

AGENDA ITEM

B-4. Approval of the Summary of University Internal Audit Plans 2016-2017..... Lynne Sanders

Situation: The 2016-2017 Summary of University Internal Audit Plans is presented for approval.

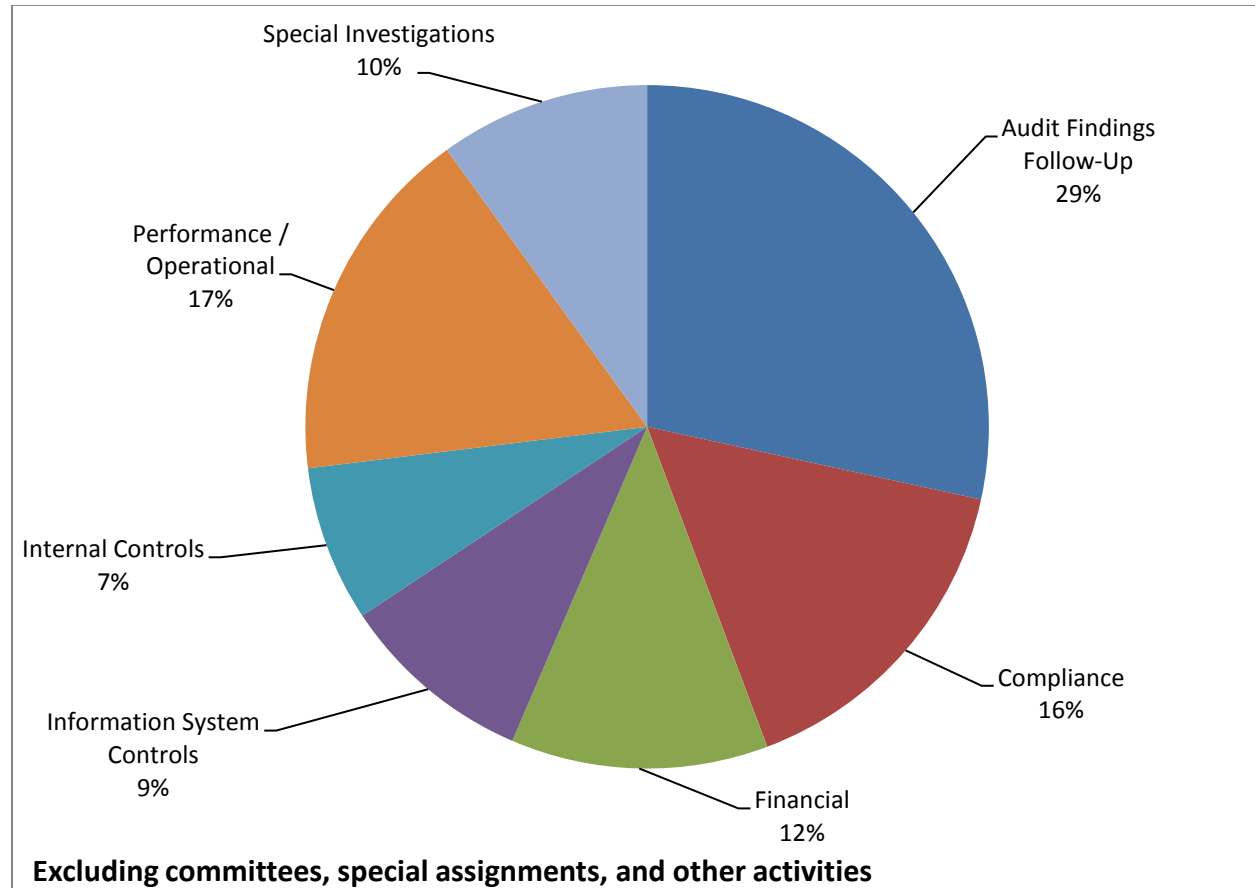
Background: The Charter for the Committee on Audit, Risk Management, and Compliance requires the committee to review and approve an annual summary of the internal audit plans submitted by each constituent institution and UNC General Administration.

Assessment: A summary of planned audit work for the fiscal year 2016-2017, as well as a listing of planned internal audit projects by institution, is attached for your information. It is recommended that the Summary of University Internal Audit Plans for fiscal year 2016-2017 be approved.

Action: This item requires a vote by the Committee, with full Board vote through the consent agenda.

Summary of University Internal Audit Plans for Fiscal Year 2016-2017

Planned assignments range from financial, compliance and operational audits, to reviews of 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.



