



MEETING OF THE BOARD OF GOVERNORS  
Committee on Audit, Risk Management, and Compliance

November 18, 2020 at 3:15 p.m.  
Via Videoconference and UNC-TV Live Stream  
University of North Carolina System Office  
Center for School Leadership Development, Room 128  
Chapel Hill, North Carolina

**AGENDA**

- A-1. Approval of the Minutes of October 21, 2020..... Mark Holton
- A-2. Internal Audit in the UNC System ..... Lynne Sanders
  - a. Summary of UNC System Internal Audit Activities for 2019-20
  - b. Approval of UNC System Internal Audit Plans for 2020-21
- A-3. UNC System Office Internal Audit Update ..... Joyce Boni
- A-4. Adjourn



MEETING OF THE BOARD OF GOVERNORS  
Committee on Audit, Risk Management, and Compliance

## DRAFT MINUTES

October 21, 2020  
Via Videoconference and UNC-TV Live Stream  
University of North Carolina System Office  
Center for School Leadership Development, Board Room  
Chapel Hill, North Carolina

This meeting of the Committee on Audit, Risk Management, and Compliance was presided over by Chair Mark Holton. The following committee members, constituting a quorum, were also present: Pearl Burris-Floyd, James L. Holmes, Jr., Terry Hutchens, Wendy Floyd Murphy, and Art Pope.

Chancellors participating were Nancy Cable and Sharon Gaber.

Staff members present included Lynne Sanders, Thomas Shanahan, and others from the UNC System Office.

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### 1. Call to Order and Approval of the Minutes of September 16, 2020 (Item A-1)

The chair called the meeting to order at 11:00 a.m., on Wednesday, October 21, 2020.

Chair Holton reminded all members of the committee that the meeting would be conducted pursuant to new amendments to the Open Meetings Act, which establish that all votes be taken by roll-call vote. The chair also reminded committee members of their duty under the State Government Ethics Act to avoid conflicts of interest and appearances of conflict of interest. The chair asked if there were any conflicts or appearances of a conflict with respect to any matter coming before the committee. No members identified any conflicts at the time.

The chair next called for a motion to approve the open session minutes of September 16, 2020.

**MOTION:** Resolved, that the Committee on Audit, Risk Management, and Compliance approve the open session minutes of September 16, 2020, as distributed.

**Motion:** James L. Holmes, Jr.

**Motion carried**

Roll Call Vote	
Holton	Yes
Burris-Floyd	Yes
Holmes	Yes
Hutchens	Yes
Murphy	Yes
Pope	Yes

## **2. UNC System Office Chief Information Security Officer Update (Item A-2)**

Chair Holton called on Kevin Lanning to present to the committee an overview on cybersecurity. Mr. Lanning provided a summary on the threats, challenges, and strategy for the UNC System's information security landscape.

Mr. Lanning then called on Keith Werner to provide the committee an update on IT governance.

**This item was for information only.**

## **3. MCNC Security Services Update (Item A-3)**

The chair welcomed MCNC President and CEO Tracy Doaks and MCNC President of Security Initiatives & Chief Information Security Officer Chris Beal to present to the committee an update on the cybersecurity solutions and partnership opportunities offered by MCNC and uniquely tailored to NC's education community.

**This item was for information only.**

## **4. Update on UNC System Public Safety Training Center (Item A-4)**

The chair called on Thomas Shanahan to call on Fred Sellers and Brent Herron to present an update to the committee on the campus police departments and the UNC System Public Safety Training Center.

Mr. Sellers summarized the campus community policing activities and support the campus police departments have been providing on campus during the COVID-19 pandemic and he also discussed the upcoming preparations for the elections.

Mr. Herron reported that the four training courses that began in July 2020 at the UNC System Public Safety Training Center are going as planned. The next course offered will be a two-day de-escalation certification training course in December 2020. The training center is receiving good reviews from the campus police officers and training staff.

**This item was for information only.**

## **5. Adjourn**

There being no further business, the meeting adjourned at 12:04 p.m.

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Terry Hutchens, Secretary

## AGENDA ITEM

A-2. Internal Audit in the UNC System..... Lynne Sanders

**Situation:** By law, each institution is required to have an internal audit function. The CARMC charter identifies the committee's oversight responsibility for the University's internal audit function. An overview of internal audit in the UNC System is provided along with a summary of internal audit activities from the previous fiscal year. In addition, the 2020-21 UNC System-wide internal audit plan summary is presented for review and approval.

**Background:** Chapter 143, Article 79 of the NC General Statutes outlines basic requirements for the establishment of internal audit functions for the UNC System. In accordance with the CARMC charter, the committee is to review an annual summary of work performed by the audit committee of each constituent institution's board of trustees.

Chapter 100.1 of the UNC Policy Manual – Section 301 of *The Code* requires CARMC to review a summary of the constituent institutions' internal audit plans. In relation to this, the CARMC charter requires the committee to review and approve an annual summary of UNC System-wide internal audit plans as submitted by each constituent institution and the UNC System Office.

**Assessment:** As needed, internal auditors updated their 2019-20 internal audit plans to meet the changing demands at their respective institutions, and they have issued reports, memorandums, and other correspondence, as necessary, to respond to the completion of internal audit work. Attachments A.1 and A.2 provide a summary of reports, memorandums, follow-ups, and work effort of each internal audit department in the UNC System. This information is provided to the committee for information only.

Attachment B provides a summary of individual institutions' internal audit plans, which have been reviewed and approved by the audit committee of each constituent institution's board of trustees. The summary is for the committees' review and approval, and, with the committee's approval, will be forwarded for a vote by the full Board through the consent agenda.

**Action:** Attachment B requires a vote by the committee, with a vote by the full Board of Governors through the consent agenda.





# INTERNAL AUDIT IN THE UNC SYSTEM

S. Lynne Sanders, CPA  
Vice President for Compliance and Audit Services

# Overview

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- Legislative Requirements
- Organizational Structure
- Summary of Internal Audit Activities for 2019-2020
- Approval of Internal Audit Plans for 2020-2021

# Legislative Requirements

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- Chapter 143, Article 79 of the NC General Statutes
  - Requirements for an internal audit function
  - Compliance with Standards for the Professional Practice of Internal Auditing (IIA)
    - Independence
    - Performance Standards
    - Reporting Standards
    - Quality Assurance Reviews



# Legislative Requirements (continued)

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- Chapter 143, Article 79 of the NC General Statutes
  - Director of Internal Auditing
  - Council of Internal Auditing
  - Confidentiality of workpapers
  - Obstruction of audit

# Legislative Requirements

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- NC General Statute 116-40.7
  - Independent reviews and analyses
  - Provide management information to promote accountability, integrity, and efficiency
  - Access to any records, data, or other information necessary to carry out duties

# Organizational Structure

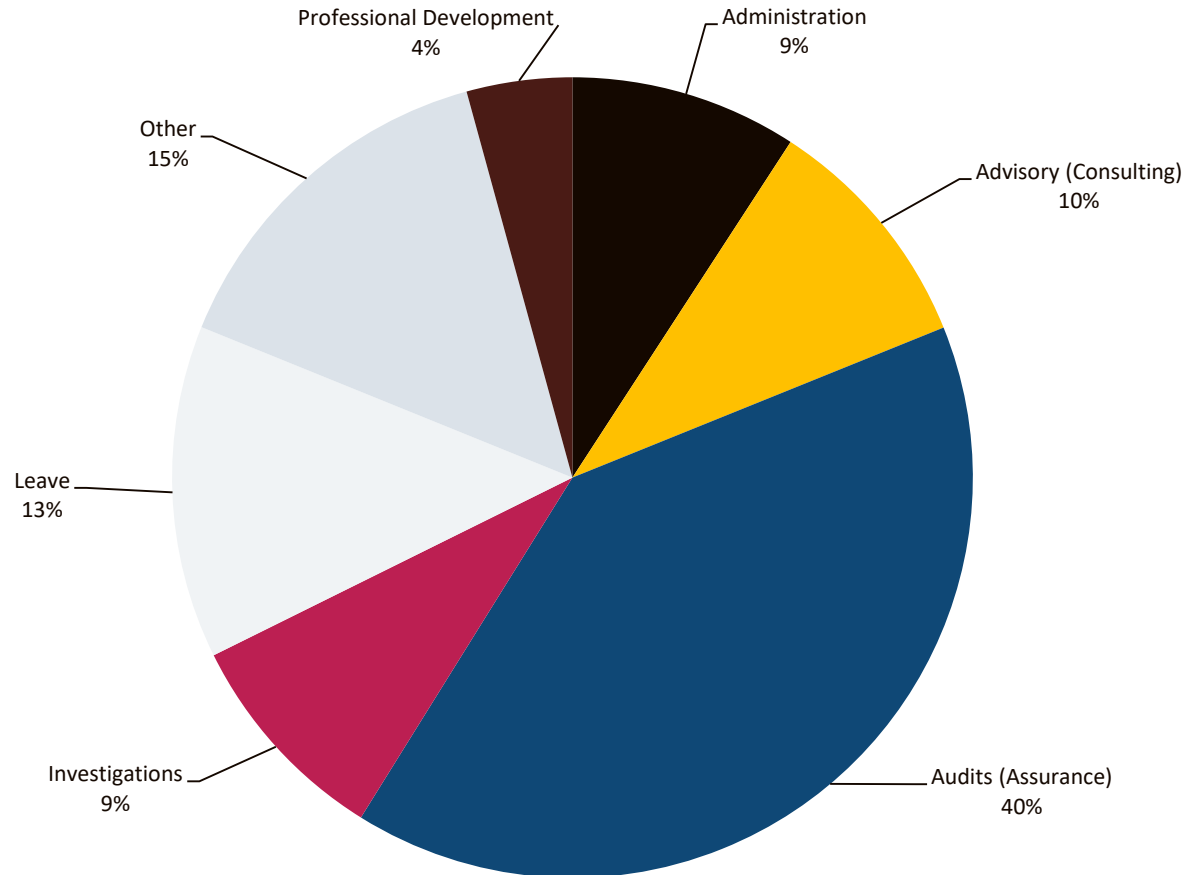
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- Role of the UNC System Office
- Chief Audit Officer
- Internal Audit Staff
- Shared Services
- Reporting Relationship
  - Board of Trustees
  - Chancellor or designee

# Summary of UNC System Internal Audit Activities

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Actual Hours – FY20



# Summary of UNC System Internal Audit Activities

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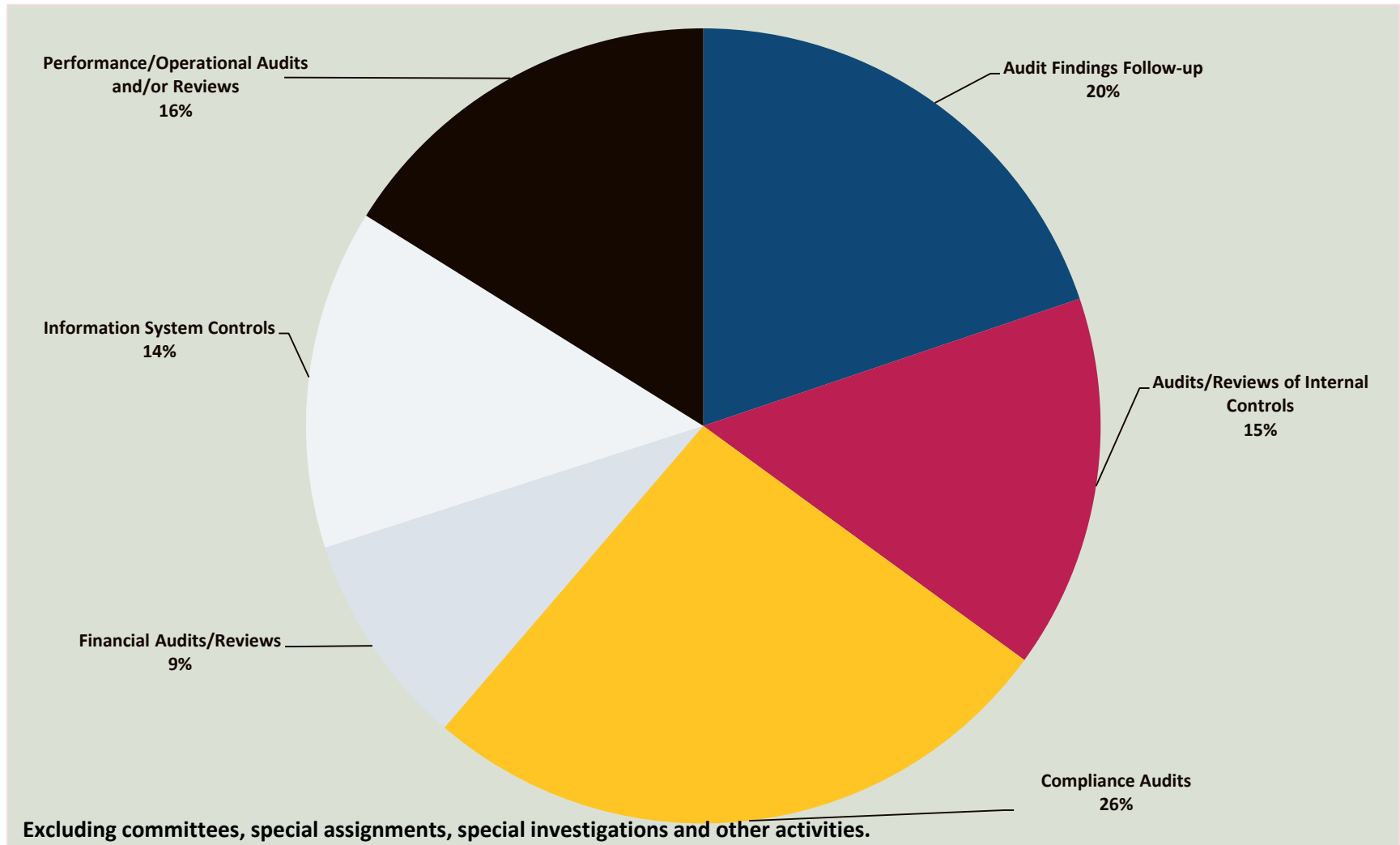
- Data analytics
- Response to COVID-19
- Committee work
- Professional development

