



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

November 16, 2022 at 10:30 a.m.  
Via Videoconference and PBS North Carolina Live Stream  
East Carolina University  
Main Campus Student Center, Room 249  
Greenville, NC

**AGENDA**

**OPEN SESSION**

- A-1. Approval of the Open Session Minutes of Wednesday, September 21, 2022 .....Terry Hutchens
- A-2. HMSI Enterprise Risk Management Roundtable Summary .....Shun Robertson
- A-3. Summary of UNC Systemwide Internal Audit Activities ..... Michael Ptasienski
  - a. FY22 Report Listing
  - b. Listing of FY22 Internal Audit Findings
- A-4. Approval of UNC Systemwide Audit Plans ..... Michael Ptasienski
  - a. Planned Internal Audit Effort for Fiscal Year 2022-23
  - b. Plan Detail - FY23 Audit Plans
- A-5. Update of Safety & Security Operations.....Fred Sellers
- A-6. Joint Cybersecurity Task Force Presentation .....Keith Werner

**CLOSED SESSION**

- A-7. Approval of the Closed Session Minutes of Wednesday, September 21, 2022 .....Terry Hutchens
- A-8. Cybersecurity Budget Recommendations .....Keith Werner
- A-9. UNC System Office Internal Audit Personnel Update..... Michael Ptasienski

**OPEN SESSION**

- A-10. Adjourn



## **Closed Session Motion**

### **Motion to go into closed session to:**

- Prevent the disclosure of information that is privileged or confidential under Article 7 of Chapter 126 and § 143-748 of the North Carolina General Statutes, or not considered a public record within the meaning of Chapter 132 of the General Statutes.
- Consult with our attorney to protect attorney-client privilege.
- Consider the qualifications, competence, performance, or condition of appointment of a public officer or employee or prospective public officer or employee.

**Pursuant to:** G.S. 143-318.11(a)(1), (3), and (6).

## DRAFT MINUTES OPEN SESSION

September 21, 2022

Via Videoconference and PBS North Carolina Livestream

UNC System Office

140 Friday Center Drive, 128

Chapel Hill, North Carolina

This meeting of the Committee on Audit, Risk Management, and Compliance was presided over by Chair Terry Hutchens. The following committee members, constituting a quorum, were also present in person or by videoconference: Jimmy D. Clark, Lee Roberts, Kirk Bradley, Art Pope. The following committee members were absent: Pearl Burris-Floyd.

Chancellors participating were Sharon L. Gaber.

Staff members present included Fred Sellers, Anne Phillips, and others from the University of North Carolina System Office.

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### 1. Call to Order and Approval of OPEN Session Minutes (Item A-1)

The chair called the meeting to order at 1 p.m. on Wednesday, September 21, 2022 and reminded all members of the committee of their duty under the State Government Ethics Act to avoid conflicts of interest and the appearances of a conflict of interest. The chair asked if there were any conflicts or appearances of conflict with respect to any matter coming before the committee. No members identified any conflicts at the time.

The chair called for a motion to approve the open session minutes of May 24 and May 25, 2022.

**MOTION:** Resolved, that the Committee on Audit, Risk Management, and Compliance approve the open session minutes of May 24 and May 25, 2022, as distributed.

**Motion:** Terry Hutchens

**Motion carried**

### 2. 2021-22 Committee on Audit, Risk Management, and Compliance Annual Report (Item A-2)

Fred Sellers gave an overview of the 2021-22 committee's annual report. The activities included in the annual report consisted of the CARMC charter, audit charter, and the internal audit plan. Mr. Sellers also reported on the establishment of the internal audit internship plan and briefed the committee on the internal audit report on major associated entities, property insurance updates, strengthened campus safety, information security

recommendations, enterprise risk management, the information technology maturity model, and the annual presentation of the audit report issued by Office of the State Auditor.

**MOTION:** Resolved, that the Committee on Audit, Risk Management, and Compliance approve the committee's 2021-22 annual report for submission to the full Board of Governors.

**Motion:** Lee Roberts

**Motion carried**

### **3. Approval of CARMC Oversight Responsibilities and Operating Procedures (Item A-3)**

Mr. Sellers presented annual updates to the oversight responsibilities and operating procedures for the committee.

**MOTION:** Resolved, that the Committee on Audit, Risk Management, and Compliance approve the CARMC Oversight Responsibilities and Operating Procedures and recommend it to the full Board of Governors for a vote through the consent agenda.

**Motion:** Lee Roberts

**Motion carried**

### **4. Approval of the UNC System Office 2022-23 Internal Audit Plan (Item A-4)**

Lisa Outlaw presented information related to the Office of Internal Audit. Charter mandates that the chief audit officer develop an internal audit plan to guide the activities of the internal audit function. The fiscal 2023 Internal Audit Plan was developed by using a risk-based approach and providing assurance consultant services designed to add value through the operations of the UNC System Office.

**MOTION:** Resolved, that the Committee on Audit, Risk Management, and Compliance approve the UNC System Office 2022-23 Internal Audit Plan and recommend it to the full Board of Governors for a vote through the consent agenda.

**Motion:** Art Pope

**Motion carried**

### **5. UNC System Office Internal Audit 2021-22 Year-end Report (Item A-5)**

Ms. Outlaw presented a summary of fiscal year 2022 and an overview of the activities of the internal audits. The status of the internal audits achievement are the key performance goals and analysis of the internal auditors expenditures. Internal audit completed 28 of the 30 planned engagements. Additionally, internal auditors conducted a follow up audit to evaluate the corrective actions on past findings.

**MOTION:** Resolved, that the Committee on Audit, Risk Management, and Compliance approve the UNC System Office Internal Audit 2021-22 Year-end Report and recommend it to the full Board of Governors for a vote through the consent agenda.

**Motion:** Lee Roberts

**Motion carried**

**6. Summary of Audit Reports Issued by the Office of the State Auditor (Item A-6)**

Ms. Outlaw presented that the North Carolina State Auditor's Office released 11 audit reports on the UNC System Office and its constituent institutions. All constituent institutions are making satisfactory progress and resolving deficiencies identified.

This item was for information only.

**7. Enterprise Risk Management Annual Report for the UNC System Office and Campuses (Item A-7)**

Mr. Sellers provided updates on Enterprise Risk Management (ERM) in the UNC System and its constituent institutions. Mr. Sellers briefed the committee on campus risks including cybersecurity, talent management, student retention, financial risks, facilities maintenance, regulatory compliance, business processes, mental health, and public safety issues. The UNC System Office risks include crisis management, talent management, and business operations.