Annual internal audit plans are developed by each institution and result from a comprehensive risk-based analysis of specific operations in relation to institutional operations as a whole. Once an institutional plan is drafted, it is forwarded to leadership for review and approval. Ultimately, the plan is presented to and approved by the board of trustees audit committee. As per the BOG audit committee charter, these plans are then forwarded to UNC-GA for BOG Committee on Audit, Risk Management, and Compliance approval. The details of planned internal audit projects, approved by the board of trustees audit committees, are listed in the following pages.

List of Planned Internal Audit Projects
by Institution
For Fiscal Year 2016-2017

ASU

Audit Plan

Year Ending June 30, 2017

Specific Audits

Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)

Petty Cash/Change Fund Counts/Receipt Books - 6/30/16

Petty Cash/Change Fund Counts/Receipt Books - 6/30/17

Inventory Testing - 6/30/16

Inventory Testing - 6/30/17

New River Light & Power - 12/31/2015

New River Light & Power - 12/31/2016

Athletics - 6/30/2016

Appalachian Real Estate Holdings, Inc. 6/30/16

Parking and Traffic

Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)

Disaster Recovery - for FY 16/17

Access Controls

Awareness Training for Privileged User Accounts (Protection of Data)

CS Gold Access Module - General controls review

Identification of Distributed IT [Governance]

IT Risk Assessment - Annual Review of completion and approval

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 Expenditures Review

Foundation Expenditure Review

Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)

Child Care Development Center

Conferences and Campus - Baseball Camp

North Carolina Research Campus Human Performance Lab

Office of International Education and Development (OIED)

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

Appalachian Screening, Brief Intervention, and Referral Treatment Student Training

National Collegiate Athletic Association - Paid Attendance Ticket Audit

GEAR UP (Gaining Early Awareness and Readiness for Undergraduate Programs) Grant - Year 2

ASU

Audit Plan

Year Ending June 30, 2017

Specific Audits

Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)

Follow-up -ASU North Carolina Research Campus Human Performance Lab P-Card Review - in conjunction with NCRC departmental review

Follow-up - Game Day Cash Handling

Follow-up - International Travel Funds - in conjunction with OIED review

Follow-up - Food Services - oral findings

Follow-up - Procurement Card Review

Follow-up - State Financial Audit

Follow-up - State IT Audit

Special Investigations (i.e. Misuse or Misappropriation of Assets)

Commercial Photography Loan Contract

Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)

Data Management Committee

Identity Management Committee

Productivity and Security Services Technology Portfolio Committee

UNCAA Secretary

Pcard Review Committee

Information Security Advisory Council

Internal Control Assessment Committee

Administrative Institutional Effectiveness Council

Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)

Quality Assurance and Improvement Program

ECU

Audit Plan

Year Ending June 30, 2017

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.)
2017 Information Technology Disaster Recovery and Continuity of Operations
Incident Detection and Response Procedures
User Account On-Boarding and Off-Boarding
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.)
Kronos/Payroll
Organizational Continuity
Telemedicine
Comparative Medicine
Division of Health Sciences Contract Revenue
Governance/Ethics
School of Dental Medicine Community Service Learning Centers
One-Card Access
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
Conflict of Interest Management Plans
Academic Library Services Leave Time
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Information Technology Data Governance
Athletic Camps
Human Resources
Parking and Transportation Services
Occupational Therapy
Biostatistics
Enterprise Resource Planning Logical Access
Cloud Computing
Academic Integrity
Student Health Services
Special Investigations (i.e. Misuse or Misappropriation of Assets)
As Occurs

ECU
Audit Plan
Year Ending June 30, 2017

Specific Audits
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Routine Consultations
Committee Assignments/ Other Routine Tasks(i.e. SBI Reports, Assist State Auditor)
Pro-Card Analytics
Travel Expenses Analytics
Self-Assessment of Internal Audit
Risk Assessment/Audit Planning 2017-2018
Risk Assessment/Audit Planning 2016-2017
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
None

ECSU
Audit Plan
Year Ending June 30, 2017

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.)
None
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Pro-Card
Fixed Assets/Other Assets
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
See Operational Reviews
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
UNC-GA Admissions and Financial Aid Review
Hiring Process
Coaches Salaries
Office of State Auditor Reviews
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 2017-2018
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
None