# Internal Audit Plans for 2020-2021

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- Risk based approach to developing plan
  - Surveys and interviews
  - Consideration of emerging trends in higher education, emerging risks, and hot topics
  - Review of strategic plan
  - Consideration of enterprise risks
  - Matrix of responses
  - Ranking
- Summary of planned audit effort

# Summary of Planned Audit Effort – 2020-2021



# Summary of Planned Audit Effort for 2020-2021

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- Response to current risks reflected in the plans
  - Information Technology
  - Title IX
  - COVID Funding
- Audit Finding Follow-up



# Approval of Internal Audit Plans for 2020-2021

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- Approval by the chancellor
- Approval by the board of trustees
- Approval by the board of governors

THANK YOU

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## Summary of University System Internal Audit Activities - July 1, 2019 - June 30, 2020

### ***Appalachian State University***

Access Review (4)  
 Appalachian Real Estate Holdings, Inc. 6-30-2019  
 Athletics Financial Audit  
 Child Development Center  
 College of Fine and Applied Arts Transfers  
 NCAA Paid Attendance Ticket Audit  
 Education & Technology (4)  
 Fixed Asset Control (3)  
 Follow-up: ADA Admin Requirements  
 Follow-up: Basketball Camp Store  
 Follow-up: FLSA Exempt Comp Time  
 Follow-up: Gramm-Leach-Bliley Act  
 Follow-up: Housing Timekeeping  
 Follow-up: Hayes School of Music Marching Band  
 Follow-up: Volleyball Camp Store  
 Forest Product Invoicing  
 Fund Reconciliation (4)  
 Gear Up Year 5  
 Housing Financial Audit  
 IT Security Risk Assessment Review  
 Internal Controls - P3  
 Inventory FYE 2019  
 IT Learning Management System  
 New River Light & Power (NRLP) Financial Audit  
 NRLP Financial Audit 12-31-2019  
 P-Card Expenditures (4)  
 Petty Cash & Change Fund Counts FYE 2019  
 Receipt Books FYE 2019  
 Travel Disbursements (4)  
 Tuition Waivers Investigation

### ***East Carolina University***

2nd Follow-up: Americorps Grant Program  
 A&F Employee Time Reporting and Comp Leave  
 Academic Affairs Unit Expense Review (CMGT)  
 ADA and Section 504 Compliance  
 Admin and Finance Student Employee  
 Concerns about Specific Student Accounts  
 CRW Student Club Sports Drivers  
 ECU and ECUF Investment Performance  
 Enterprise Vehicle Rentals  
 ERM Maturity Assessment  
 Follow-Up Student Conduct Process  
 Follow-up: CCTV Security Camera Controls  
 Follow-up: CRW Club Sports

### ***East Carolina University (Continued)***

Follow-up: Grants and Contracts (AICFR)  
 Follow-up: SODM CSLC Operations  
 Follow-up: Student Transit  
 Follow-up: University Youth Programs  
 Health Sciences Employees Time Reporting  
 HS Faculty Member Time and Resource Use  
 Internal Audit IIA Self-Assessment  
 IT and Data Incident Response Process  
 Kronos Off-Campus Punches  
 Kronos Time and Leave Records  
 PeopleAdmin Position Approval Process  
 SoDM Employee Patient Billing  
 Sponsored Programs T&E Reporting  
 Student Affairs Employee Time and Resource Use  
 Technology Security Assessment Process  
 Third Party Service Provider Controls  
 University Advancement Gift Accounting and Reporting

### ***Elizabeth City State University***

Consultative Review of Off-Campus Storage Facilities  
 Contract Administration for Construction and Repair Work  
 Employee Separations  
 Employee Time Abuse  
 Follow-up: Admissions Operations  
 Follow-up: Contracts & Grants  
 Follow-up Financial Aid Operations  
 Follow-up: Travel Process  
 Purchasing Process-Accounts Payable Function  
 University Advancement Operations

### ***Fayetteville State University***

Assessment of Internal Controls  
 Hotline Referral (Possible Inaccurate Reporting of Leave)  
 Hotline Referral International Education Program  
 Office of State Auditor - Hotline Referrals (19 Miscellaneous Complaints Related to Timely Background Checks, Use of Contracted Personnel, Improper Use of Parking, etc.)  
 Response to Allegations referred by The University of North Carolina System

**North Carolina A&T State University**

Allegation-Misuse of Grant Funds  
 Assessment of Internal Controls over Fin.  
 Reporting FYE 2019  
 Follow-up: Conflict of Interest Form Submission  
 Process  
 Follow-up: Review of a Student Organization's  
 Financial Records  
 NC OSA Hotline Referrals (2)  
 Post-Award Contracts and Grants Audit  
 Tuition Surcharge Process Review 2017

**North Carolina Central University**

Athletics Compliance Review  
 BRITE Financial Review  
 Ethics & Governance  
 Follow-Up: Eagle Card Review  
 Follow-up: Office of International Affairs  
 Follow-up: Parent Plus Loans Compliance Review  
 Hotline Complaint: Employee Access to Search  
 Pool  
 Human Resources Audit  
 Investigative Audit: Misuse of University  
 Equipment  
 Investigative Audit: Police Department  
 Investigative Audit: School of Education  
 Jazz Studies  
 Jeanne Clery Disclosure of Campus Security  
 Policy and Campus Crime Statistics Act  
 Office of Scholarships and Student Aid Audit  
 Purchasing Department Audit  
 School of Education: Graduate Application  
 Sports Performance  
 University Police Department  
 University Towing Operations

**North Carolina School of Science & Mathematics**

Follow-up: Prior Audit Recommendations  
 FY2019 Risk Assessment for FY20 Audit Plan  
 Review of Additional Pay

**North Carolina State University**

Audit of Corrective Actions Implemented in  
 Response to the National Science Foundation  
 2018 Performance Audit of Incurred Costs for  
 North Carolina State University

**North Carolina State University (Continued)**

Audit of Expenditures from Special Academic  
 Program Resources Audit Report  
 College of Engineering - Materials Science and  
 Engineering - Purchasing Investigation  
 College of Engineering - Materials Science and  
 Engineering Investigation  
 Follow-up: College of Agriculture and Life  
 Sciences - Poultry Science - Feed Mill Education  
 Unit Investigation  
 Non-Salary Year End Transfer of Expenses

**University of North Carolina at Asheville**

IT Security  
 Reporting of System Changes

**University of North Carolina at Chapel Hill**

Athletic Ticket Sales  
 Campus Safety and Security Active Assailant  
 Armed Intruder  
 Clinical Trials Participant Remuneration  
 ConnectCarolina Human Resources and Payroll  
 PeopleSoft Access Controls Review  
 Consultative Services - Computer Science  
 Department  
 Dean of the School of Social Work Improper  
 Travel  
 Department of Chemistry  
 Department P-Card Special Project Review  
 Digital Online Learning Review  
 Eshelman School of Pharmacy Revenue  
 Recognition  
 Facilities Services - HUB Compliance Audit  
 Grant Closeouts  
 Higher Education Opportunity Act Compliance  
 Housekeeping Staffing Matters  
 Human Resources New Employee Orientation  
 Information Technology General Control Review -  
 Kenan Flagler Business School  
 NCAA Athletics Eligibility Certification  
 NCAA Student-Athlete Financial Aid Compliance  
 OIA Lineberger Sprinkler Room  
 Preferential Treatment  
 Protocol Development - Conflict of Interest  
 Self-Assessment of IT User Access  
 Sonja Haynes Stone Center for Black and Cultural  
 History

**University of North Carolina at Chapel Hill  
(continued)**

Special Project EthicsPoint (4)  
Work-Study Overpayment

**University of North Carolina at Charlotte**

Academic Affairs Distance Education & Online Programs  
Accreditation Review  
ADA Compliance  
Admin Review-Student Affairs  
Administrative Review-Business Affairs  
Administrative Office  
Athletics Time and Attendance  
Auxiliary Services - Bookstore  
Cato College of Education-Grants  
Classroom Support  
EHS Radiation Safety Program  
General Computer Controls Review  
I-9 Verification  
Internal Control Testing (2)  
Internal Quality Assessment for Fiscal Year Ended 6/30/2019  
IUCRC Grant Investigation  
NCAA Football Attendance Verification

**University of North Carolina at Greensboro**

UNCG Athletics NCAA AUP FY20  
UNCG Child Care Ed Program FY20  
UNCG Clery Act FY20  
UNCG Disaster Recovery Plans FY19  
UNCG Purchasing FY20  
UNCG State Property (Misuse/Theft) Audit Report FY20  
User Access Controls FY19  
Weatherspoon Arts Foundation - Art Collection Inventory Observation

**University of North Carolina at Pembroke**

Follow-up: Givens Performing Arts Center  
Interdepartmental Fees and Charges  
Inventory Observation  
Petty Cash (Surprise Counts)  
Response to State Auditor's Referral - Library  
Student Holds Audit

**University of North Carolina School of the Arts**

Environmental Health and Safety  
Follow-up: IT Operations  
Follow-up: Worker Classification  
Risk Monitoring - Police and Public Safety

**University of North Carolina System Office**

Contracting Process Review  
Data Security Audit of the UNC Datamart  
Follow-up: IT 1-End User Security Awareness  
Follow-up: IT 2-Banner Hosting ITGC  
Follow-up: Prior Audit Findings  
FY2019 Risk Assessment for FY20 Audit Plan  
Investigation of Noncompliance and Misuse  
Review of UNC-TV PCI Compliance  
Special Project: QAR Team Participation

**University of North Carolina Wilmington**

Center for Marine Science (CMS)  
CMS: Program Income Compliance  
CMS: Environmental Health & Safety  
CMS: Marine Biotechnology in North Carolina (MARBIONC) Tenant Management  
CMS: MARBIONC Development Group, LLC (MDG) Operations  
Fixed Assets  
Follow-up: Cameron School of Business  
Follow-up: Center for Innovation and Entrepreneurship (CIE)  
Follow-up: College of Arts and Sciences  
Follow-up: Facilities (Project Management) Review  
Follow-up: Purchasing Card Review  
Fraud Risk Assessment  
Free Speech Complaint  
Friends of UNCW Financial Audit  
Graduate School Consultation  
Physical Plant Procedures Consultation  
QAR Self-Assessment  
Testing Services Consultation  
UNCW One Card Office

***Western Carolina University***

Audit of Deposits (13)  
Capital Assets - Ramsey Center  
Capital Assets - Residential Living  
Clery Act Audit  
Consultative Review of Business Continuity of  
Operations Plans  
Consultative Review of SOC 2, Type 2 or SOC 3  
Reports  
Follow-up: Letter Laboratory Safety and Training  
School of Nursing  
Investigative Review of Contracts  
Laboratory Safety and Training, School of Nursing  
Review of Deposits (2)  
Student Mental Wellness Audit  
Recertification of Access to SecureShares and  
Bounty 2 Folders Harboring Sensitive Data  
Recertification of Access to Systems and  
Applications Harboring Sensitive Data

***Winston-Salem State University***

Counseling Investigation  
Follow-up: Enrollment Management  
Follow-up: Housing and Residence Life  
Risk Monitoring Memo - Budgetary Controls  
Risk Monitoring Memo - IT - Strategy,  
Performance, & Operations  
Risk Monitoring Memo - Minors on Campus  
Risk Monitoring Memo - NCAA Compliance -  
Health & Safety  
Satisfactory Academic Progress Investigation