This item was for information only.

**8. Closed Session**

**MOTION:** Resolved, that the Committee on Audit, Risk Management, and Compliance move into closed session to prevent the disclosure of information that is privileged or confidential under Article 7 of Chapter 126 and § 143-748 of the North Carolina General Statutes, or not considered a public record within the meaning of Chapter 132 of the General Statutes.

**Motion:** Lee Roberts

**Motion carried**

**THE MEETING MOVED INTO CLOSED SESSION AT 1:25 p.m.**

(The complete minutes of the closed session are recorded separately.)

**THE MEETING RESUMED IN OPEN SESSION AT 1:57 p.m.**

There being no further business and without objection, the meeting adjourned at 1:58 p.m.

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Lee Roberts, Secretary

## AGENDA ITEM

A-2. HMSI Enterprise Risk Management Roundtable Summary..... Shun Robertson

<b>Situation:</b>	During the October 2022 Committee on Historically Minority-Serving Institutions' meeting, the HMSI chancellors discussed the current risks their institutions face and identified the most promising strategies, policies, and practices that can help alleviate these risks.
<b>Background:</b>	During this year's risk management process, the HMSIs identified the following topics with the most frequency: cybersecurity; talent management; student recruitment, enrollment, and retention; campus safety and wellness; funding and infrastructure; compliance; and brand management. The HMSI chancellors participated in a roundtable discussion on October 19, 2022, sharing data and details on enterprise risks and communicating additional resources needed to mitigate risks.
<b>Assessment:</b>	UNC System Office staff will share a high-level summary of the HMSI roundtable discussion and next steps with the Committee on Audit, Risk Management, and Compliance.
<b>Action:</b>	This item is for discussion only.

# 2022-23 UNC System HMSIs

## Risk Register Overview



### Cyber Security

- Protection of data and personal identifiable information
- Confidentiality, integrity, and availability of data and information systems
- Hacking/ransomware/phishing
- Inability to maintain and enhance IT security and IT infrastructure resources (people, processes, technology)
- Competition to retain qualified IT professionals
- Constantly evolving threat landscape

### Talent Management

- Pressures in attracting and retaining a diverse pool of highly qualified employees quickly and competitively
- Key personnel turnover
- Inability to provide competitive salaries to recruit and retain high performing employees
- Capacity limits among existing staff to take on additional duties
- Succession planning, especially in key leadership roles

### Student Recruitment, Enrollment, & Retention

- Demographic shifts shrinking traditional student pool
- Low enrollment adversely impacting financial stability and reputation
- Competition among UNC System institutions and lack of resources (ex: scholarships)
- Updating curricula and diversifying degree programs quickly to keep pace with workforce needs and student interests

### Funding & Infrastructure

- Declining enrollment reducing state funding
- Lack of diversity in funding sources
- Lack of resources for fundraising and business development
- Maximizing efficiencies through better institutional coordination for key services
- Backlog of deferred maintenance
- Historical underfunding of capital needs
- Facilities needs to support academic and research growth
- Aging residence halls / lack of on-campus residence capacity
- Retrofitting / upgrading aging buildings

### Safety & Wellness

- Preparedness and response to threats and hazards such as bomb threats, violent crimes, and theft
- Impacts and recovery from severe weather events, hazardous materials incidents, fire safety, and pedestrian safety
- Increase in student mental health concerns
- Faculty and staff wellbeing

### Regulatory Compliance

- Policies, procedures, and protocols development and updates
- Cost of compliance / noncompliance in a more complex regulatory environment (HIPAA/Clery/Title IX/Export Controls, Financial Aid, Federal Grant compliance, etc.)
- Lack of compliance poses threats to public health and safety, funding stipulations, and grants management
- Faculty/student knowledge of current and anticipated new regulatory mandates (ex: Title IX)

### Brand Management & Marketing

- Need to maintain and/or improve the institution's brand to remain competitive and maintain trust with stakeholders
- Effectively communicating the institution's uniqueness and value to key stakeholders (alumni, key business partners, political leaders, and legislators)

### UNC System Historically Minority-Serving Institutions:

Elizabeth City State University  
 Fayetteville State University  
 North Carolina Agricultural and Technical State University  
 North Carolina Central University  
 University of North Carolina at Pembroke  
 Winston-Salem State University



**THE UNIVERSITY OF  
NORTH CAROLINA SYSTEM**

**AGENDA ITEM**

- A-3. Summary of Systemwide Internal Audit Activities FY2022 ..... Michael Ptasienski
- a. FY22 Report Listing
  - b. Listing of FY22 Internal Audit Findings

**Situation:** Annually, the Committee on Audit, Risk Management, and Compliance (CARMC) reviews a summary of campus internal audit activities from the previous fiscal year.

**Background:** In accordance with the CARMC Charter, the committee reviews an annual summary of the work performed by the audit committee of each constituent institution's board of trustees. This summary provides an overview of audits, reviews, investigations, or special assignments completed by the internal audit department of each constituent institution and the University of North Carolina System Office, and notes material reportable conditions and the status of resolution.

**Assessment:** Audit committees at each constituent institution provide oversight for the work of the internal audit function. Annually, each chief audit officer and audit committee chair confirms to the UNC System Office that it has met its respective oversight responsibilities. One key responsibility of the chief audit officer is to manage internal audit activity to ensure it adds value to the institution. Establishing a risk-based internal audit plan, executing the approved internal audit plan, and ensuring timely reporting to the audit committee is of paramount importance in meeting the Institute of Internal Auditors (IIA) Standards.

During the fiscal year, audit plans may require adjustment to meet the changing needs of the institution or to respond to emerging risks or investigative complaints. The chief audit officer responds to those needs and reports significant changes to internal audit plans to their respective board of trustees' audit committee.

Between July 1, 2021, and June 30, 2022, internal audit departments across the UNC System completed risk assessments, audits, advisory services, and audit finding follow-ups and investigations resulting in 240 reports (Attachment 1). Those internal audit activities produced 356 recommendations (Attachment 2) for improvements to internal controls. Corresponding management corrective actions were identified and agreed upon by university leadership.

