and Traffic
Compliance Audits
State Ethics Act (IIA Standards Governance Requirement)
ERM (IIA Standards Governance Requirement)
Title IX Required Published Policy
GEAR UP Grant - Year 7
GEAR UP Grant - Year 1
Audit Findings Follow-up
Follow-up - Crop Science Grant
Follow-up to Receipt Books - 6/30/20 (in conjunction w/ 2021 audit)
Follow-up - State Financial Audit
Follow-up - State IT Audit
Special Investigations
Unplanned investigations of internal or external hotline reports as received
Special Assignments
Identity Management Committee
UNCAA - Office Held: Association Auditor (One Year Term)
Payment Card Oversight Committee
Pcard Review Committee
Information Security Advisory Council
Administrative Institutional Effectiveness Council
Internal Control Assessments Committee
Other
Quality Assurance and Improvement Program (QAIP)/SAMM Reporting
Auto Audit Implementation

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

University Code of Conduct
Veteran Student Data Analytics

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

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

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

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

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

Information System Controls
Security Controls over Transfer of Enterprise Systems Data into Storage
Application Programming Interface (API) Audit
Poole College of Managemetn - 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

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

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
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
As needed
Special Assignments
Special Project Engagements

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

The University of North Carolina 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

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 North Carolina 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

Financial Audits/Reviews
Friends of UNCW Financial Audit
Information System Controls
System access management
Office of the State Auditor (OSA) IT Controls Audit assistance (consultative)
IT Resource Management (Complete Prior Year Work)
Performance/Operational Audits and/or Reviews
Watson College of Education (WCE)
Office of Institutional Diversity and Inclusion (OIDI)
Counseling Center
Scholarship administration and awarding
Sponsored Programs & Research Compliance (SPARC) (Complete Prior Year Work)
Human Resources (Complete Prior Year Work)
Compliance Audits
Title IX
CARES Act HEERF (Relief funds) compliance
Audit Findings Follow-up
Various Follow Ups
Special Investigations
General Investigations
Special Assignments
Routine 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)
Risk Assessment/Audit Planning
Campus Training, including Fraud Forums
Data Analytics Enhancements
Compliance Assurance Mapping

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

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