## Attachment A.2: Reporting and Resolution of Audit Findings July 1, 2019 - June 30, 2020

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
Appalachian State University	Forest Product Invoicing	Internal Control/Assessment	7/25/2019	3	(1) Conflict of Interest (2) Deficiency in internal controls over sale and purchase of forest product (3) Misuse of state property	Follow-Up Pending
Appalachian State University	Fund Reconciliation	Compliance	8/26/2019	3	(1) One state funds were not assigned a reconciler, and therefore the Departmental Fund Activity Reconciliation Forms were not completed. (2) For three state funds the Department Fund Activity Reconciliations was not completed for the entire quarter ended June 30, 2019 (3) For two state funds the required Department Fund Activity Reconciliations was completed but the reconciliations were not approved in accordance with policy.	Resolution in Process
Appalachian State University	Petty Cash & Change Fund Counts FYE 2019	Financial	8/27/2019	1	One instance was found in which one division did not adequately reconcile after an event.	Resolved - Follow-up Completed
Appalachian State University	Inventory FYE 2019	Financial	8/27/2019	1	We performed a sample physical count of Rental Textbooks inventory which indicated material variances of 33% between the bookstore physical count and the OIA physical count. We were able to reconcile the sampled OIA physical count to the system count with a 3% variance.	Resolved - Follow-up Completed
Appalachian State University	Receipt Books FYE 2019	Financial	8/27/2019	4	(1) We identified 28 instances (across 12 departments and comprising 15 receipt book custodians) of late deposits. (2) We identified two departments that incorrectly dated the receipt as of the deposit date instead of the date that the funds were received. (3) We identified one department that did not meet receipting documentation requirements. This department double receipted out of two receipt books for the same transactions. (4) We identified one department that had predominantly illegible, missing and improperly voided receipts as related to a single event.	Resolved - Follow-Up Completed
Appalachian State University	P-Card Expenditures	Compliance	8/27/2019	1	We found instances in which the Taxation of Gifts policy was not followed.	Resolution in Process
Appalachian State University	Education & Technology	Compliance	11/8/2019	2	(1) One department improperly coded a transaction totaling \$2,605 to E&T funds. (2) We noted two departments split purchases into multiple transactions that were individually below \$5,000. Each department's purchase totaled greater than \$5,000 (the single transaction limit and the threshold at which bids and/or quotes are required).	Resolved - Follow-Up Completed
Appalachian State University	Fixed Asset Control	Compliance	11/8/2019	1	One asset from one department was not in the specified location and had been transferred to another department without proper documentation.	Resolved - Follow-Up Completed
Appalachian State University	Travel Disbursements	Compliance	11/8/2019	1	Our testing confirmed that 23 travel advances for AY 2019 travel remained uncleared as of 10/29/19 and were non-compliant with the 30-day requirement.	Follow-Up Pending
Appalachian State University	Fund Reconciliation	Compliance	12/6/2019	3	(1) For three trust funds, the Department Fund Activity Reconciliations were not completed for the entire quarter. (2) For five trust funds, the required Department Fund Activity Reconciliations were completed but the reconciliations were not approved for the entire quarter. (3) One fund that needed assessment regarding the reconciliation steps required (i.e. assignment of a reconciler or exemption from system processing due to the nature of the fund).	Resolution in Process



Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
Appalachian State University	P-Card Expenditures	Compliance	12/6/2019	2	(1) We noted multiple instances in which a vehicle was rented at rates above the state contracted rates. (2) We noted multiple instances in which upgraded vehicles were rented without documented prior approval for the upgrade (State Budget Manual section 5.1.27).	Follow-Up Pending
Appalachian State University	Fund Reconciliation	Internal Control/Assessment	3/2/2020	1	For one state fund, the Department Fund Activity Reconciliation Approvals were not completed for the entire quarter ended December 31, 2019. The required Department Fund Activity Reconciliations were completed but the reconciliations were not approved in accordance with policy.	Resolution in Process
Appalachian State University	IT Security Risk Assessment Review	Information Systems	3/6/2020	1	The risk assessment process was not fully completed in accordance with University standards.	Follow-Up Pending
Appalachian State University	P-Card Expenditures	Internal Control/Assessment	3/9/2020	3	(1) Insufficient Supporting Documentation: Inadequate receipts, lack of Documentation of P-Card Purchase Form and travel authorizations provided with P-Card packets (2) Travel Documentation and Travel Policy non-compliance: Pre-payments for lodging and excess lodging costs without documented pre-approval (3) Policy Non-Compliance: Items shipped to a personal residence and payment of sales tax.	Follow-Up Pending
Appalachian State University	Education & Technology	Internal Control/Assessment	4/29/2020	1	One department improperly coded three travel transactions to E&T funds.	Follow-Up Pending
Appalachian State University	Fund Reconciliation	Internal Control/Assessment	6/5/2020	2	(1) For six trust funds, the Department Fund Activity Reconciliation procedure steps were not completed in compliance with policy. (2) For three funds, assignment of a reconciler or exemption from system processing due to the nature of the fund is needed.	Resolution in Process
Appalachian State University	P-Card Expenditures	Internal Control/Assessment	6/5/2020	3	(1) One department improperly coded a food supplies transaction to state funds. (2) We noted one department failed to submit one monthly p-card reconciliation report and was unable to provide documentation of proper approval for food purchases for two transactions. (3) We noted one instance in which a procurement card was issued to a non-permanent employee. This is an exception to University Policy 509.23 Procurement Card Program §4.3.1.1.	Follow-Up Pending
East Carolina University	PeopleAdmin Position Approval Process	Performance/Operational	8/29/2019	4	(1) HR Employment should document a standard operating procedure that outlines their role in the hiring proposal process. (2) Three hires made in FY19 were not compliant with the EHRA Recruitment Compliance Review Process standard operating procedure. (3) Periodic review of user access to PeopleAdmin is not being conducted in accordance with the standard operating procedure. (4) Opportunity to improve the process for user access control for EHRA employees that change roles without a break in service.	Resolved - Follow-up Completed

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
East Carolina University	Third Party Service Provider Controls	Integrated	9/9/2019	6	(1) Opportunity to utilize the Total Contract Manager to produce a comprehensive inventory of third-party service providers and enhance communication; (2) Lack of enforcement and review of the provisions outlined in the Information Security Risk Acceptance form (3) Opportunity to enhance the ECU Information Technology Memorandum of Understanding; (4) Controls can be strengthened to reduce contractual risk for third-party service providers who provide information technology services (5) Not all executed contracts contain the ECU Information Technology Memorandum of Understanding; (6) Opportunity to consistently inform Cloud System Administrators of their responsibilities for routine security requirements	Follow-up Completed
East Carolina University	Admin and Finance Student Employee	Investigative	9/17/2019	1	Student employee clocked in and out from home, resulting in being paid for hours not actually worked.	Resolved - Follow-up Completed
East Carolina University	SoDM Employee Patient Billing	Investigative	9/17/2019	2	(1) Inaccurate billing for patient who was an SoDM employee (2) Employee created, accessed and updated their own patient record	Resolved - Follow-up Completed
East Carolina University	ECU and ECUF Investment Performance	Performance/Operational	10/8/2019	1	Not all Investment Committee members submit the annual evaluation of the investment consultant.	Resolved - Follow-up Completed
East Carolina University	HS Faculty Member Time and Resource Use	Investigative	10/29/2019	1	Noncompliance with the policy on external professional activities for pay.	Resolved - Follow-up Completed
East Carolina University	CRW Student Club Sports Drivers	Investigative	11/5/2019	1	Student drivers did not report hours for driving to and from competitive events in prior year(s), impacting the University's insurance policy coverage in the event of an accident or adverse event.	Resolved - Follow-up Completed
East Carolina University	ADA and Section 504 Compliance	Compliance	11/11/2019	6	(1) The roles and responsibilities of the ADA Coordinator are not clearly defined and contact information could be easier to locate on the University's website (2) No self-evaluation of the University's programs, activities, services, policies, and practices (3) The ECU ADA Assessment Report has not been updated to reflect changes made to ECU facilities (4) Opportunity to develop formal processes to ensure maintenance of accessible features (5) No written guidance for employees and visitors regarding interpreters and auxiliary aids (6) Opportunity to improve the documentation for providing disability accommodations for employees	(1) Resolved - Follow-up Completed (2) Resolution in Progress (3) Resolution in Progress (4) Resolution in Progress (5) Resolution in Progress (6) Resolution in Progress
East Carolina University	University Advancement Gift Accounting and Reporting	Performance/Operational	1/14/2020	5	(1) There are not current written campaign counting and reporting guidelines within University Advancement (2) Campaign numbers are publicly displayed in total but not broken down into current and deferred gifts as recommended by CASE (3) Pirate Club year-end pledge write-offs are not accounted for in the campaign numbers (4) Changes in IRS and CASE Standards warrant continued conversation about reporting of Pirate Club contributions towards campaign goals (5) Contributions for some categories of premium seating include the price of season tickets and are being counted in campaign numbers	Resolved - Follow-up Completed
East Carolina University	Kronos Off-Campus Punches	Investigative	1/31/2020	1	Instances of non-exempt employees clocking in and out from off campus without permission or reason to do so, resulting in overpayment to these employees.	Resolved - Follow-up Completed

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
East Carolina University	Kronos Time and Leave Records	Integrated	1/31/2020	9	(1) No Reconciliation of Identified Anomalies and Tickets Submitted/Completed (2) Some Kronos Timecards Lack Approval by Employee and/or Supervisor (3) Inaccurate Time and Leave Reporting Requires Extensive Effort by Payroll to Correct (7) Instances of exempt employees accounting for "compensatory time" earned and taken outside of Kronos (8) Instances of Emergency Callback Time and Pay Inaccuracies (9) Some Employees did not record leave as required	All findings: Follow-Up pending
East Carolina University	Sponsored Programs T&E Reporting	Compliance	2/28/2020	4	(1) Cost Share KPIs, SOP, and Rule need revision (2) No consistent approach to reviewing teaching workload in relation to sponsored research effort (3) Opportunities to improve supporting documentation for some non-time and effort expenses (4) Opportunities to strengthen controls over participant payments	(1) Resolved - Follow-up Completed (2) Resolution in Progress (3) Resolved - Follow-up Completed (4) Resolved - Follow-up Completed
East Carolina University	AA Unit Expense Review (CMGT)	Investigative	3/30/2020	3	(1) Instances of non-compliance with ECU's Travel Procedures Manual, ProCard Guide and Basic Spending Guidelines by Fund Source (2) Use of ProCard for Personal Expenses and Sharing of ProCard Number Contrary to University Policy (3) The employee under-reported work hours during the University-sponsored travel, resulting in the University owing the employee for work time that had not been recorded	Resolved - Follow-up Completed
East Carolina University	Technology Security Assessment Process	Information Systems	4/29/2020	6	(1) The two current assessment tools are excellent but are not well-suited for some unique technologies (2) One aspect of the initial software purchase request is not understood by many requestors, leading them to provide inaccurate information about data sensitivity (3) Evidence of external assessments is not always obtained from vendors (4) Documented reviews for existing or similar software/services are not occurring prior to purchase (5) Opportunities to strengthen the periodic monitoring and reassessment of software and services (6) Inconsistent supporting documentation was retained for some software/service assessments at the time of renewal	(1) Follow-up Pending (2) Resolved - Follow-up Completed (3) Follow-up Pending (4) Resolved - Follow-up Completed (5) Follow-up Pending (6) Follow-up Pending
East Carolina University	Enterprise Vehicle Rentals	Integrated	4/30/2020	6	(1) Opportunities for P&T to provide more detailed policies and procedures for the vehicle rental process on its web page and on the ECU-specific Enterprise page. (2) The Enterprise rental contract and related policies are not understood by departments and employees.(3) Pre-approvals have not been completed for all vehicle rentals. (4) Disallowed charges are still accessible from the reservation webpage and have been incurred. (5) Insurance documentation is not consistently completed for 15-Passenger Van rentals or vehicles rented for 30 days or more. (6) Policy and procedural documents do not always provide clear and current guidelines for vehicle rentals, contributing to rentals that exceeded allowable costs.	Follow-Up Pending

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
East Carolina University	ERM Maturity Assessment	Performance/Operational	5/21/2020	6	(1) Opportunity for training and awareness at all levels of the University, including the ERM Committee (2) Opportunity for risks identified by the ERM function to be more clearly linked to the strategic plan and goals of the University (3) There is no formally articulated risk appetite or risk tolerance (4) There is not a formally documented retroactive look at major events to assess ERM effectiveness (5) Opportunity to enhance risk reporting through periodic formal reports or dashboards (6) Opportunity to enhance formal documentation	Resolution in Process
East Carolina University	Follow-Up of SODM CSLC Operations	Follow-up	5/29/2020	1	(New Finding): During our follow-up on a prior recommendation we found that the Missing Notes for Appointments report includes items that are four to five years old. This report identifies treatments have been billed, possibly without sufficient supporting documentation. Discussion with SoDM revealed multiple reasons for items listed on this report, including instances where a patient had an appointment with one provider but was treated by another, and incorrect date(s) of service.	Resolution in Process
East Carolina University	Health Sciences Employees Time Reporting	Investigative	6/15/2020	1	Two employees routinely clocked in and out from home, intentionally inflating their documented work hours resulting in payroll overpayment.	Resolved - Follow-up Completed
East Carolina University	Concerns about Specific Student Accounts	Investigative	6/23/2020	2	(1) Multiple NSF payments resulted in excessive bookstore credits and refunds for two specific students (2) Our review of NSF payments by all students over the last three academic years, using data analytics, revealed that some students are intentionally taking advantage of the NSF posting process for financial gain and/or the ability to register for a future term (semester)	(1) Resolved - Follow-up Completed (2) Follow-up pending
East Carolina University	IT and Data Incident Response Process	Information Systems	6/30/2020	7	(1) Procedures for handling forensic evidence are limited (2) CSOC incident response team has received limited forensics training and only has one trained team member (3) Tabletop exercise participants have not included data stewards (4) Security Incident Report Data Breach Assessment section is not always completed or not completed timely (5) Communications with data stewards are not always timely, increasing the risk of non-compliance with statutory or regulatory notification requirements (6) Opportunities to strengthen trend reporting (7) Security Incident Report post-incident activities are not always documented	All items - Follow-up Pending
Elizabeth City State University	Purchasing Process-Accounts Payable Function	Internal Control/Assessment	9/16/2019	3	(1) Non-compliance with Historically Underrepresented Business policy and procedures for contract administration. (2) Internal control weaknesses exist within the AP function. (3) Instances of non-compliance for master vendor file maintenance.	Not Resolved
Elizabeth City State University	Consultative Review of Off-Campus Storage Facilities	Consulting/Special Project	12/5/2019	2	(1) Non-compliance with record retention and disposition of files in the storage unit held by Academic Affairs. (2) Operational inefficiencies for management of storage units for Radio and Television Services.	Not Resolved
Elizabeth City State University	Employee Time Abuse	Investigative	12/6/2019	1	Inadequate internal controls for receiving leave request forms and verifying leave in the Banner system by the Supervisor.	Resolved
Elizabeth City State University	Contract Administration for Construction and Repair Work	Compliance	12/6/2019	3	(1) Failure to provide adequate documentation for contract files and inconsistent procedures for contract administration (2) Instances of non-compliance with Good Faith Effort for minority inclusion and HUB reporting in contract administration. (3) Instances of non-compliance for project completion procedures and records retention.	Not Resolved