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



## **ATTACHMENT 1- Summary of Reports (by institution) Issued July 1, 2021 - June 30, 2022**

### **Appalachian State University (34)**

1. 2022\_ASU\_Information Systems\_Access Review JFM2021
2. 2022\_ASU\_IC\_Education & Technology Review\_AMJ-2021
3. 2022\_ASU\_Financial\_Petty Cash & Change Fund Counts FYE 2021
4. 2022\_ASU\_Financial\_Inventory\_FYE2021
5. 2022\_ASU\_Financial\_Receipt Books FYE 2021
6. 2022\_ASU\_IC\_P-Card Expenditures\_AMJ-2021
7. 2022\_ASU\_IC\_Travel Disbursements\_AMJ-2021
8. 2022\_ASU\_IC\_Fixed Asset Review\_AMJ-2021
9. 2022\_ASU\_IC\_Education & Technology JAS-2021
10. 2022\_ASU\_IC\_Pcard Expenditures\_JAS-2021
11. 2022\_ASU\_Operational\_Mountaineer Printing Fund 335400
12. 2022\_ASU\_IC\_Travel Review-JAS-2021
13. 2022\_ASU\_IC\_Fixed Asset Review\_JAS-2021
14. 2022\_ASU\_Financial\_AREH Inc. 12-30-2020
15. 2022\_ASU\_Operational\_Athletics FYE-2021
16. 2022\_ASU\_Follow-Up\_University Bookstore 2021
17. 2022\_ASU\_Follow-Up\_SD Farm 2021
18. 2022\_ASU\_Information Systems\_Access Review AMJ\_JAS2021
19. 2022\_ASU\_FollowUp\_Access Review AMJ\_JAS2020
20. 2022\_ASU\_IC\_Education & Technology\_OND-2021
21. 2022\_ASU\_IC\_Travel Review-OND-2021
22. 2022\_ASU\_IC\_Pcard Expenditures OND-2021
23. 2022\_ASU\_IC\_Fixed Assets-OND-2021
24. 2022\_ASU\_Follow-up\_Compliance\_Grant Proposal 20-0115 03042022
25. 2022\_ASU\_Financial\_CARE Center 063021\_030922

### **Appalachian State University (34) (continued)**

26. 2022\_ASU\_Operational\_Parking and Transportation FYE-2021
27. 2022\_ASU\_Compliance\_State Ethics Act 041222
28. 2022\_ASU\_IC\_Pcard Expenditures JFM 2022
29. 2022\_ASU\_Compliance\_GearUp\_Audit\_Report\_FY2021\_6302022
30. 2022\_ASU\_IC\_Travel Disbursements\_JFM 2022
31. 2022\_ASU\_IC\_Fixed Assets JFM 2022
32. 2022\_ASU\_Financial\_NRLP FYE 12-31-2021
33. Ath Tkt Consulting Confirmation 063022
34. 2022 Risk Assessment

### **East Carolina University (36)**

1. axiUm Dental System Controls
2. Follow-Up of NC OSA IT Controls Recommendations
3. Alleged Improper Timekeeping Practices (A&F unit)
4. Follow-Up on Greenphire Controls
5. Alleged Nepotism (BSOM)
6. DOJ Compliance Program Gap Analysis (Consultation)
7. Follow-up of Campus Living Hiring Practices
8. Health Sci Unit Timekeeping Practices
9. Employee Mobile Computing Practices
10. ProCard Analytics Tool for ChromeRiver
11. University Scholarships
12. COI Management Plans
13. Payroll Audit
14. ECU Community School
15. Univ Advancement Employee Resource Use
16. IT Governance and Info Security Programs
17. REDE CPE Programs Consultation
18. Student Athlete Course Clustering AY 20-21
19. HS Clinical Employee Timekeeping (SoDM)
20. Academic Outreach Unit
21. Clinical Trials Process
22. Health Sciences Admin Employees Timekeeping

**East Carolina University (36) (continued)**

23. Follow-up on ADA Compliance
24. 2nd Follow-Up of NC OSA IT Recommendations
25. Alleged Falsification-Univ Adv Employee
26. CoB Faculty Member Course Delivery
27. Americorps Participation Records
28. Athletic Ticket Office
29. Health Sci Temp Employee Time Reporting
30. Athletics Program Allegations
31. Health Sciences Employees Time Reporting (May22)
32. Review of 2020-2021 ProCard Transactions
33. Campus Ops Networked Systems
34. Health Sciences Faculty Member EPAP
35. ChromeRiver (Expense System) Processes
36. Parking and Transportation

**Elizabeth City State University (7)**

1. 2021\_ECSU\_Service Contract Administration Compliance\_A22001
2. 2022\_ECSU\_Statewide Federal Compliance Audit Procedures\_F22002
3. 2022\_ECSU\_HEERF II Institutional Portion\_A22002
4. 2022\_ECSU\_FU\_Financial Aid Operations\_F22003
5. 2022\_ECSU IT Operations\_A22005
6. 2022 ECSU Employee Off Boarding Process

**Fayetteville State University (5)**

1. Self-Assessment of Internal Controls Over Financial Reporting
2. FSU 90 day Follow Up OSA Investigative Report
3. Response to OSA Referral - Bronco Printing Services
4. FSU Final Follow-up on OSA Investigative Report
5. FSU Response to OSA Hotline Referral

**North Carolina A&T State University (19)**

1. 2022\_NCA&TSU\_90-day Follow-Up: Resolution of Statewide Federal Compliance Audit Finding