FSU
Audit Plan
Year Ending June 30, 2017

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)	
Testing Services Budget Procedures	
Student Accounts Receivable and Collections	
Departmental Budget Process and Procedures	
Cash Count at Cashier's Office	
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)	
Payment Card Industry (PCI) Security Compliance	
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)	
Review of Internal Control Questionnaire	
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)	
Grant Close-out Process and Procedures	
Equipment Receiving and 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	
Title IX Compliance	
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)	
Second Follow-up to State Auditor's IT Audit	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
As Occur	
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)	
Internal Control Committee	
Banner Steering Committee	
Monitor and Report on University Help Line	
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)	
None	

NC A&T
Audit Plan
Year Ending June 30, 2017

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
Surprise Cash Counts
Student Tuition and Fee Revenues
Auxiliary Contract Revenues
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
Notification Process for Separated Employees
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)
Assessment of Internal Controls over Financial Reporting
Purchasing Cards
Human Resources Benefits
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.)
NCAA Compliance Audit - Phase II
Contracts & Grants-Key Performance Indicators (Time & Effort Reporting and Grant Closeout Procedures)
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
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.)
None

NCCU
Audit Plan
Year Ending June 30, 2017

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.)
Institutional Scholarships & Grants
Pre & Post Award - Sponsored Programs
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.)
Clery Act Compliance
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
IT General Controls Audit
UNC-GA 90 Day Follow-ups
Unidentified Follow-ups
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Eagle Card Office
University Band
Unplanned but Anticipated
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Internal Controls Assessment Committee
Campus Education & Training Presentations
UNCAA Executive Committee
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
UNCAA Annual Conference
Risk Assessment

NCSSM
Audit Plan
Year Ending June 30, 2017

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.)
Operating Efficiencies over Human Resources Forms & Processes
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
None
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Follow-up on prior Student Information System's Access/FERPA Compliance Audit
Follow-up on 2016 Review of the Accelerator Program's Operations
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Hold for unknown/unplanned Investigations
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Consult: Potential Summer Programs Operating Efficiencies
Consult: Information Security Manual development process
Consult: Potential Updates to the Admissions Process
Consult: Potential Improvements to SCSSI Operations
Consult: NCSSM Annual Self-Assessment of Controls over Fin Rptg feedback
Consult: Developing an Accelerator Annual Report
Consult: Other unknown/unplanned consults
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Annual Risk Assessment / FY2018 Audit Plan Development
Board meetings and other unit administrative duties & oversight
Internal audit marketing/new employee orientation

NCSU
Audit Plan
Year Ending June 30, 2017

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)	
Non-Salary Year End Transfer of Expenses	
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)	
Information Technology Network Infrastructure Maintenance	
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)	
Security Applications and Technology (SAT) Services	
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)	
Assessment of Colleges' Research Support Structure	
University Business Operations Division Travel Center Process Pilot	
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)	
Title IX	
Clery Act	
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)	
College of Sciences - Mathematics Grant Funds Investigation	
Controls of Purchase Cards (PCards)	
Data Security Controls Related to Peripheral Devices	
Division of Academic and Student Affairs - Information Technology General Controls	
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	
Office of the State Auditor Fiscal Year 2014-2015 Financial Statement Audit, Information Technology Controls Segment	
University Network Firewall Protection Service Audit	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
As Occur	
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)	
Revise Information Technology (IT) Governance Steering Committee	
University Information Technology Strategic Advisory (ITSAC) Committee and Security Subcommittees	
University-wide Information Technology Risk Assessment	
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)	
Athletics Summer Camps and Clinics - Financial Record Reporting	
College of Sciences Audit of Department of Mathematics Grants	
Office of Information Technology Security Roadmap	
Power America Institute	
Student Development, Health, and Wellness Risk Management Consultation	

UNCA
Audit Plan
Year Ending June 30, 2017

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)	
State Auditor Findings – Follow-Up	
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)	
Monthly IT reports (based upon system changes at the Western Data Center)	
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.)	
Affordable Care Act (Human Resources)	
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 Follow-up	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
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	
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)	
Hotline Education	
Internal Audit Interns	
Inventory Testing	
Internal Audit Consulting Engagements	
Internal Audit Chief Audit Officers’ Meetings	
Audit Software Integration	

UNCC
Audit Plan
Year Ending June 30, 2017

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
Effort Reporting
Scholarship Office
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
IT Security - Disaster Recovery Plan
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.)
Admin Review: College of Health and Human Services
Admin Review: Academic Services
Travel/Complex Payments Office
Niner Tech Store
Business Continuity Program
Emergency Response/Crisis Communications
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 - Football Attendance
NCAA compliance - Investigating Rules Violations
Environmental Health & Safety (Fire Safety and Lab Safety)
Biosafety
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Registrar/Academic Integrity Follow-up
Campus Police/Clery Reporting Follow-up
Special Investigations (i.e. Misuse or Misappropriation of Assets)
As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Information Assurance Committee (IT Governance)
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
None