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
Elizabeth City State University	Follow-up: Admissions Operations	Follow-up	2/28/2020	1	Student A was not accepted to the University because of an insufficient GPA, and was listed as denied in AdmissionPros. However, this student was awarded state and federal financial aid in the amount of \$6,213 for Fall 2019 and anticipated aid of \$9,426 for Spring 2020. Student A is currently enrolled at the University.	Not Resolved
Elizabeth City State University	Follow-up: Financial Aid Operations	Follow-up	2/28/2020	1	Four (4) transfer students who received NCSEAA scholarships in the amount of \$5,000 (\$1,250 each) was identified as failing to meet the program specific transfer student requirement of having 24 transfer credit hours upon admission.	Not Resolved
Elizabeth City State University	University Advancement Operations	Performance/Operational	5/4/2020	3	(1) Non-compliance with N.C.G.S. 1477-77 Daily deposit of funds to credit of Treasurer; 400.3.1.17 University Cash Management Plan Policy and ECSU Foundation Policies and Procedures. (2) Internal control weakness for cash handling and safeguarding funds. (3) Non-compliance with account set-up and maintenance.	Not Resolved
Elizabeth City State University	Travel Process	Follow-up	6/25/2020	6	(1) University Travel Policy did not reflect current procedures for required approval of International Travel and the Viking Shoppes authorization and reimbursement form packaged showed inconsistencies with current policies and procedures. (2) Instances of non-compliance with University policies and procedures and NC OSBM for authorizations. (3) Instances of non-compliance with University Policies and Procedures and the NC OSBM for reimbursements. (4) Failure to follow University practiced procedure for airline travel. (5) Unable to verify vehicle contract and payment compliance in Viking Shoppes for Enterprise rental reimbursements. (6) Instances of non-compliance with University Policy and Procedures for Travel Advances.	Not Resolved
North Carolina Agricultural and Technical State University	Post-Award Contracts and Grants Audit	Compliance	10/31/2019	2	(1) Corrections made to salary charges and time and effort reporting were not completed in a timely manner. (2) The Division had not developed an official response with corrective actions taken/planned to the findings and recommendations noted in the external consultant's final report.	Follow-Up Pending
North Carolina Central University	Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act	Compliance	7/17/2019	3	(1) NCCU does not have an effective CSA Identification process. (2) All CSAs are not being trained. (3) The daily incident log does not have enough information for tracking purposes.	Resolved- Follow-Up Completed
North Carolina Central University	Alleged Misuse of University Equipment	Investigative	7/17/2019	4	(1) Non-compliance with NCCU inventory policy. (2) Non-compliance with reporting of equipment off campus. (3) Purchasing technology supplies that were not being utilized. (4) Annual physical inventory not performed	Resolution in Process
North Carolina Central University	Office of International Affairs	Follow-up	8/22/2019	1	The Office of International Affairs lacks an expressed operations plan in place for the scenario of an international student/scholar/faculty facing a critical emergency while at NCCU (such as death or severe illness) or an NCCU student/faculty facing a critical emergency while abroad.	Resolution in Process
North Carolina Central University	Human Resources Audit	Internal Control/Assessment	8/22/2019	3	(1) HR is not fully utilizing PeopleAdmin for documenting job descriptions. (2) HR is not consistently maintaining search committee information for new hires. (3) HR should develop definitive separation procedures and make the information readily available for supervisors	Follow-up Pending
North Carolina Central University	Investigative Audit: Police Department	Investigative	10/10/2019	1	Use of University Police vehicles and time for personal gain and violation of motor fleet management regulations.	Resolved- Follow-Up Completed

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
North Carolina Central University	Purchasing Department Audit	Financial	10/21/2019	2	(1) Solicitation and bidding documents (2) State term contracts are underutilized	Follow-up Pending
North Carolina Central University	Office of Scholarships and Student Aid Audit	Performance/Operational	6/30/2020	1	Departmental policies and procedures manual	Follow-up Pending
North Carolina Central University	Ethics & Governance	Consulting/Special Project	6/30/2020	1	NCCU does not have an established university-wide code of conduct.	Resolution in Process
North Carolina Central University	BRITE Financial Review	Financial	6/30/2020	1	Brite does not have formally established business processes.	Resolution in Process
North Carolina School of Science and Mathematics	Review of Additional Pay	Compliance	9/3/2019	7	Policies and procedures that were in place did not consistently ensure compliance with applicable university, state and federal requirements. Weaknesses and areas that need improvement include: 1) additional pay policy and related guidance were not easy for users to understand and follow, 2) the hiring forms and related documents were not properly completed, 3) the prior policy did not establish any limits (such as, volume of work or total pay) on additional pay (which increases the risk of work overload), 4) many employee job descriptions were not current because processes were not in place to regularly review and update, 5) there was no process to require or encourage open recruitment for hiring someone for additional work, 6) the pay rates for many additional work assignments are old and the original support for the rates are unknown, and 7) process improvements are needed to ensure contracted pay adjustments are justified and a consistent segregated review and approval process is in place for all additional pay contracts.	Item 1 - Resolved, Follow-up Completed Item 2 - Resolved, Follow-up Completed Item 3 - Resolved, Follow-up Completed Item 4 - Resolved, Follow-up Completed Item 5 - Resolved, Follow-up Completed Item 6 - Management Accepted Risk Item 7 - Resolved, Follow-up Completed
North Carolina State University	NCSU College of Engineering - Materials Science and Engineering - Purchasing Investigation	Investigative	8/2/2019	1	Insufficient MarketPlace and PCard purchase support documentation	Resolved - Follow-Up Pending
North Carolina State University	NCSU Non-Salary Year End Transfer of Expenses	Integrated	11/13/2019	3	(1) PCOM Business Office Accounting and Business Practices (2) Journal Entry Compliance and Journal Entry Training (3) Journal Entry Supporting Documentation	Resolution in Process
North Carolina State University	NCSU College of Engineering - Materials Science and Engineering Investigation	Investigative	12/19/2019	8	(1) Inaccurate and Incomplete Conflict of Interest Disclosure and Lack of Management Plan (2) Faculty Member's Pattern of Misconduct and Non-Compliance (3) Unallowable Expenditures Paid with National Science Foundation Grant Funds (4) Unallowable Expenditures Paid with Department of Energy Grand Funds (5) Insufficient Oversight and Lack of Compliance Assurance by Departmental Research Administration Office (6) Inappropriate Responsibilities and Access Assigned to Non-University Personnel (7) Departmental Non-Compliance with Faculty Annual Review Requirements (8) Insufficient Oversight of Faculty Member's Sales and Service Account by Departmental Business Office	(1) Resolution in Process (2) Resolved - Follow-Up Completed (3) Resolution in Process (4) Resolved - Follow-Up Pending (5) Resolution in Process (6) Resolution in Process (7) Resolution in Process (8) Resolution in Process
North Carolina State University	NCSU Audit of Expenditures from Special Academic Program Resources Audit Report	Compliance	2/19/2020	2	(1) Guidance for premium tuition (2) Classification and allocation of student support related expenditures made with premium tuition funds	Follow-Up Pending
University of North Carolina at Asheville	Reporting of System Changes	Information Systems	7/12/2019	1	Confidential finding	Resolved - Follow-up Completed

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
University of North Carolina at Asheville	IT Security	Information Systems	6/30/2020	3	(1) Interfaces recommendation (2) Reporting recommendation (3) Program recommendation	Resolution in Process
University of North Carolina at Chapel Hill	Work-Study Overpayment	Investigative	7/19/2019	2	(1) Analysis of supporting records identified numerous weeks the participant recorded more than the permitted scheduled 10 hours and above 20 hours. The participant occasionally recorded working nine plus hours a day. In addition, there were 27 instances where the participant recorded hours worked when he was scheduled for class and/or exams. (2) The participant recorded, and was paid, for time worked on three 3 additional days beyond the program end date totaling 29.6 hours	Resolved - Follow-up Completed
University of North Carolina at Chapel Hill	Athletic Ticket Sales	Internal Control/Assessment	12/3/2019	7	1. Individual ticket sale prices are not reconciled against total collected receipts for each event and incomplete alignment of complimentary ticket practices to prescribed procedures exists. 2. Paciolan user access lacked controls to limit permissions, access management and allowed for shared accounts and passwords. 3. Segregation of duties were not evident over the cash drawer and related reconciliation processes for ticket sales 4. Paciolan end-users are not receiving enough training to optimize effectiveness. 5. A documented and tested emergency business continuity plan for game-day Paciolan system failures is not established. 6. The Application of Agreed-Upon Procedures independent, external report was not finalized prior to University certification to the NCAA. 7. The UNC Educational Foundation, Inc, Memorandum of Understanding lacks content defining the breadth of operations encompassed by the affiliated entity related to Athletics (ticketing activity).	Follow-up Pending
University of North Carolina at Chapel Hill	Information Technology General Control Review - Kenan Flagler Business School	Information Systems	1/8/2020	1	Kenan-Flagler Business School allows minimum password lengths to be shorter than the required standard. The University of North Carolina at Chapel Hill issued two standards related to using passwords as an IT control. The Information Security Controls Standard requires password policy enforcement for user and administrator accounts with access to servers, workstations, laptops, web applications, and database applications. The Passwords, Pass-phrases, and Other Authentication Methods Standard sets the minimum character lengths of pass-phrases to 17. Although this standard was effective March 11, 2019, a six-month grace period was allowed, and it ended on September 11, 2019.  Kenan-Flagler Business School IT department uses group policy to control passwords on their domain. The password length is set to a minimum of 8 characters, which was the prior standard. As of September 11, 2019, this setting is no longer compliant.  The KFBS Chief Information Officer (CIO) and management team has been engaged with UNC-CH ITS Information Security Office (ISO) to explore alternatives for a new direction affecting authentication of users on KFBS network systems not currently using the ONYEN. The KFBS CIO has requested an exemption from the new standard. As of the writing of this report, an exemption has not been granted yet.	Resolution in Process

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
University of North Carolina at Chapel Hill	Office of Internal Audit - Higher Education Opportunity Act Compliance	Compliance	1/13/2020	1	The University is not properly including all exit counseling information on its' website, nor is it provided to students via alternate means. The fourteen requirements noted in section 685.304 of Title 34 of the Code of Federal Regulations, are not formally disclosed by the University. Required disclosures under the Higher Education Act are located in various locations on the University's website. Lack of a centralized location for publishing required information supporting HEA compliance affords the potential risk that students may not be fully aware of pertinent information from having information located in multiple locations.	Resolved - Follow-up Completed
University of North Carolina at Chapel Hill	Facilities Services - HUB Compliance Audit Final Report	Compliance	1/15/2020	4	1. Assessment identified five items requiring language enhancement to align reference to current North Carolina General Statute(s). 2. Enhanced document retention/storage processes to ensure all HUB related paperwork is maintained in an easily assessable, secure, and referenced manner is needed. 3. An internal process does not exist to periodically update or reconcile the HUB vendor list for accuracy and completeness. 4. Assessment of UNC practices supporting bid solicitation compliance identified three areas requiring enhancement.	Follow-up Pending
University of North Carolina at Chapel Hill	Sonja Haynes Stone Center for Black and Cultural History	Investigative	2/4/2020	1	Inadequate internal controls and processes over departmental expenditures afforded an opportunity for misuse of University funds. Based on OIA procedures performed, violations of unauthorized travel, misuse/direction of Institutional funds, improper employee time reporting, and falsification of documents were substantiated.	Resolved - Follow-up Completed
University of North Carolina at Chapel Hill	Department of Chemistry	Compliance	3/5/2020	3	1. The Cost Analysis and Compliance section of the Office of Sponsored Research and the Department of Chemistry had not periodically evaluated recharge rates for their Research Service Centers, resulting in financial operating shortfalls. The FY2018 deficit amounted to \$933,735. 2. The Department's Recharge Service Centers were not billing clients for services every 30 days and were not following-up on unpaid invoices. 3. The Department was not in compliance with the University's anti-nepotism policy requiring employees to complete an Employment of Related Persons Approval Certificate, when applicable.	Follow-up Pending
University of North Carolina at Chapel Hill	Grant Closeouts	Compliance	4/6/2020	4	1. Final reconciliation of revenues/expenses accounted were not completed within KPI goals of 120 days. Also, open legacy projects (the part of the DOJ review) should be closed. 2. OSR is not consistently informed whether the PI accounting and reporting has been completed as required by Policy. 3. Closeout reconciliation has outdated procedures, inconsistent, or missing documentation, reconciled amounts not always agreeing with reports and documents not easily retrieved. 4. Certain projects remained in Open/Ended status for several months after sponsor reported it completed, which may limit the effectiveness of the system controls.	(1) (3) (4) Follow-up Pending (2) Resolved Follow-up Completed



Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
University of North Carolina at Chapel Hill	Campus Safety and Security Active Assailant Armed Intruder	Performance/Operational	5/11/2020	5	<ol style="list-style-type: none"> <li>1. The University has not fully integrated Shots Fired on Campus training into the campus framework.</li> <li>2. Not all campus buildings can be identified by name from all entrance points and roads/parking lot signs are clearly visible upon approach. Rooms/offices that share a wall/window with the exterior of the building are not numbered visible from the ground floor exterior.</li> <li>3. Opportunity to improve in areas of accounting for personnel, when safe to do so, and notifying families of affected individuals in coordination with law enforcement. University lacks a sufficient system/method for family reunification and accounting for visitors after an active assailant, armed intruder incident.</li> <li>4. University does not employ adequate CCTV system supporting campus security/safety monitoring and is decentralized having multiple systems monitored by different units.</li> <li>5. University Lacks comprehensive building safety plans. And, not all plans encompass active assailant, armed intruder strategies, with emergency medical supplies within buildings.</li> </ol>	Follow-up Pending
University of North Carolina at Chapel Hill	Clinical Trials Participant Remuneration	Financial	6/11/2020	4	<ol style="list-style-type: none"> <li>1. Created risk due to study subject expenses are not evaluated against ICF form or other agreed-upon participant remuneration and approved remuneration not documented/submitted with cash advances/payments and not reviewed by the approvers.</li> <li>2. Cash and prepaid card advance forms were not completely documented or retained, reducing the ability for reviewers to ensure funds were spent in accordance with the approved advance.</li> <li>3. Departments are not consistently settling cash advances in a timely manner.</li> <li>4. Accounts Payable has a sound, manual process to add any payments to the Connect Carolina system so that qualifying recipients earning over \$600 will receive a 1099.</li> </ol>	Follow-up Pending
University of North Carolina at Chapel Hill	Digital Online Learning Review	Performance/Operational	6/16/2020	4	<ol style="list-style-type: none"> <li>1. The University's existing digital learning platform lacks uniform strategy and oversight necessary to ensure consistent application of terminologies, expectations, and user experiences for credit-bearing online courses.</li> <li>2. Individual interested in pursuing registration for an online undergraduate course, is unable to access a complete catalog of all online course offerings (across all colleges) from a singular University source.</li> <li>3. The University does not employ uniform instructional mode definitions applied by the central Registrar's function for academic programing at Carolina. Additionally, online course section numbering did not align with the University Registrar's standard guidance.</li> <li>4. A standard approval process for online courses populating each semester's academic class offerings does not exist.</li> </ol>	Follow-up Pending

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
University of North Carolina at Chapel Hill	Human Resources New Employee Orientation	Performance/Operational	6/19/2020	2	1. Form I-9 was not completed within the required three-day period following the first date of employment for 379 newly hired employees within the evaluated audit sample, for the period July 2019 – February 2020. 2. Issues regarding employee conduct and conflict of interest are not contained in new employee orientation agenda discussions presented by central Human Resources as part of mandatory orientation training.	Follow-up Pending
University of North Carolina at Chapel Hill	Eshelman School of Pharmacy Revenue Recognition	Financial	6/29/2020	4	1. Contracts contained unclear specifications, miscalculations, or outdated language. 2. Invoice Discrepancies. Late Invoicing due to lack of timely submission. Lack of timely/accurate payment in accordance to contract terms. Lack of support documentation retained. 3. Lack of invoice due dates or sent dates on tracking spreadsheet making it difficult to identify outstanding accounts receivable. 4. Lack of Segregation of Duties and Oversight for Invoicing and Receiving.	Not Yet Due for Follow-up
University of North Carolina at Charlotte	Auxiliary Services - Bookstore	Compliance	11/18/2019	3	(1) Monitor/Verify faculty/staff dept purchases (2) Reimbursement from B&N (3) B&N Communication with Faculty/Staff on Orders	(1) Resolution in Process (2) Resolved - Follow up Complete (3) Resolution in Process
University of North Carolina at Charlotte	EHS Radiation Safety Program	Compliance	1/30/2020	6	(1) Inactive Radiation Safety Committee (2) Unapproved Changes to the Handbook for Radiation Safety (3) Results of Annual Radiation Protection Program Review Not Provided to the Radiation Safety Committee (4) Radiation Safety Officer Training Not Current (5) Exceptions to Required Training (6) Inconsistent Record Keeping	(1) Resolution in Process (2) Resolved - Follow up Complete (3) Resolved - Follow up Complete (4) Resolved - Follow up Complete (5) Resolved - Follow up Complete (6) Resolved - Follow up Complete
University of North Carolina at Charlotte	Accreditation Review	Performance/Operational	5/20/2020	1	Standard 13.6 "Title IV Program Compliance" contains inaccurate information completed by the Director of Financial Aid. There is an inaccurate statement that the UNC Charlotte Internal Auditor performs an audit on the Financial Aid Office every three years. Additionally, there is a statement that the University awarded \$249,281,261 in federal financial aid during the academic year 2016-2017, when that amount reflected total aid (federal, state, and all other sources). The accreditation report also mentions recommendations from a past internal audit report issued in July 2016, but omits some of the recommendations from the audit report. Inaccurate and or incomplete reporting could put the University at risk of losing its accredited status which could lead to a loss of federal financial aid.	Resolved - Follow up Complete

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
University of North Carolina at Charlotte	General Computer Controls Review	Information Systems	6/24/2020	4	<p>(1) Cherwell is the ticketing application where all Customer Visible Changes are submitted and tracked. The production version of the Cherwell application does not have the functionality to prevent the creator from approving their own changes. The initiation of an event should be separated from its authorization to reduce opportunities for unauthorized or unintentional modification or misuse of the organization's assets</p> <p>(2) Preventive maintenance of the emergency power supply (generators) for the ITS Data Centers is performed on a monthly basis; however, testing of the generators under load is not occurring as required by the National Fire Protection Association (NFPA) 110 section 8.4.2. The NFPA develops fire protection standards and guidelines for all building components.</p> <p>(3) The application development team does have standard processes in place for changes during the development lifecycle; however, the processes are not formal or documented to ensure consistency and to reduce the risk of accidental or deliberate development of vulnerabilities that may allow systems to be compromised once the changes are in production.</p> <p>(4) There is no contract in place with the media disposal vendor as is required by ITS Guidelines.</p>	<p>(1) Resolved - Follow up Completed</p> <p>(2) Resolved - Follow up Pending</p> <p>(3) Resolution in Process</p> <p>(4) Resolution in Process</p>
University of North Carolina at Charlotte	Admin Review-Student Affairs	Performance/Operational	6/30/2020	1	When students make partial payments on their account, the amount is applied based on an assigned priority scale for billing codes. Tuition and mandatory fees, housing, and meal plans are applied before health insurance premium costs. This results in the Student Health Center incurring potentially larger amounts of bad debt expense when students don't pay the entire amounts owed. Currently, the Student Health Fee does not include an amount for SHIP, as it is supposed to be a pass-through. This leads to Student Affairs incurring large losses on the Student Health Insurance Premium Program.	Resolution in Process
University of North Carolina at Greensboro	UNCG Disaster Recovery Plans FY19	Compliance	8/19/2019	1	No findings re: Business Affairs departmental plans. Recommended improvement in coordination of plans with Emergency Management and Information Technology Services.	Resolution in Process (to be completed Spring 2020, but delayed due to pandemic, substantial progress)
University of North Carolina at Greensboro	UNCG Child Care Ed Program FY20	Investigative	10/28/2019	1	Further segregation of duties needed in the process used to receive, deposit, and reconcile tuition receipts.	Resolved - Follow-up Completed
University of North Carolina at Pembroke	Student Holds Audit	Compliance	9/24/2019	1	Holds are being released when monies are owed to the University.	Resolved - Follow-up pending
University of North Carolina at Pembroke	Interdepartmental Fees and Charges	Compliance	9/25/2019	1	<p>The university does not have written policies and procedures to oversee the submission, review and approval of interdepartmental charges and fees.</p> <p>Lack of clear policies and standard operating procedures may result in a proliferation of fees and charges and unfair cost recovery.</p>	Resolution in process
University of North Carolina School of the Arts	Follow-up: Worker Classification	Follow-up	8/9/2019	1	Worker Classification for Federal Tax Purposes	Resolved - Follow-up Completed
University of North Carolina School of the Arts	Environmental Health and Safety	Compliance	11/21/2019	6	<p>(1) Lack of a Comprehensive and Effective Safety Management Plan</p> <p>(2) Insufficient Health and Safety Training Plan</p> <p>(3) No Safety Committee</p> <p>(4) Ineffective Information and Communication about EHS Services</p> <p>(5) No Risk Management Process</p> <p>(6) Campus Perception of EHS</p>	Resolution in Process

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
University of North Carolina School of the Arts	Risk Monitoring - Police and Public Safety	Compliance	1/24/2020	1	A campus survey issued to UNCSA faculty and staff during the EHS audit identified concerns regarding campus safety that fall outside of the operational responsibilities of EHS.	Resolution in Process
University of North Carolina School of the Arts	Follow-up: IT Operations	Follow-up	5/22/2020	7	(1) Insufficient IT Gap Analysis and Risk Assessment (2) Outdated Information Security Policy (3) Incomplete Data Classification (4) Operating Procedures Not Documented (5) Campus Community Concerns (R-FC) (6) Matters Not Subject to Disclosure under Public Law (7) Matters Not Subject to Disclosure under Public Law	Resolution in Process
University of North Carolina System Office	Follow-up: IT 1-End User Security Awareness	Follow-up	8/29/2019	4	Findings are considered confidential	Resolution in Process (all items)
University of North Carolina System Office	Data Security Audit of the UNC Datamart	Information Systems	9/23/2019	7	Findings are considered confidential	(1-6) Resolution in Process (7) Management Accepts Risk
University of North Carolina System Office	Investigation of Noncompliance and Misuse	Investigative	12/10/2019	3	(1) For certain travel expenditures, program funds were not used in compliance with federal restrictions and state policy. (2) Existing policies and procedures to do provide sufficient guidance for situations when employees voluntarily participate in external professional activities. Improvements are needed to define compliance and improve transparency for employees' level of commitment for voluntary participation in external professional activities that is allowed (or not) during work hours. (3) Travel policies and related guidance need to be updated to offer guidance on the appropriate timeframe for executing advance travel planning to secure cost-effective rates and how to handle business travel what will be paid by a third party, including ways to reduce the risk of duplicate reimbursement (by both the University and the third party).	(1) Resolved, Follow-up Completed (2) Resolution in Process (3) Resolved, Follow-up Completed
University of North Carolina System Office	Review of UNC-TV PCI Compliance	Compliance	4/1/2020	4	Findings are considered confidential	Resolution in Process
University of North Carolina System Office	Contracting Process Review	Performance/Operational	6/12/2020	3	(1) The contracting guidance, tools and training provided to departments need improvement. Departments lack sufficient understanding of how to efficiently initiate and execute the contracting process in accordance with procurement policies. (2) The contract signatory approval process needs improvement. Existing forms and related process does not effectively identify all approvers required to review and sign the contract related forms and does not promote timely and efficient execution of the final contracts. (3) Overall recommendation: management should consider investing in contract management software that can manage the full contract cycle.	Resolution in Process
University of North Carolina at Wilmington	CMS: Environmental Health & Safety	Performance/Operational	12/10/2019	1	Improvements needed in lab safety training for the UNCW Center for Marine Science	Resolution in Process