**North Carolina A&T State University (19) (continued)**

2. 2022\_NCA&TSU\_Investigation - COVID-19 Testing Billing Concerns
3. 2022\_NCA&TSU\_Review of Assessment of Internal Controls Over Financial Reporting for Fiscal Year Ending June 30, 2021
4. 2022\_NCA&TSU\_Banner Document Management/Xtender Application and Process Controls Audit
5. 2022\_NCA&TSU\_Review of Internal Controls Over the Awarding of Undergraduate Degrees
6. 2022\_NCA&TSU\_Fiscal Year 2020-21 Internal Assessment
7. 2022\_NCA&TSU\_Investigation: NC OSA Hotline - Payroll Administrator Changing Leave Hours
8. 2022\_NCA&TSU\_Follow-Up Audit: Allegations - Parking and Transportation Services
9. 2022\_NCA&TSU\_Allegations Made Against University Personnel - Referral 1
10. 2022\_NCA&TSU\_Allegations Made Against University Personnel - Referral 2
11. 2022\_NCA&TSU\_Review of Technology Transfer Process
12. 2022\_NCA&TSU\_Resolution of the State Auditor's Information Systems Audit Report Audit Findings
13. 2022\_NCA&TSU\_RESOLUTION OF THE NORTH CAROLINA A&T REAL ESTATE FOUNDATION, INC. FINANCIAL STATEMENT AUDIT FINDING
14. 2022\_NCA&TSU\_CONFIDENTIAL Consultative Review: UPD Officer Payroll Concerns
15. 2022\_NCA&TSU\_Resolution of the AAF Financial Statement Audit Findings (Fiscal Year Ended 2020)
16. 2022\_NCA&TSU\_CONFIDENTIAL Consultative Review - Athletics Compliance Reporting Structure
17. 2022\_NCA&TSU\_Fourth Quarter Review - Statewide Federal Compliance Audit Procedures Follow-Up
18. 2022\_NCA&TSU\_UNC System Office Complaint - Hiring Process Concern
19. 2022\_NCA&TSU\_Allegations - Human Resources Process Review

**North Carolina Central University (6)**

1. North Carolina Central University's Response to the 90 day update required by the System Office to the Audit Finding Identified by the State Auditor for the year ended June 30, 2020ain
2. FY23 Risk Assessment Video
3. Status Update on the Finding Identified in NCCU's Financial Audit
4. Virtual Justice Project Grants Audit
5. Office of International Affairs
6. Observation of Cash Count on June 30, 2022

**North Carolina School of Science & Mathematics (6)**

1. NCSSM\_FY21 Risk Assessment
2. 2022\_NCSSM\_CON\_Operational Workflow Analysis-Business Office and Human Resources
3. 2022\_NCSSM\_CON\_Information Systems
4. 2022\_NCSSM\_Follow-Up Work
5. C22005 NCSSM Performance Consulting Engagement - COVID Performance Metrics
6. NCSSM FY22 Workplace Harassment Complaint

**North Carolina State University (15)**

1. FINAL AUDIT REPORT] - COVID Funds Monitoring and Reporting
2. [FINAL INVESTIGATION REPORT] Transportation Investigation
3. Follow-Up Closure Letter - Audit of College and Agriculture and Life Sciences (CALS) – Prestage Department of Poultry Science (PDPS) – Report 1 of 2
4. Follow-Up Closure Letter - Audit of College and Agriculture and Life Sciences (CALS) – Prestage Department of Poultry Science (PDPS) – Report 2 of 2
5. Follow-Up Closure Letter - Poole College of Management Financial Business Operations
6. [FINAL AUDIT REPORT] - College of Sciences - Information Technology General Controls
7. Consultative Review Memo - COS Biological Sciences
8. Follow-Up Closure Letter - Non-Salary Year End Transfer of Expenses
9. Follow-Up Closure Letter - Audit of Expenditures from Special Academic Program Resources

**North Carolina State University (15)**

10. [FINAL INVESTIGATIVE REPORT] - College of Sciences - Biological Sciences Investigation
11. [FINAL CONSULTATION MEMO] -- UNC SO ISO 27002 Maturity Baseline Assessment
12. [FINAL INVESTIGATIVE REPORT] - CNR Forest Biomaterials Investigation
13. [FINAL CONSULTATION MEMO] - SURE NIST CMMC Assessment - 2022-06-30
14. [FINAL INVESTIGATIVE REPORT] Student Health Services - Pharmacy Investigation Report 2 of 2 – (Internal Controls)
15. 2022 Risk Assessment

**University of North Carolina at Asheville**

1. Committee Participation and Risk Assessment related Activities.

**University of North Carolina at Chapel Hill (36)**

1. 2022\_UNCCH\_R1-2022\_OIA Special Project OIA Quality Assurance Review Self-Assessment Final Report
2. 2022\_UNCCH\_R2-2022\_OIA Special Project North Carolina Office of the State Auditor – Engagement Completion
3. 2022\_UNCCH\_R3-2022\_Office of Internal Audit - Sponsored Project Procurement Internal Audit Executive Summary and Final Report
4. 2022\_UNCCH\_R4-2022\_Office of Internal Audit - Adams School of Dentistry Revenue Recognition Patient Account Audit Executive Summary & Final Report
5. 2022\_UNCCH\_R7-2022\_Office of Internal Audit- Federal Coronavirus Relief Funds Audit Executive Summary and Final Report
6. 2022\_UNCCH\_R5-2022\_Office of Internal Audit- Imprest Account Audit Executive Summary and Final Report
7. 2022\_UNCCH\_R6-2022\_Office of Internal Audit- Governor's Emergency Education Relief Fund Audit Final Report
8. Dental Foundation of North Carolina Inc. External Audit Finding Follow-up
9. Campus Health Pharmacy Audit
10. NCAA Off-Campus Recruiting Compliance Audit
11. Office of Internal Audit Special Project Completion – EthicsPoint Case #390

**University of North Carolina at Chapel Hill (36) (continued)**

12. CARES (HEERF I) Institutional Funds Audit
13. Special Project: Police Department Inventory/CALEA Accreditation Audit
14. Conflict of Interest and Conflict of Commitment Audit
15. The System Administration Initiative Continuous Auditing
16. HEERF II and HEERF III Student Funds Audit
17. Special Project Review – ASoD Orthodontics Clinic Patient Accounts
18. Kenan-Flagler Business School Purchasing Card Audit
19. NCAA Extra Benefits – Equipment and Apparel Compliance Audit
20. Non-Faculty Annual Performance Plan and Rating Audit
21. Office of Internal Audit Special Project - Associated Entity Audit Follow-up Review
22. Program Initiatives: Innovation, Entrepreneurship & Economic Development
23. Office of Internal Audit Special Project Completion – EthicsPoint Case #450 Report #27-2022
24. University Cashier Office Internal Audit
25. Office of Internal Audit Diversity and Inclusion Audit
26. Office of Internal Audit Public Report -IT Self Assessment for PCI and SSN Identifiers\_Redacted
27. Special Project ITS Consultation Stage 2 Fiscal Year-End Public Report
28. Technology Access Control Management Continuous Auditing Engagement Public Report  
University Parking Registration and Fees Audit
29. Office of Internal Audit Diversity and Inclusion Audit
30. Payroll Fraud Assessment Internal Audit
31. Office of Internal Audit Self-Assessment and Maturity Model Report #08:2022 (10/21/22)
32. University Travel Continuous Auditing Fiscal Year 2022 Year-End Report (6/23/22)
33. Facilities Services - Custodial Housekeeping Internal Audit (6/24/22)