**UNC-CH
Audit Plan
Year Ending June 30, 2017**

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.)
Access Revocation
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.)
Historically Underutilized Business Program
Clery Act Reporting
Export Controls
Governance - Trustee Orientation
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
UNC Business Compliance Program 2017
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Follow-up for Prior Internal Audit Findings
Follow-up for OSA Audit - 2015 2nd follow-up
Follow-up for OSA Audit - 2016
Special Investigations (i.e. Misuse or Misappropriation of Assets)
As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
CERTIF (UNC-CH Payment Card Industry Compliance Committee)
Internal Quality Assurance Review
Office Systems
HIPAA Risk Assessment
Audit Committee
KPI Reporting
HIPAA Security Liaisons
Data Access and Reporting
UCPPD (University Committee for the Protection of Personal Data)
Risk Assessment and Audit Plan
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
None

UNCG
Audit Plan
Year Ending June 30, 2017

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
Auxiliary Enterprises
Gift Processing
Self-Assessment of Internal Controls
Weatherspoon Arts Foundation (Inventory Observation)
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.)
None
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)
Capital Projects
Departmental Receipts
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)
Misuse or Theft of State Property (reporting)
Purchasing - Purchase Orders
Travel Expenditures
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 (Financial Audit)
Special Investigations (i.e. Misuse or Misappropriation of Assets)
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

**UNCP
Audit Plan
Year Ending June 30, 2017**

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 and Disaster Recovery Plan
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)
Cash Collections - Football Games and Student Activity Events
Annual Inventory Observation and Surprise Cash Counts
Fixed Assets
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)
Human Resources - Hiring Process
Purchasing/Facilities - Capital Improvement Projects and Personal Services Contracts
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.)
Campus Safety
Athletic Camps and Clinics
Governance - University Policies
Grants
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Pending but Built into Audit Plan
Special Investigations (i.e. Misuse or Misappropriation of Assets)
Pending but Built into Audit Plan
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Internal Control Assessment Committee
Residency Appeals Committee
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Financial Audit of Friends of UNCW
Student Internship

UNCSA
Audit Plan
Year Ending June 30, 2017

Specific Audits
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)
FYE16 Cash Count and Receipting Review
FYE17 Cash Count and Receipting Review
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)
IT Performance Audit
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.)
None
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 & Safety - Life Safety
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
IA Follow-up - Housekeeping Complaint
IA Follow-up - Mental Health Counseling
IA Follow-up - Vendor Contracts/Payments
IA Follow-up - Business Continuity/Disaster Recovery
IA Follow-up - Housekeeping Survey Report
IA Follow-up - 10 month Employee Pay
2nd Follow-up to OSA Report - IT
Follow-up to NCSEAA Report - SFA
Special Investigations (i.e. Misuse or Misappropriation of Assets)
As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Self Assessment of Internal Controls
Audit Committee
Search Committees
Enterprise Risk Management
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Risk Assessment and Audit Planning
IA Strategic Plan and Assessment
Quality Assessment and Improvement Activities

UNCW
Audit Plan
Year Ending June 30, 2017

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.)	
Disaster Recovery Planning	
ImageNow	
IT Procedures Validation, Phase II	
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)	
Campus Wide Surprise Cash Counts	
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)	
Randall Library	
Abrons Student Health Center	
College of Arts and Sciences	
Center for Marine Science Consultation	
Student Affairs Mini-Audit	
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)	
Sponsored Programs and Research Compliance (SPARC), Phase I	
SPARC, Phases II and III	
Environmental Health & Safety	
Purchasing Card	
Campus Dining/Aramark Contract	
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)	
Include investigations of internal and external hotline reports as well as any similar types of investigations, regardless of the source.	
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.)	
Other Quality Assurance Activities	
Risk Assessment/Audit Plan	
Campus Training	