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
University of North Carolina at Wilmington	Center for Marine Science	Performance/Operational	12/18/2019	18	(1) Improvements needed in lab safety to ensure compliance with the Chemical Hygiene Plan (CHP) (2) Lack of documentation for lab safety training (3) Facility management for the Center for Marine Science (CMS) campus (4) Oversight of shared spaces within MARBIONC (5) Noncompliance with UNCW Policy 05.400, Cart (Golf, Utility, Street Legal) Safety Policy (6) Noncompliance with the UNCW Industrial Truck (Forklift) Safety Program Policy (7) Lack of complete tracking of computer equipment (8) Lack of complete tracking of other equipment (not meeting the fixed asset definition) (9) Lack of equipment checkout procedures (10) Lack of adequate records for the ownership of equipment funded by grants (11) Noncompliance with UNCW Policy 05.120, Key Control (12) Improvements needed in physical controls to the Center for Marine Science (CMS) campus facilities (13) Lack of adequate backup and cross training for critical functions (14) Lack of continuity of operations plan (15) Lack of documented departmental disaster response/recovery plan (16) Noncompliance with PCI guidance for credit card information received (17) Absence of oversight of financial transactions related to program income revenue (18) Lack of applicable documentation regarding sale activity, creating the potential for a perceived conflict of interest	(1) Resolution in Process (2) Resolution in Process (3) Resolution in Process (4) Resolution in Process (5) Resolved - Follow-up Completed (6) Resolved - Follow-up Completed (7) Resolution in Process (8) Resolved - Follow-up Completed (9) Resolved - Follow-up Completed (10) Resolution in Process (11) Resolved - Follow-up Completed (12) Follow-up Pending (13) Follow-up Pending (14) Resolution in Process (15) Follow-up Pending (16) Resolved - Follow-up Completed (17) Follow-up Pending (18) Resolved - Follow-up Completed
University of North Carolina at Wilmington	CMS: MARBIONC Development Group, LLC (MDG) Operations	Performance/Operational	12/18/2019	6	(1) The MARBIONC Development Group, LLC (MDG) Operating Agreement allows for potential conflicts of interest and lacks oversight of the MDG Manager (2) A Tenant Lab Reseller Agreement was not provided to the Office of General Counsel for review (3) Lack of adequate backup and cross training for critical functions (4) Noncompliance with UNCW Policy 05.141, Departmental Funds Receipting (5) Noncompliance with PCI guidance for credit card acceptance (6) Need for increased financial training for the MARBIONC Business Development Manager	(1) Follow-up Pending (2) Resolved - Follow-up Completed (3) Resolution in Process (4) Resolution in Process (5) Resolution in Process (6) Resolution in Process
University of North Carolina at Wilmington	CMS: Program Income Compliance	Compliance	12/18/2019	10	(1) Lack of a formal process for approval of program income generated via grant funding (2) Products were sold in violation of the Code of Federal Regulation and UNCW Policy 01.200, Intellectual Property Policy (3) Lack of a formal process for product pricing determination (4) Lack of a formal contract with a by-product reseller (5) Existing liability disclaimers are insufficient and not consistently used (6) Lack of a formal process to ensure sales tax is collected (7) Required hazardous materials training is not being completed (8) Lack of liability insurance (9) Current income distribution does not follow Federal grant funding requirements or UNCW Policy 1.200, Intellectual Property Policy (10) Significant risks exist with currently practices for program income	(1) Follow-up Pending (2) Follow-up Pending (3) Follow-up Pending (4) Follow-up Pending (5) Follow-up Pending (6) Follow-up Pending (7) Resolution in Process (8) Follow-up Pending (9) Follow-up Pending (10) Follow-up Pending

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
University of North Carolina at Wilmington	CMS: Marine Biotechnology in North Carolina (MARBIONC) Tenant Management	Performance/Operational	1/9/2020	15	(1) Lack of records of compliance with NIST award requirements regarding the MARBIONC building usage (2) Lack of documented approval for MARBIONC lab space usage by the Department of Chemistry and Biochemistry (Chemistry) (3) Enhancements needed to ensure current and prospective tenants have an active business status (4) Evaluation of prospective tenants should incorporate persons of various science disciplines (5) MARBIONC tenant leasing documentation is not consistently completed and/or approved (6) Criteria for determination of rental rates are not consistently documented (7) Historically, standard templates were not used for tenant lease agreements (8) Improvements needed for the MARBIONC tenant billing process to ensure timely payment and adequate oversight (9) Improvements needed for the MARBIONC tenant renewal process (10) Lab safety requirements are not being met (11) Insurance coverage requirements are not being met (12) MARBIONC Leasing Process procedure is not accessible to applicable staff (13) MARBIONC tenant leasing process steps do not align with current procedures or promote efficiency and effectiveness (14) Lack of adequate backup and cross training for tenant management responsibilities (15) Undefined tenant management responsibilities and ownership	(1) Resolution in Process (2) Resolution in Process (3) Resolved - Follow-up Completed (4) Resolved - Follow-up Completed (5) Resolution in Process (6) Resolved - Follow-up Completed (7) Resolution in Process (8) Resolution in Process (9) Resolved - Follow-up Completed (10) Follow-up Pending (11) Resolved - Follow-up Completed (12) Resolved - Follow-up Completed (13) Resolved - Follow-up Completed (14) Resolved - Follow-up Completed (15) Resolved - Follow-up Completed
University of North Carolina at Wilmington	Fixed Assets	Performance/Operational	6/17/2020	2	(1) Improvements needed in annual physical inventory process (2) Improvements needed in the inventory spot check process completed by Fixed Assets	(1) Follow-up Pending (2) Follow-up Pending
University of North Carolina at Wilmington	UNCW One Card Office	Performance/Operational	6/29/2020	5	(1) Inconsistent process for request and issuance of UNCW One Cards (2) Inconsistent UNCW One Card revenue reconciliation processes (3) Improvements needed in UNCW One Card funds escheatment process (4) Noncompliance with North Carolina General Statute guidance for escheatment of funds (5) Inappropriate sharing of system user ID's in Lenel	(1) Follow-up Pending (2) Follow-up Pending (3) Follow-up Pending (4) Follow-up Pending (5) Follow-up Pending
Western Carolina University	Laboratory Safety and Training, School of Nursing	Compliance	7/8/2019	1	We found the following when performing walk-throughs of the labs: • Full, partially empty, and empty gas cylinders were stored in the same storage rack. Per Western Carolina University's Compressed Gas Program, 1.4 How to Properly Store Compressed Gas Cylinders, employees must "segregate full and empty cylinders." <a href="https://www.wcu.edu/WebFiles/PDFs/SAFETYOFFICECompressedGasProgram.pdf">https://www.wcu.edu/WebFiles/PDFs/SAFETYOFFICECompressedGasProgram.pdf</a> Failure to comply with the above criteria could lead to the death or serious injury of faculty, staff, or students.	Resolved - Follow-up Completed

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
Western Carolina University	Capital Assets - Residential Living	Compliance	12/5/2019	1	We found that the Pitney Bowes Mail Packaging Tracking System equipment could not be located. In April 2019, the asset had been visually verified according to the annual departmental inventory process. Proper notification to the fixed assets accountant for the missing asset had not been initiated nor the completion of the WCU Asset Inventory Control Form noting the request to remove the asset from inventory. Per WCU's Fixed Asset Policy, when capital equipment is missing or stolen, the department is required to notify the fixed asset accountant by completing the WCU Asset Inventory Control Form. If an asset is listed as "Missing" on the form, the Missing Equipment Report will be generated by the fixed asset accountant and sent to the department head for signature. If the asset remains missing for an additional 60 days, an updated Missing Equipment Report will be sent to the appropriate dean and provost if the missing asset belongs to the academic area, (remove comma) or to the vice chancellor if the missing asset is in the administrative area. If the asset is not located in one year, it will be removed from the Banner Fixed Asset System. Failure to properly notify the fixed asset accountant and complete required forms upon realization of the missing asset resulted in an overstatement of assets and could lead to misappropriation of state assets.	Follow-up Pending
Western Carolina University	Student Mental Wellness Audit	Compliance	12/17/2019	2	(1) We found that the composition of individuals listed as members of the Student Concern Response Team (SCRT) was not consistent across University documents and webpages. (2) We also found that while current SCRT procedures required documentation of SCRT meetings, this was not occurring which was appropriate. Websites that are not current as to content combined with documented procedures not reflecting current business practices can result in confusion by individuals trying to understand and utilize the SCRT process. Failure to maintain policies and procedures that reflect current appropriate business practices could result in confusion by staff and key stakeholders.	Follow-up Pending
Western Carolina University	Investigative Review of Contracts	Investigative	2/20/2020	2	(1) 218 of the 397 contracts examined, or 55%, were not signed by an individual having the appropriate signature authority. Non-compliance occurred mostly in the arena of sponsorship agreements. (2) 215 of the 397 contracts examined, or 54%, had not been forwarded to legal counsel for the required review.	Resolution in Process
Western Carolina University	Audit of Deposits - A&F	Compliance	4/14/2020	3	(1) We found that Parking and Transportation was not providing receipts for face to face transactions. In addition to this they were not preparing a mail log to document receipt of checks by mail. (2) We found that Parking and Transportation was not attaching the proper supporting documentation to their Daily Cash Reports. (3) We also found that Parking and Transportation was not obtaining a secondary review of the Daily Cash Report before submitting to the cashier.	Resolved - Follow-up Pending
Western Carolina University	Audit of Deposits - Athletics	Compliance	4/21/2020	3	(1) We found that Athletics was not preparing the required receipts and mail logs and therefore were not attaching said documentation to the Daily Cash Reports. (2) We found that Athletics was not obtaining a secondary review of the Daily Cash Report before submitting to the cashier. (3) We found that Athletics was not scanning checks into the Reconstruction folder.	Resolved - Follow-up Pending
Western Carolina University	Audit of Deposits - DOBCFPA	Compliance	4/22/2020	1	We found that the Music Department did not submit a Receipting and Depositing Agreement in a timely manner.	Follow-up Pending

Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
Western Carolina University	Audit of Deposits - Chancellor's Division	Compliance	5/1/2020	2	<p>(1) We found that Public Relations was not obtaining a secondary review of the Daily Cash Report before submitting to the cashier.</p> <p>(2) We also found that Public Relations did not submit a Receipting and Depositing Agreement in a timely manner. The Cashier's Office distributed the Departmental Guidelines for Cash Receipting on August 28, 2019 to all known work units making deposits asking for the responsible individuals in the fund collection and depositing process to acknowledge receipt and compliance to the Guidelines. The due date for the response was September 10, 2019. The due date was subsequently extended to October 1, 2019. A response was obtained by the responsible individual on December 12, 2019.</p>	Follow-up Pending
Western Carolina University	Audit of Deposits - Division of Student Affairs	Compliance	6/2/2020	4	<p>(1) We found that Dining Services was not submitting receipts of funds collected in sequential order.</p> <p>(2) We found that individuals within Residential Living did not submit a Receipting and Depositing Agreement in a timely manner. The Cashier's Office distributed the Departmental Guidelines for Cash Receipting on August 28, 2019 to all known work units making deposits asking for the responsible individuals in the fund collection and depositing process to acknowledge receipt and compliance to the Guidelines. The due date for the response was September 10, 2019. The due date was subsequently extended to October 1, 2019.</p> <p>(3) We found that individuals within the Bookstore did not submit a Receipting and Depositing Agreement in a timely manner. The Cashier's Office distributed the Departmental Guidelines for Cash Receipting on August 28, 2019 to all known work units making deposits asking for the responsible individuals in the fund collection and depositing process to acknowledge receipt and compliance to the Guidelines. The due date for the response was September 10, 2019. The due date was subsequently extended to October 1, 2019.</p> <p>(4) We found that individuals within the Dining Services did not submit a Receipting and Depositing Agreement in a timely manner. The Cashier's Office distributed the Departmental Guidelines for Cash Receipting on August 28, 2019 to all known work units making deposits asking for the responsible individuals in the fund collection and depositing process to acknowledge receipt and compliance to the Guidelines. The due date for the response was September 10, 2019. The due date was subsequently extended to October 1, 2019.</p>	Follow-up Pending



Campus Name	Report Name	Audit Type	Date of Report	Number of Findings	Findings (Detail)	Status of Finding Resolution
Western Carolina University	Clery Act Audit	Compliance	6/23/2020	5	<p>(1) We found that testing was not completed for all the elements (Rave and Alertus) of the emergency notification system in calendar year 2018 as required in the Clery Act (at least annually) and described in the emergency response and evacuation procedures (at least twice a year). The monthly outdoor warning sirens and email notifications were tested as described in the emergency response and evacuation procedures, however, the Rave (voice, text, and email message) and Alertus (pop-up (desktop interruption text)) were not tested in calendar year 2018.</p> <p>(2) We found the required statement regarding annual training on issues related to dating violence etc. was not included in the Annual Fire and Safety Report.</p> <p>(3) We found one instance of an inaccurately reported Violence Against Women Act statistic.</p> <p>(4) We found that supporting records used to compile the Annual Security and Fire Safety Report were not retained for seven years from the latest publication of the report to which they apply.</p> <p>(5) We found that WCU Policy 116 had not been reviewed and revised as necessary every two (2) years.</p>	Follow-up Pending
Winston-Salem State University	Counseling Investigation	Investigative	9/11/2019	2	<p>(1) Noncompliance with Conflicts of Interest Policies</p> <p>(2) Ineffective and Noncompliant Contract Execution and Management</p>	Resolution in Process
Winston-Salem State University	Follow-up: Housing and Residence Life	Follow-up	10/1/2019	2	<p>(1) The university does not have an updated strategic housing plan in place.</p> <p>(2) A lack of detailed and reliable reporting to support management's decision-making; and insufficient monitoring of the university's activities and performance related to this university housing.</p>	Resolution in Process
Winston-Salem State University	Satisfactory Academic Progress Investigation	Investigative	11/27/2019	1	Lack of Sufficient Documentation to Support Decisions Related to SAP Appeals	Resolution in Process
Winston-Salem State University	Follow-up: Enrollment Management	Follow-up	5/29/2020	9	<p>(1) Insufficient conflict and compliance risk management</p> <p>(2) Reactive and haphazard processes for graduation clearance</p> <p>(3) Insufficient risk management</p> <p>(4) Noncompliance with North Carolina General Statute 116-143</p> <p>(5) Noncompliance with Credit by Examination and Course Substitution Policies and Procedures</p> <p>(6) Insufficient Financial Risk Management</p> <p>(7) Insufficient Practices and Performance Issues</p> <p>(8) Noncompliance with Internal and External Guidelines and Regulations</p> <p>(9) Failure to Manage Strategic Risks</p>	Resolution in Process