**University of North Carolina at Chapel Hill (36) (continued)**

34. University Travel Continuous Auditing Fiscal Year 2022 Year-End Report
35. Facilities Services - Custodial Housekeeping Internal Audit
36. 2022 Risk Assessment

**University of North Carolina at Charlotte (18)**

1. Investigation Report I2022-01, FM Purchasing-Hickling & Associates, LLC
2. Audit Report A2020-10, Cybersecurity Review
3. Audit Report A2022-03, Police and Public Safety Admin Review
4. Audit Report A2022-04, Greek Life Audit
5. Internal Quality Assessment for the Fiscal Year Ended 6/30/2021
6. FM - Informal Projects Audit Report
7. Engineering Audit Report
8. Environmental Health & Safety Admin Review
9. System Authentication Audit Report
10. Chemistry Billing Investigation Report
11. Endpoint Management Audit Report
12. A2022-07, Athletics Audit Report
13. A2022-14- Cybersecurity-Phishing
14. A2022-06, Consulting Services Contracts Audit
15. A2022-05, COVID Relief Fund Spending
16. A2022-10, Department of Psychological Science Administrative Review
17. A2022-11, Internal Control Testing
18. 2022 Risk Assessment

**University of North Carolina at Greensboro (5)**

1. Weatherspoon Arts Foundation - Art Collection Inventory
2. Compliance - UNCG State Property (MisuseThft) Audit Report FY22
3. Compliance - UNCG Athletics NCAA AUP Y22
4. Compliance - UNCG Employment Eligibility FY21
5. UNCG Purchasing Card 2022

**University of North Carolina at Pembroke (1)**

1. Corrective Action Follow-up: OSA IS Audit of Cybersecurity Controls Over Student Data

**University of North Carolina School of the Arts (5)**

1. 2022\_UNCSA\_Follow-up - CDI
2. 2022\_UNCSA\_Follow-up - IT Operations – PUBLIC

**University of North Carolina School of the Arts (5)**

3. 2022\_UNCSA\_Investigation – Control Environment
4. 2022\_UNCSA\_Investigation – Control Environment – Management Letter
5. 2022\_UNCSA\_Follow-up – HR Operations

**University of North Carolina System Office (13)**

1. 2022\_SYS OFC\_Annual Risk Assessment
2. 2022\_UNC SYS OFC\_COM\_Subrecipient Monitoring of COVID-19 Funds
3. 2022\_UNC SYS OFC\_CON\_Performance Metrics and Goals for COVID-19 Funds
4. 2022\_UNC SYS OFC\_CON\_PBS NC Workflow Processes
5. 2002\_UNC SYS OFC\_OP\_University Advancement Review
6. 2022\_SYSOFC\_Follow-Up on Prior Audit Recommendations
7. C22012 SYS OFC Change Management Consulting Engagement - Confidential per NCGS §132-6.1(c)
8. C22005 SYS OFC Configuration and Vulnerability Management Consulting Engagement- Confidential per NCGS §132-6.1(c)
9. Four (4) Data Analytic Dashboards
10. Investigation

**University of North Carolina at Wilmington (12)**

1. 2021\_UNCW\_Operational Compliance\_Sponsored Programs and Research Compliance (SPARC)
2. 2022\_UNCW\_Investigative\_OSA Referral-ITS
3. 2021\_UNCW\_Performance-Operational\_IT Resource Management
4. 2022\_UNCW\_Follow Up\_One Card
5. 2021\_UNCW\_Financial\_Friends of UNCW
6. 2022\_UNCW\_Compliance\_CARES Act HEERF
7. 2022\_UNCW\_FollowUp\_Program Income Compliance
8. 2022\_UNCW\_FollowUp\_MARBIONC Development Group, LLC
9. 2022\_UNCW\_Consultative\_SA Spending Review
10. 2021\_UNCW\_Performance-Operational\_Human Resources
11. 2022\_UNCW\_Consulting\_Information Technology Processes
12. 2022\_UNCW\_Follow-Up of NC OSA IT Recommendations

**Western Carolina University (12)**

1. 2021\_WCU\_Audit of Access and SOC 2, Type 2 Reports
2. 2022\_WCU\_Consultative Review of the School of Nursing's Faculty Workload
3. 2022\_WCU\_Audit of the School of Nursing
4. 2022\_WCU\_Follow-Up on the Audit of the Capitalized Fixed Assets Assigned to Residential Living
5. 2022\_WCU\_HEERF Audit
6. 2022\_WCU\_Building\_Emergency\_Action\_Plans
7. 2022\_WCU\_Follow up Active Inactive Fixed Assets
8. 2022\_WCU\_Follow up Clery Act
9. 2022\_WCU\_Follow up\_Department of Campus Activities
10. 2022\_WCU\_Followup\_OSA IT Audit\_2\_Sensitive GS 132-6.1.c
11. 2022\_WCU\_Follow up\_SciQuest\_Identity Management\_Sensitive\_GS 132-6.1.c
12. 2022\_WCU\_Audit of Privileged Account Management\_Sensitive\_GS 132-6.1.c

**Winston-Salem State University (10)**

1. 2022\_WSSU\_Investigation - UNC SO - Unfair Employment Practices
2. 2022\_WSSU\_Investigation - UNC SO - Risk Notification Memo - Toxic Environment
3. 2022\_WSSU\_Investigation - Volunteer Employee
4. 2022\_WSSU\_Follow-up - CDI
5. 2022\_WSSU\_Internal Control - COVID Spending & Response
6. 2022\_WSSU\_Internal Control - COVID Spending - ML - Reallocation & Procedures
7. 2022\_WSSU\_Advisory - ML - COVID Survey
8. 2022\_WSSU\_Investigation - UNC SO - HR Personnel Matters
9. 2022\_WSSU\_Investigation - Inappropriate Salary Increase - Management Letter
10. 2022\_WSSU\_Investigation - UNC SO - Misuse of User Access