WCU
Audit Plan
Year Ending June 30, 2017

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)	
Information Systems, access and storage of data	
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)	
Information Systems, access and storage of data (same as above, integrated)	
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)	
Business Processes, Campus Wide	
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)	
Review of Safety Training, Labs	
Review of Business Continuity Plans, continued	
Review of Building Emergency Action Plans, in progress	
Business Processes, Campus Wide	
Review of Faculty Credentialing	
Compliance Audits (Include audits/reviews of compliance with federal and state requirements Also include audits/reviews of compliance with university policies and procedures.)	
Random/Recurring Audits of:	
IT Fixed Assets	
Petty Cash	
Grant Activity	
Purchasing Card Transactions	
Purchasing Card Industry Data Security Standards	
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)	
Networking Closets	
SciQuest, additional follow up	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	
Include two to three hotlines and investigations each year	
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)	
Data Security Stewardship Committee	
Information Technology Leadership Council	
Southern Association of Colleges and Schools Program Review SharePoint Site	
Operational Outcomes Assessment Committee	
Enterprise Risk Management Council	
Computer Security Incident Response Team	
University of North Carolina Auditor's Association	
Association of College and University Auditors	
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)	
Annual Risk Assessment	
Analysis of Health Services and Purchasing Card Transactions using Tableau Visual Risk IQ	

WSSU
Audit Plan
Year Ending June 30, 2017

Specific Audits	
Financial Audits/Reviews (Include audits/reviews having a direct relation to financial information at the institution.)	
FYE16 Cash and Receipting Review	
FYE16 Fuel Inventory Observation and Review	
Payroll Processing	
FYE17 Cash and Receipting Review	
FYE17 Fuel Inventory Observation and Review	
Information System Controls (Include audits/reviews of information systems, including general controls, application controls, and disaster recovery.)	
IT Operations	
Audits/Reviews of Internal Controls (Include audits/reviews of internal control systems and processes.)	
Fraud Risk Assessment	
Business Services	
Performance/Operational Audits and/or Reviews (Include audits/reviews of departmental operations and activities.)	
Student Financial Aid Resource Review	
Homecoming Parade	
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 Compliance Monitoring	
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)	
2nd Follow-up to OSA Report - Title III	
IA Follow-up - Business Continuity Management	
IA Follow-up - P-Card INV	
IA Follow-up - Computer Accountability	
IA Follow-up - Temp Employee OT	
IA Follow-up - P-Card Monitoring Review	
IA Follow-up - Athletic Fundraising	
IA Follow-up - Clery Act Compliance	
IA Follow-up - Travel Payments	
IA Follow-up - Employee Relations	
IA Follow-up - Athletics Search Process	
3rd Follow-up to OSA Report - IT	
2nd Follow-up to OSA Report - Student Financial Aid	
Special Investigations (i.e. Misuse or Misappropriation of Assets)	

WSSU
Audit Plan
Year Ending June 30, 2017

Specific Audits	
OSA Hotline Complaint - Scraps	
OSA Hotline Complaint - Grounds	
OSA Hotline Complaint - Environmental Services	
Internal Complaint - Overtime	
GA Anonymous Complaint - Enrollment Mgmt	
Internal Fraud - P-Card	
Internal Complaint - Missing Receipts	
Internal Complaint - SA Checkbook	
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)	
Self-Assessment of Internal Controls	
Audit Committee	
Search Committees (university-wide)	
University Strategic Planning Committees	
Executive Staff	
Compliance Calendar Implementation and Monitoring	
Enterprise Risk Management	
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)	
IA Administrative Assessment	
IA Strategic Plan and Assessment	
Risk Assessment and Audit Planning	
Quality Assessment & Improvement Activities	

UNC-GA
Audit Plan
Year Ending June 30, 2017

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.)
Controls over End User Data Storage & 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.)
Hold for Requests from UNC-TV
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 Grant Sub-recipient Monitoring Requirements
Audit Findings Follow-up (Follow-up activity related to audit findings resulting from external audits and those from internal audit activity.)
Follow-up on 2016 OSA IT General Controls Audit
Follow-up on 2016 ECSU Financial Aid & Admission Review
Follow-up on 2016 UNC-GA Travel & P-card Review
Special Investigations (i.e. Misuse or Misappropriation of Assets)
As Occurs
Special Assignments (Include special activities assigned to the internal auditor, including committee assignments and other activities not involving audit/review activities.)
Consult: UNC-TV Costing Methodology
Consult: Internship Program for HBCU/policy & procedure update
Consult: UNC-GA Annual Self-Assessment of Controls over Financial Reporting
Consult: Other unknown/unplanned Consults
Other (Include other internal audit activities not included elsewhere. The entries here should be very limited.)
Annual Risk Assessment / Audit Plan Development
Board meetings and other unit administrative duties & oversight
Internal audit marketing/new employee orientation
Internal audit services to NCSSM & NCSEAA