Appalachian State University  
Audit Plan  
Year Ending June 30, 2021

ATTACHMENT B

Specific Audits
<b>Financial Audits/Reviews</b>
Petty Cash/Change Fund Counts/Receipt Books - 6/30/20
Petty Cash/Change Fund Counts/Receipt Books - 6/30/21
Inventory Testing - 6/30/20
Inventory Testing - 6/30/21
New River Light & Power -12/31/2019
New River Light & Power -12/31/2020
Appalachian Real Estate Holdings, Inc.
<b>Information System Controls</b>
Access Controls
ITGC: Physical Security Controls
IT Security Risk Assessment - Completion and Approval
<b>Audits/Reviews of Internal Controls</b>
Departmental Budget Reconciliations
Educational and Technology (E&T) Disbursement Testing
Campus Wide Asset Control
Travel Disbursements (to include Travel Advances)
Procurement Card Expenditures Review
Capital Improvement Invoicing - Review of Controls
<b>Performance/Operational Audits and/or Reviews</b>
Athletics
Holmes Convocation Center
<b>Compliance Audits</b>
NCAA - Paid Attendance Ticket Audit - 2020 Season
CARES Act (risk-based scope)
Title IX Required Published Policy
GEAR UP Grant - Year 6
<b>Audit Findings Follow-up</b>
Follow-up - Bookstore
Follow-up - IT RA (in conjunction with IT RA review)
Follow-up - Controls Over Fund 226104
Follow-up - Forest Products
Follow-up - State Financial Audit
Follow-up - State Financial Audit: Single Audit
Follow-up - State IT Audit
<b>Special Investigations</b>
OSBM Referral - NC Flex Benefits
Internal Controls over Event Ticketing/Seating
<b>Special Assignments</b>
Identity Management Committee
UNCAA - Office Held: Association Auditor (One Year Term)
Payment Card Oversight Committee
QAR - Assessment team
Pcard Review Committee
Information Security Advisory Council
Administrative Institutional Effectiveness Council
Internal Control Assessments Committee
<b>Other</b>
Quality Assurance and Improvement Program (QAIP)
Auto Audit Implementation
Data Analytics Implementation Program

East Carolina University  
Audit Plan  
Year Ending June 30, 2021

Specific Audits
<b>Information System Controls</b>
IT Disaster Recovery and Resiliency
Data Center Security and Environmental Controls
SoDM Information Systems/axiUm
Controls over Canvas LMS
<b>Audits/Reviews of Internal Controls</b>
Campus Living
Automated Journal Voucher Process
Greenphire, Research Participants, and Student Award Payments
Controls over Parking Garage Revenue
Controls over Business Incubator Space and New Ventures
Data Analytics Review of Financial Aid
Unpaid Adjunct Faculty Members
SoDM Revenue Cycle Analytics
ECUP Telehealth Billing
<b>Performance/Operational Audits and/or Reviews</b>
Health Sciences HR Processes
Counseling Center Capacity and Operations
<b>Compliance Audits</b>
I-9 Employment Eligibility Process
Use of Federal and State COVID-19 Funding
University Affiliated Entities Contract Compliance
<b>Audit Findings Follow-up</b>
Action Plan Tracking and Follow-Up
Kronos and Time/Leave Records (A19020)
SoDM Clinics and Revenue Cycle (A18024/F20029/J18013)
Grants and Contracts (AICFR) (F20009)
OSA IT Recommendations
<b>Special Investigations</b>
Hotline Allegations Triage
Investigative Reviews - Already In Progress
Investigative Reviews - Not Yet Received/Started
<b>Special Assignments</b>
Routine and Unplanned Consultations
Routine Data Analytics Support for Clients
University Committees, Workgroups, Education, and Client Relations
ProCard Analytics for Chrome River
Americorps External Audits
Student Athlete Course Clustering
OnCore Clinical Trials Management System Controls
ERM Program Support
Distributed IT Workgroup
Coordinate and Assist with External Audits, SBI Reports, Routine Mtgs
Audit Software Admin and Maintenance
Student Intern Program
Required IIA External Quality Assurance Review (QAR)
Coordinate OSA IT Controls Audit
Risk Assessment/Audit Planning 2020-2021
Risk Assessment/Audit Planning 2021-2022
Implement EnCase Additional Capabilities
Fraud Risk Assessment

Elizabeth City State University  
Audit Plan  
Year Ending June 30, 2021

Specific Audits
<b>Financial Audits/Reviews</b>
Cares Act Funds
<b>Information System Controls</b>
IT Disaster Preparedness
<b>Audits/Reviews of Internal Controls</b>
Admissions Operations
Financial Aid Operations
<b>Performance/Operational Audits and/or Reviews</b>
Disaster Recovery and Continuity of Operations
Athletic Operations
Student Health Services
<b>Compliance Audits</b>
Student Judicial Process
<b>Audit Findings Follow-up</b>
Office of State Auditor Reviews
University Advancement Operations
Contract Administration
Associated Entity
<b>Special Investigations</b>
Laboratory School Operations
<b>Special Assignments</b>
New Employee Onboarding
New Faculty Orientation
Consultations
<b>Other</b>
Risk Assessment
Quality Assurance Review Activities

**Fayetteville State University**  
**Audit Plan**  
**Year Ending June 30, 2021**

Specific Audits	
<b>Information System Controls</b>	
Implementation of UNC System policy 1400.1 (IT Governance) and 1400.3 (User Identity and Access Controls)	
<b>Audits/Reviews of Internal Controls</b>	
Internal Control Questionnaire	
<b>Performance/Operational Audits and/or Reviews</b>	
Departmental Asset Inventories	
Quarterly Cash Counts	
<b>Compliance Audits</b>	
Purchase Card Review (Automation Potential)	
CARES Act and Other COVID-19 Funding	
Title IX Compliance	
Faculty Workload/Office Hours	
<b>Audit Findings Follow-up</b>	
Background Checks	
Miscellaneous Follow-up as determined necessary	
<b>Special Investigations</b>	
Internal Investigation - Cash Management and Reporting of Committee Funds	
<b>Special Assignments</b>	
Banner Steering Committee	
Routine Consultations	
Internal Control Committee	
Monitor and Respond to University Helpline	
<b>Other</b>	
Continuing Professional Education (CPE)	
Risk Assessment/Audit Plan	

North Carolina Central University  
Audit Plan  
Year Ending June 30, 2021

Specific Audits
<b>Financial Audits/Reviews</b>
Accounts Payable
Cares Act
<b>Information System Controls</b>
ITS Disaster Review
<b>Performance/Operational Audits and/or Reviews</b>
Health & Safety
Student Engagement & Conduct
Travel Office
E-Learning & Distance Education
<b>Audit Findings Follow-up</b>
Follow up activities related to previously issued Reports
<b>Special Investigations</b>
Unidentified Hotlines & investigations from the State Auditor, System Office and Internally Generated Investigations
<b>Special Assignments</b>
New Employee Orientation
<b>Other</b>
Enterprise Risk Management
Risk Assessment
Quality Assurance Review Activities

North Carolina A&T State University  
 Audit Plan  
 Year Ending June 30, 2021

Specific Audits
<b>Information System Controls</b>
UNC System Policy 1400 - IT Governance, Information Security, and User Identity & Access Control
<b>Audits/Reviews of Internal Controls</b>
Assessment of Internal Controls over Financial Reporting
Protection of Minors on Campus
<b>Compliance Audits</b>
CARES Act/COVID Funding
Title IX
<b>Audit Findings Follow-up</b>
Review of Selected University Policies and Practices
Post Award Contracts & Grants
<b>Special Investigations</b>
Investigations - Curriculum Changes Review
Investigations - Pending
<b>Special Assignments</b>
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
<b>Other</b>
Risk Assessment/Audit Plan
Required Internal Self Assessment (Quality Assurance Review)
Quality Assurance Review - Team Member (Reciprocation)

**North Carolina School of Science and Mathematics  
Audit Plan  
Year Ending June 30, 2021**

Specific Audits	
<b>Compliance Audits</b>	
Review of Contruction and Repair & Renovation Activity	
Review of SCSSI Activity	
<b>Audit Findings Follow-up</b>	
Monitoring & Reporting on Status of Management Corrective Actions (various prior recommendations)	
<b>Special Investigations</b>	
Unplanned/Various as occurs: Investigations of internal/external hotline reports	
<b>Special Assignments</b>	
Consult: Financial Assistance Program	
Advisory Services: Finance & Human Resources	
Advisory Services: ERM Working Group	
Advisory Services: NCSSM-Morganton Planning	
Advisory Services: Protection of Minors	
Advisory Services: Information Technology	
Advisory Services: Foundation & Advancement	
Other Routine Projects: NCSSM Annual Self-Assessment of Internal Controls over Financial Reporting; Charter Review; Annual Certification Letters; External Audit Assistance; Other Unplanned Projects	
<b>Other</b>	
Risk Assessment/FY2021 Audit Plan Development	
Risk Assessment/FY2022 Audit Plan Development	
Board & Management Meetings	
Unit Oversight, Marketing, Quality Assurance Improvement	



North Carolina State University  
Audit Plan  
Year Ending June 30, 2021

Specific Audits
<b>Information System Controls</b>
Application Programming Interface (API) Audit
Office of Finance and Administration - Environmental Health and Public Safety - Security Applications and Technologies (SAT) - Physical Access Services [carryover from FY2020]
Poole College of Management - Financial Business Operations
<b>Audits/Reviews of Internal Controls</b>
College of Engineering - Department of Materials Science and Engineering
<b>Performance/Operational Audits and/or Reviews</b>
College of Humanities and Social Sciences - Institute for Nonprofits - Business Operations
Wilson College of Textiles - Nonwovens Institute - Business Operations
<b>Audit Findings Follow-up</b>
User Controls over Ultra-Sensitive Data
Campus Enterprises - NC State Dining - Vendor Processes Fraud Risk Assessment
Campus Enterprises - NC State Stores - Vendor Processes Fraud Risk Assessment
College of Agriculture and Life Sciences (CALS) - NC Cooperative Extension (NCCE) - Business Process Governance
College of Sciences (COS) - General Information Technology (IT) Controls
College of Agriculture and Life Sciences (CALS) - Prestage Department of Poultry Science
<b>Special Assignments</b>
Office of Research and Innovation and Office of Finance and Administration - Research Administration Systems Replacement - Enterprise Research Administration Research Enterprise Data System Implementation
University Information Technology (IT) Governance Committees
Case Study Development for Office of Finance and Administration

University of North Carolina Asheville  
Audit Plan  
Year Ending June 30, 2021

Specific Audits
<b>Information System Controls</b>
Banner IT Reporting of System Changes
<b>Performance/Operational Audits and/or Reviews</b>
Athletics Box Office
Additional Activities to be Determined (Audit hours have been reserved in order to respond to any emerging risks related to the COVID pandemic or returning to onsite operations)
<b>Compliance Audits</b>
CARES Act / COVID-19 Relief Funding
<b>Audit Findings Follow-up</b>
Follow up on prior recommendations.
<b>Special Investigations</b>
Unplanned investigations of internal or external hotline reports as received.
<b>Special Assignments</b>
Advisory Services Related to COVID
Advancement Office Accounting and Reporting Consultation Engagement
Enterprise Risk Management
Advisory Services for Information Security and Governance
KPI Reporting
Routine Consultations / Advisory Services / Committees
<b>Other</b>
Internal Audit Intern
Quality Improvement Program Activities
Annual Risk Assessment and Audit Plan Development

University of North Carolina Charlotte  
 Audit Plan  
 Year Ending June 30, 2021

Specific Audits
<b>Financial Audits/Reviews</b>
Fixed Assets
<b>Information System Controls</b>
General Computer Controls Review - College of Computing & Informatics
General Computer Controls Review - College of Engineering
End Point Management - College of Liberal Arts & Science
IT Network / Cyber Security Review (Completion of audit started in FY2020)
<b>Audits/Reviews of Internal Controls</b>
Internal Control Testing
<b>Performance/Operational Audits and/or Reviews</b>
Admin Review - Chancellor's Office
EHSO - Asbestos Operations and Maintenance
Title IX
Internal Review Board (Research)
<b>Compliance Audits</b>
CARES Act Spending
NCAA Compliance - Football Attendance Verification
NCAA Compliance - Amateurism
Review of National Science Foundation (NSF) Grants
<b>Audit Findings Follow-up</b>
Building Access Audit
Others
<b>Special Investigations</b>
As needed
<b>Special Assignments</b>
Monitor Enterprise Risk Management (ERM) Implementation
FY 2020 Internal Quality Assessment Review of Internal Audit

University of North Carolina at Chapel Hill  
Audit Plan  
Year Ending June 30, 2021