Campus Name	#	Report Name	Audit Type	Report Release Date	Number of Findings	Enter Finding Title Only	Status of Finding Resolution Resolved - Follow-up Completed Resolved - Follow-up Pending Resolution in Process Follow-up Pending Not Resolved Management Accepted Risk
Appalachian State University	1	2022_ASU_Information Systems_Access Review JFM2021	Information Systems	8/20/2021	1	(1) Untimely Notice of Off-Boarding	(1) Follow-up Pending
Appalachian State University	2	2022_ASU_IC_Education & Technology Review_AMJ-2021	Internal Control/Assessment	8/24/2021	3	(1) Improper Account Coding (2) Improper Pre-Approval Documentation (3) Improper Document Submission	(1) Resolved - Follow-Up Completed (2) Resolved - Follow-Up Completed (3) Resolved - Follow-Up Completed
Appalachian State University	3	2022_ASU_Financial_Receipt Books FYE 2021	Financial	8/30/2021	1	(1) Late Deposits	(1) Follow-up Pending
Appalachian State University	4	2022_ASU_Financial_Inventory_FYE2021	Financial	8/30/2021	0	No Findings	No Findings
Appalachian State University	5	2022_ASU_Financial_Petty Cash & Change Fund Counts FYE 2021	Financial	8/30/2021	0	No Findings	No Findings
Appalachian State University	6	2022_ASU_IC_P-Card Expenditures_AMJ-2021	Internal Control/Assessment	8/31/2021	0	No Findings	No Findings
Appalachian State University	7	2022_ASU_IC_Travel Disbursements_AMJ-2021	Internal Control/Assessment	9/3/2021	0	No Findings	No Findings
Appalachian State University	8	2022_ASU_IC_Fixed Asset Review_AMJ-2021	Internal Control/Assessment	9/17/2021	0	No Findings	No Findings
Appalachian State University	9	2022_ASU_IC_Education & Technology JAS-2021	Internal Control/Assessment	11/4/2021	1	(1) Improper Approvals	(1) Resolved - Follow-up Completed

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Appalachian State University	10	2022_ASU_IC_Pcard Expenditures_JAS-2021	Internal Control/Assessment	11/8/2021	1	(1) Improper Documentation	(1) Resolved - Follow-up Completed
Appalachian State University	11	2022_ASU_Operational_Mountaineer Printing Fund 335400	Performance/Operational	11/11/2021	7	(1) Outdated Fund Authority (2) Ineffective Management (3) Ineffective Oversight of Fund (4) Inaccurate Website (5) Improper Revenue Processes (6) Improper Reconciliations (7) Improper Account Coding	(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) Follow-up Pending
Appalachian State University	12	2022_ASU_IC_Travel Review-JAS-2021	Internal Control/Assessment	11/11/2021	1	(1) Improper Approvals	(1) Resolved - Follow-up Completed
Appalachian State University	13	2022_ASU_IC_Fixed Asset Review_JAS-2021	Internal Control/Assessment	11/11/2021	0	No Findings	No Findings
Appalachian State University	14	2022_ASU_Financial_AREH Inc. 12-30-2020	Financial	11/12/2021	0	No Findings	No Findings
Appalachian State University	15	2022_ASU_Operational_Athletics FYE-2021	Performance/Operational	11/23/2021	0	No Findings	No Findings
Appalachian State University	16	2022_ASU_Follow-Up_SD Farm 2021	Follow-up	11/24/2021	0	No Findings	No Findings
Appalachian State University	17	2022_ASU_Follow-Up_University Bookstore 2021	Follow-up	11/24/2021	0	No Findings	No Findings
Appalachian State University	18	2022_ASU_Information Systems_Access Review AMJ_JAS2021	Information Systems	12/16/2021	1	(1) Untimely Notice of Off-Boarding	(1) Follow-up Pending

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Appalachian State University	19	2022_ASU_FollowUp_Access Review AMJ_JAS2020	Follow-up	12/16/2021	0	No Findings	No Findings
Appalachian State University	20	2022_ASU_IC_Education & Technology_OND-2021	Internal Control/Assessment	1/20/2022	1	(1) Improper Approvals	(1) Resolved - Follow-up Completed
Appalachian State University	21	2022_ASU_IC_Travel Review-OND-2021	Internal Control/Assessment	1/25/2022	0	No Findings	No Findings
Appalachian State University	22	2022_ASU_IC_Pcard Expenditures OND-2021	Internal Control/Assessment	2/16/2022	0	No Findings	No Findings
Appalachian State University	23	2022_ASU_Follow-up_Compliance_Grant Proposal 20-0115 03042022	Follow-up	3/4/2022	0	No Findings	No Findings
Appalachian State University	24	2022_ASU_IC_Fixed Assets-OND-2021	Internal Control/Assessment	3/4/2022	0	No Findings	No Findings
Appalachian State University	25	2022_ASU_Financial_CARE Center 063021_030922	Financial	3/9/2022	0	No Findings	No Findings
Appalachian State University	26	2022_ASU_Operational_Parking and Transportation FYE-2021	Performance/Operational	4/12/2022	1	(1) Insufficient Reconciliations	(1) Follow-up Pending
Appalachian State University	27	2022_ASU_Compliance_State Ethics Act 041222	Compliance	4/13/2022	1	(1) Ethics Act Noncompliance	(1) Follow-up Pending



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Appalachian State University	28	2022_ASU_IC_Pcard Expenditures JFM 2022	Internal Control/Assessment	5/11/2022	3	(1) Improper Documentation (2) Improper Sales Tax Payments (3) Improper Lodging Pre-payment	(1) Follow-up Pending (2) Follow-up Pending (3) Follow-up Pending
Appalachian State University	29	2022_ASU_Compliance_GearUp_Audit_Report_FY2021_6302022	Compliance	6/23/2022	0	No Findings	No Findings
Appalachian State University	30	2022_ASU_Financial_NRLP FYE 12-31-2021	Financial	6/30/2022	0	No Findings	No Findings
Appalachian State University	31	2022_ASU_IC_Fixed Assets JFM 2022	Compliance	6/30/2022	0	No Findings	No Findings
Appalachian State University	32	2022_ASU_IC_Travel Disbursements_JFM 2022	Compliance	6/30/2022	0	No Findings	No Findings
Appalachian State University	33	Ath Tkt Consulting Confirmation 063022	Consulting	6/30/2022	0	No Findings	No Findings

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East Carolina University	34	axiUm Dental System Controls	Information Systems	7/21/2021	8	1) A disaster recovery test schedule has not been developed (2) Lack of documented business continuity plan for SoDM Clinics (3) Opportunity to formalize the axiUm change management process and to retain documentation related to past changes to the system (4) Inconsistencies between the user access standard operating procedure (SOP) and current practices (5) Opportunities to strengthen axiUm user access reviews (6) Opportunity to strengthen generic accounts oversight and accountability (7) Opportunity to strengthen segregation of duties/segregation of user access related to payments, writeoffs, and adjustments (8) Some users not logging out of axiUm before leaving a workstation, impacting the audit trail of user activity	(1) Resolved - Follow-up completed (2) Resolved - Follow-up completed (3) Resolved - Follow-up completed (4) Resolved - Follow-up completed (5) Resolved - Follow-up completed (6) Resolved - Follow-up completed (7) Resolved - Follow-up completed (8) Resolved - Follow-up completed
East Carolina University	35	Follow-Up of NC OSA IT Controls Recommendations	Follow-up	8/2/2021	0	No Findings	No Findings
East Carolina University	36	Alleged Improper Timekeeping Practices (A&F unit)	Investigative	8/10/2021	1	The current method of shift scheduling requires some manual action on the part of the department to ensure compensatory time and overtime pay are accurately accounted for	Resolved - follow-up completed
East Carolina University	37	Follow-Up on Greenphire Controls	Follow-up	8/23/2021	0	No Findings	No Findings
East Carolina University	38	Alleged Nepotism (BSOM)	Investigative	8/25/2021	1	The case assignment process creates, at minimum, the appearance of inappropriate influence that is inconsistent with applicable policy	Resolved - follow-up completed
East Carolina University	39	DOJ Compliance Program Gap Analysis (Consultation)	Consulting	8/30/2021	2	(1) Opportunity to further develop the University's compliance environment with a University code of conduct (2) Opportunity to improve coordination among ECU's decentralized compliance programs, in which compliance activities are carried out by function, with limited central oversight	(1) Resolved - follow-up completed (2) Resolution in process
East Carolina University	40	Follow-up of Campus Living Hiring Practices	Follow-up	9/28/2021	1	Violation of the spirit of the Anti-Nepotism Policy.	Resolved - follow-up completed

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East Carolina University	41	Health Sci Unit Timekeeping Practices	Investigative	10/14/2021	2	(1) Lack of understanding of proper timekeeping practices, resulting in inaccurate time records (2) One employee intentionally and repeatedly clocked in while on the way to the duty location, resulting in overpayment	(1) Resolved - Follow-up completed (2) Resolved - Follow-up completed
East Carolina University	42	Employee Mobile Computing Practices	Information Systems	10/22/2021	4	(1) Lack of campus awareness, understanding, and/or acceptance of requirements and risks (2) No clear, documented, understood expectations for faculty and for other specific situations (3) No process for considering policy exceptions or risk acceptance related to the use of non-University computers has been established and communicated (4) Some users who routinely access sensitive University data do not have ECU-owned laptops	(1) Resolved - Follow-up completed (2) Resolved - Follow-up completed (3) Resolved - Follow-up completed (4) Resolved - Follow-up completed
East Carolina University	43	ProCard Analytics Tool for ChromeRiver	Consulting	10/25/2021	0	No Findings	No Findings
East Carolina University	44	University Scholarships	Performance/Operational	10/29/2021	5	(1) There is no central University-wide scholarship policy, regulation, or rule (2) Some scholarships are based on criteria that needs to be further examined (3) Opportunities to improve business continuity planning (4) Opportunities to strengthen ECUAWard user access reviews (5) The Technology Security Assessment for ECUAWard is over four years old and may be outdated	(1) Resolved - Follow-up completed (2) Follow-up pending (3) Follow-up pending (4) - Resolved - Follow-up completed (5) - Resolved - Follow-up completed
East Carolina University	45	COI Management Plans	Compliance	11/29/2021	4	(1) Existing Regulation and documents do not reflect actual current practices (2) There is no monitoring and follow-up with new employees who do not submit COI disclosures timely (3) Management mechanisms are not consistently being carried out as outlined in COI Management Plans (4) Second level management is not consistently aware of management plans in their units	(1) Follow-up pending (2) Follow-up pending (3) Follow-up pending (4) Follow-up pending

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East Carolina University	46	Payroll Audit	Integrated	11/29/2021	3	(1) Some Banner access is incompatible with segregation of duties (2) The Payroll Office's business continuity plan needs to be reviewed and updated (3) Opportunity to enhance the out of state tax process (4) The payroll adjustments clearing account wasn't reconciled timely, and review wasn't documented	(1) Resolved - Follow-Up Completed (2) Resolved - Follow-Up Completed (3) Resolution in Process (4) Resolved - Follow-Up Completed
East Carolina University	47	ECU Community School	Integrated	12/1/2021	4	(1) High number of adjusting or correcting entries to properly account for revenues from the various funding sources for the ECU Community School and to match expenses with the appropriate fund sources (2) Use of an ad-hoc leave tracking spreadsheet to track hours for non-exempt employees in addition to Kronos increases the risk of errors in accounting for hours (3) Some Community School policies do not align with ECU policies and procedures (4) Opportunities to improve timeliness of personnel actions processed for the Community School	(1) Resolution in Process (2) Resolved - Follow-up Completed (3) Resolution in Process (4) Resolved - Follow-Up Completed
East Carolina University	48	Univ Advancement Employee Resource Use	Investigative	12/9/2021	1	Use of University Computing Resources in Connection with External Business	Resolved - follow-up completed
East Carolina University	49	REDE CPE Programs Consultation	Consulting	12/16/2021	0	No Findings	No Findings
East Carolina University	50	IT Governance and Info Security Programs	Information Systems	12/16/2021	1	The requirement to complete Information Security training is not enforced.	Resolved - follow-up completed
East Carolina University	51	Student Athlete Course Clustering AY 20-21	Consulting	1/10/2022	0	No Findings	No Findings