Specific Audits	
<b>Financial Audits/Reviews</b>	
Construction Contracting	
Accounts Payable	
Imprest Accounts and Cash Advances	
Budgeting and Revenue Recognition	
<b>Information System Controls</b>	
IT 3rd Party Software Inventory	
System Administration Initiative	
Technology Access Controls	
<b>Performance/Operational Audits and/or Reviews</b>	
Chemical Storage and Disposal	
Foreign Influence	
Dean of Students	
Institutional Data Governance Management	
<b>Compliance Audits</b>	
Office of Sponsored Research Uniform Guidance - Procurement	
COVID-19 CARES Package	
Jeanne Clery Act	
University Travel	
Grant Closeout Reconciliations	
NCAA Compliance	
<b>Special Investigations</b>	
As needed	
<b>Special Assignments</b>	
Special Project Engagements	

University of North Carolina at Greensboro  
Audit Plan  
Year Ending June 30, 2021

Specific Audits
<b>Audits/Reviews of Internal Controls</b>
Self-Assessment of Internal Controls
Weatherspoon Arts Foundation (inventory observation)
<b>Compliance Audits</b>
Admissions (Controls & Compliance)
Contracts and Grants
Employment Eligibility (I-9 Compliance)
Financial Aid
Intercollegiate Athletics Program (assistance with Agreed-Upon Procedures review)
IT Security Training
Misuse or Theft of State Property (reporting)
<b>Audit Findings Follow-up</b>
Follow-up Resolution of Audit Findings (of external auditors)
<b>Special Investigations</b>
As needed
<b>Special Assignments</b>
Risk Assessment (for development of internal audit plans)
<b>Other</b>
Quality Assurance Review

University of North Carolina at Pembroke  
Audit Plan  
Year Ending June 30, 2021

Specific Audits
<b>Financial Audits/Reviews</b>
Annual Inventory Observation and Surprise Cash Counts
<b>Audits/Reviews of Internal Controls</b>
Campus Safety Over Student Involved Protests
IT General Controls
IT Security Assessment
Controls over Timely and Accurate Reporting of Sponsored Research
<b>Performance/Operational Audits and/or Reviews</b>
Accounts Payable Process
Brave Assist and Financial Aid Office Collaborations
<b>Compliance Audits</b>
BlueCross BlueShield \$750,000 gift
NC Policy Collaboratory \$987,176 grant
Mellon Foundation \$950,000
FEMA and COVID-19 funding
<b>Audit Findings Follow-up</b>
Use of COVID-19 related leave in Facility Management Division
<b>Special Investigations</b>
As needed
<b>Special Assignments</b>
Committee Assignments
Routine Consultations
Enterprise Risk Management Implementation Assistance
<b>Other</b>
Continuing Professional Education (CPE)
Risk Assessment/Audit Plan

University of North Carolina School of the Arts  
 Audit Plan  
 Year Ending June 30, 2021

Specific Audits
<b>Audits/Reviews of Internal Controls</b>
Minors on Campus
COVID 19 Assessment
Strategic Training
<b>Audit Findings Follow-up</b>
CDI Controls Review
Human Resources Control Environment
IT Operations Post Follow-up
<b>Special Investigations</b>
Wig Program Purchase Investigation
<b>Special Assignments</b>
Audit, Risk, and Compliance Committee
Assisting External Auditors and Oversight Agencies
Search Committees - Various
University's Strategic Planning Process
Chancellor's Cabinet
Technical Assistance
Enterprise Risk Management
Meetings/Consults - University-Wide
<b>Other</b>
Audit Planning & Assessment
IA Strategy Development and Implementation, Outreach
Quality Assurance and Improvement Activities

**University of North Carolina System Office**  
**Audit Plan**  
**Year Ending June 30, 2021**

<b>Specific Audits</b>	
<b>Compliance Audits</b>	
UNC-TV: Purchase Card Review	
UNC System Office: North Carolina Gift Planning, LLC	
To Be Determined	
<b>Audit Findings Follow-up</b>	
Monitoring & Reporting on Status of Management Corrective Actions (various prior recommendations)	
<b>Special Investigations</b>	
Unplanned/Various as occurs: Investigations of internal/external hotline reports	
<b>Special Assignments</b>	
Advisory Services Related to COVID-19 Pandemic	
Consult: Finance Detective Controls Project	
Advisory Services to Finance: Finance Data Mart; COVID-19 Relief Funding; Policy and Procedures Updates	
Advisory Services to Information Technology:	
Remote Management Services; Business Continuity/Disaster Recovery Plan; IT Risk Register; Policy and Procedures Updates	
Advisory Services to Human Resources:	
Updates to Onboarding Procedures and Learning Management Implementation; FFCA Leave Review; 1-9 Documentation; Policy and Procedures	
Advisory Services to Academic Affairs: Digital Learning Enhancements; Policy and Procedures Updates	
Advisory Services to Strategy and Policy: NCPFP/TP3; Policy and Procedures Updates	
Advisory Services to System Office Departments: Continuation of Operations Plan Updates	
Advisory Services to UNC-TV: R&R Planning; Purchasing Processes; Business Continuity; Policy and Procedures Updates	
Other Services/Committees: Other routine advisory services to UNC-TV and the System Office; assist external auditors; charter updates; annual certifications; CAO/OIA committee meetings; QAIP work; and other projects to be determined.	
<b>Other</b>	
Annual Risk Assessment/FY2021 Audit Plan Development	
Annual Risk Assessment/FY2022 Audit Plan Development	
Board Meetings, Unit Oversight, Staff Hiring, MOUs, and Marketing	
Professional Development	
Internal Audit Services to NCSSM and NCSEAA	



University of North Carolina Wilmington  
Audit Plan  
Year Ending June 30, 2021

Specific Audits
<b>Financial Audits/Reviews</b>
Friends of UNCW Financial Audit
<b>Information System Controls</b>
IT Resource Management
IT Security
<b>Performance/Operational Audits and/or Reviews</b>
Human Resources
Sponsored Programs & Research Compliance (SPARC)
Watson College of Education (WCE)
Travel
Online Course Management
Payroll (Complete Prior Year Work)
Facilities - Phase 2 (Architectural & Construction Services) (Complete Prior Year Work)
<b>Compliance Audits</b>
Americans with Disabilities Act (ADA)
CARES Act funds (Relief funds) compliance
Title IX
<b>Audit Findings Follow-up</b>
Various Follow Ups
<b>Special Investigations</b>
General Investigations
<b>Special Assignments</b>
Unplanned Consultations
Committee Assignments
Routine Consultations
Campus Engagement
<b>Other</b>
External Quality Assurance Review; Quality Assurance Activities
Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA)
FY22 Risk Assessment/Audit Plan
Campus Training, including Fraud Forums
Data Analytics Enhancements

**Western Carolina University**  
**Audit Plan**  
**Year Ending June 30, 2021**

<b>Specific Audits</b>	
<b>Financial Audits/Reviews</b>	
Audit of Deposits Process, University Wide	
<b>Information System Controls</b>	
Examination of the Number of User Accounts with Domain Administrator Privileges	
Audit of Timely Removal of Disabled and Privileged Accounts.	
Examination of Number of Users with the Ability to Change Passwords.	
Networking Closets Follow Up	
SciQuest (WCU E-Procurement System) Follow Up	
<b>Compliance Audits</b>	
Student Wellness	
Clery Act	
Communication Sciences & Disorders, (Could include reviews of processes and operations)	
Nursing, (Could include reviews of processes and operations)	
Campus Activities, (Could include reviews of processes and operations)	
Bookstore, (Could include reviews of processes and operations)	
Continued audit of Laboratory Safety & Training, School of Nursing Follow Up	
Laboratory Safety and Training, College of Fine and Performing Arts	
Laboratory and Safety Training, College of Arts and Sciences	
Laboratory and Safety Training, College of Engineering and Technology	
Minors on Campus	
ICQ	
Capital Fixed Assets	
<b>Special Investigations</b>	
Two Hotlines	
Two Investigations	
<b>Special Assignments</b>	
<b>Advisory/Consulting/Project</b>	
Continued Recertification of Systems and Applications Harboring Sensitive Data In Partnership with the chief Information Security Officer	
Continued Recertification of Accounts with Elevated Permissions in Applications Harboring Sensitive Data, In Partnership with the Information Security Officer	
Certification of Banner Modules, In Partnership with the Information Security Officer	
Examination of SOC II Reports and Contracts Associated with Applications the Harbor Sensitive Data	
Continued Review of Deposits Process. This is to prepare the University for a University Wide Audit of Deposits. (See Financial Audits Above)	
Continued Commitment to Review of Processes,Accounts Payable	
Review of Business Continuity Plans in Partnership with the Director of Emergency Services	
Continued Recertification of SecureShares and Bounty2 Folders Harboring Sensitive Data in Partnership with the chief information security officer	
COVID-19 Advisory,Response to FEMA	
COVID-19 Advisory, Other	
Tableau, Travel Data Analytics	
<b>Educating Others</b>	
Assisting the Purchasing Department with Tableau	
New Senior Management	
<b>Service to the Profession</b>	
Peer to Peer Collaboration with Chief Audit Officer at UNC Asheville	
<b>Committee Work</b>	
UNCAA	
Data Security and Stewardship Committee	
ACUA	
Information Technology Council	
Computer Security Incident Response Team	
Export Control Committee	
Enterprise Risk Management Council	
Institutional Effectiveness Council	
University Safety Committee	
Search Committees	
<b>Other</b>	
Quality Assurance Reviews (Internal and External)	
Audit Planning and Risk Assessments	

Winston-Salem State University  
Audit Plan  
Year Ending June 30, 2021

Specific Audits	
<b>Financial Audits/Reviews</b>	
Financial Statement Close Process Assessment	
<b>Information System Controls</b>	
Business Continuity/Disaster Recovery	
<b>Audits/Reviews of Internal Controls</b>	
Worker's Compensation	
COVID-19 Assessment	
<b>Performance/Operational Audits and/or Reviews</b>	
Human Resources	
<b>Audit Findings Follow-up</b>	
OSA 90 Day - Financial Aid	
OSA 90 Day - Financial Aid - Post Follow-up	
Human Resources - Employee Relations	
Immunization Investigation	
CDI - Controls Review	
<b>Special Investigations</b>	
Assistant Dean of Students Search Process	
Grant Funded Travel	
HR Recruitment Investigation	
<b>Special Assignments</b>	
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	
SACS Accreditation Process	
University's Administrative Assessment	
Meetings/Consults - University-Wide	
Technical Assistance	
UNCAA Committees	
<b>Other</b>	
Audit Planning & Assessment	
IA Strategy Development and Implementation, Outreach	
Quality Assurance and Improvement Activities	



## AGENDA ITEM

A-3. UNC System Office Internal Audit Update .....Joyce Boni

**Situation:** The chief audit officer is to provide periodic updates on the UNC System Office's internal audit activities.

**Background:** In accordance with the committee charter and *International Standards for the Professional Practice of Internal Auditing (Standards)* issued by The Institute of Internal Auditors, the committee is to receive periodic updates on the UNC System Office's internal audit activities. This allows the committee to assess internal audit's performance relative to the annual audit plan.

**Assessment:** The attached document identifies the current status of the 2020-2021 internal audit projects, as well as any significant changes since the last update.

**Action:** This item is for information only.

**UNC System Office Internal Audit Plan**  
Fiscal Year 2020-2021

Description	Status as of 10/30/20
<b>Prior Year Carry Over</b>	
Annual Risk Assessment/2021 Audit Plan Development	Completed (July 2020)
Advisory Services Related to Covid-19 Federal Funding	In Progress
<b>Assurance Engagements</b>	
UNC-TV: Purchase Card Review	In Progress
UNC System Office: North Carolina Gift Planning, LLC	Not Started
To Be Determined	Not Started
<b>Monitoring and Reporting on Status of Management Corrective Actions</b>	
Assess Status of Prior IT Audit Recommendations	In Progress
<b>Investigations</b>	
Unplanned/Variou as occurs: Investigations of internal/external hotline reports and similar types of investigations.	Not Started
<b>Special Projects/Consultations</b>	
Consult: Finance Detective Controls Project	Not Started
Annual Risk Assessment/FY2022 Audit Plan Development	Not Started
<b>Technical Assistance/Other Audit Services</b>	
Advisory Services to Finance: Finance DataMart; COVID-19 Relief Funding; Policy and Procedures Updates	In Progress
Advisory Services to Information Technology: Remote Management Services; Business Continuity/Disaster Recovery Plan; IT Risk Register; Policy and Procedures Updates	Not Started
Advisory Services to Human Resources: Updates to Onboarding Procedures and Learning Management Implementation; FFCA Leave Review; I-9 Documentation; Policy and Procedures Updates	In Progress
Advisory Services to Academic Affairs: Digital Learning Enhancements; Policy and Procedures Updates	Not Started
Advisory Services to Strategy and Policy: NCPFP/TP3; Policy and Procedures Updates	Not Started
Advisory Services to System Office Departments: Continuation of Operations Plan Updates	Not Started
Advisory Services to UNC-TV: R&R Planning; Purchasing Processes; Business Continuity; Policy and Procedures Updates	Not Started
Board Meetings, Unit Oversight, Staff Hiring, MOUs, and Marketing	In Progress
Other Services/Committees: Other routine advisory services to UNC-TV and the System Office; assist external auditors; charter updates; annual certifications; CAO/OIA committee meetings; QAIP work; and other projects to be determined.	In Progress
Professional Development	In Progress
Internal Audit Services to NCSSM and NCSEA	In Progress