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East Carolina University	52	HS Clinical Employee Timekeeping (SoDM)	Investigative	1/14/2022	1	Employee intentionally falsified work hours resulting in payment for hours not worked	Resolved - follow-up completed
East Carolina University	53	Academic Outreach Unit	Integrated	1/27/2022	7	(1) The University does not have a policy or any related written guidance that outlines criteria for what courses qualify as off-model. (2) Single points of failure within two AODE areas (3) Potential cost savings could be realized by eliminating the offsite testing and proctoring center (4) Lack of separation of duties (5) Opportunity to update AODE policies and procedures (6) Opportunity to update AODE job descriptions (7) Noncompliance with cash management plan requirement for timely deposits	(1) Resolved - Follow-Up Completed (2) Resolved - Follow-Up Completed (3) Resolved - Follow-Up Completed (4) Resolved - Follow-Up Completed (5) Resolved - Follow-Up Completed (6) Resolved - Follow-Up Completed (7) Resolved - Follow-Up Completed

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East Carolina University	54	Clinical Trials Process	Integrated	1/28/2022	5	(1) The current Clinical Trials web site is inaccurate and is not a source of reliable information for faculty and staff. (2) Opportunity to improve consistency and completeness of policies, procedures, and guidance available to departments. (3) We were unable to confirm that Clinical Trial Participant Lists have been accurately and timely submitted to Clinical Financial Services (4) The OnCore Finance module has not been rolled out to all departments; doing so should increase efficiency and reduce anomalies in sponsor billing and receivables (5) Controls, documentation, and training related to the OnCore application need further development so that OnCore can be a fully reliable and fully utilized clinical trials management tool.	(1) Follow-up Pending (2) Follow-up Pending (3) Follow-up Pending (4) Follow-up Pending (5) Follow-up Pending
East Carolina University	55	Health Sciences Admin Employees Timekeeping	Investigative	2/22/2022	2	(1) Employee 1 was regularly clocked in while not working, resulting in overpayment of at least \$1,480.90 (2) Employee 2 was clocked in during the commute between home and campus on several occasions, resulting in overpayment of at least \$100.06	(1) Resolved - Follow-up completed (2) Resolved - Follow-up completed
East Carolina University	56	Follow-up on ADA Compliance	Follow-up	2/25/2022	1	Need to formally codify the ADA Coordinator's scope of authority across campus	Resolution in Process
East Carolina University	57	2nd Follow-Up of NC OSA IT Recommendations	Follow-up	3/22/2022	0	No Findings	No Findings
East Carolina University	58	Alleged Falsification-Univ Adv Employee	Investigative	3/28/2022	2	(1) No evidence to support credentials reported on resume and failure to disclose external business (2) Failure to Verify Education Credentials	(1) Resolved - follow-up completed (2) Resolution in process
East Carolina University	59	CoB Faculty Member Course Delivery	Investigative	3/29/2022	2	(1) The faculty member canceled face to face classes without submitting proper notification to the department (2) The process for reporting class cancellations and alternative arrangements needs improvement	(1) Follow-up Pending (2) Follow-up Pending

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East Carolina University	60	Americorps Participation Records	Compliance	4/7/2022	1	Standard operating procedures were not always followed and some instances in which supporting documents were not accurate	Resolved - follow-up completed
East Carolina University	61	Athletic Ticket Office	Performance/Operational	4/22/2022	5	(1) Opportunity to strengthen controls over voided tickets and refunds (2) Separation of duties is not in place related to game day cash handling (3) Need for a seat change approval document and/or review of manual entry log (4) Opportunity to strengthen approval documentation for complimentary tickets (5) The University's Complimentary Ticket Policy does not reflect current practices	(1) Follow-up Pending (2) Resolved - Follow-up Completed (3) Follow-up Pending (4) Follow-up Pending (5) Follow-up Pending
East Carolina University	62	Health Sci Temp Employee Time Reporting	Investigative	4/29/2022	1	Between March 4, 2022 and April 12, 2022, the employee was clocked in but not on site and not working for at least 88.75 hours. Based on the employee's pay rate, this resulted in overpayment by a gross amount of \$1,941.85.	Resolved - follow-up completed
East Carolina University	63	Athletics Program Allegations	Investigative	5/9/2022	2	Findings contain PII and are not uploaded here.	(1) Resolved - Follow-up completed (2) Resolved - Follow-up completed
East Carolina University	64	Health Sciences Employees Time Reporting (May22)	Investigative	6/2/2022	2	(1) Employee #1 was clocked in during the commute between home and campus on numerous occasions, resulting in overpayment (2) Employee #2 was clocked in during the commute between home and campus on numerous occasions, resulting in overpayment	(1) Resolved - Follow-up completed (2) Resolved - Follow-up completed

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East Carolina University	65	Campus Ops Networked Systems	Information Systems	6/21/2022	2	Note: this document contains sensitive security-related information and is not considered a public record pursuant to NC General Statute § 132-6.1(c). We have not uploaded the report or included details of the findings.	(1) Follow-up Pending (2) Follow-up Pending
East Carolina University	66	Review of 2020-2021 ProCard Transactions	Operational/Integrated	6/21/2022	2	(1) Opportunities to strengthen cardholder awareness and accountability (2) Instances of incomplete or missing supporting documentation and other non-compliance	(1) Resolved - Follow-up completed (2) Resolved - Follow-up completed
East Carolina University	67	Health Sciences Faculty Member EPAP	Investigative	6/22/2022	1	Faculty member was engaged in external activities without formal disclosure or approval	Resolved - follow-up completed
East Carolina University	68	ChromeRiver (Expense System) Processes	Operational/Integrated	6/28/2022	7	(1) Opportunity to improve completeness of internal procedural documentation (2) Roles and responsibilities of Financial Services CR personnel are not clearly defined (3) Opportunity to improve policies, procedures, and guidance available to departments on the Chrome River website (4) Revised approval queues and training for the approval of Grants & Contracts expenses are needed (5) Current monitoring processes are manual, labor-intensive, and may not identify potential issues such as duplicate expenses (6) Standard expense report naming conventions are not consistently followed (7) Continuity of Operations procedures have not been documented for end users to refer to in the event of an extended outage	(1) Follow-up Pending (2) Follow-up Pending (3) Resolved - Follow-up Completed (4) Follow-up Pending (5) Follow-up Pending (6) Follow-up Pending (7) Resolved - Follow-up Completed



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East Carolina University	69	Parking and Transportation	Operational/Integrated	6/29/2022	10	(1) Standard Operating Procedures (SOPs) need to be reviewed, updated, and strengthened (2) Potential opportunity to gain efficiency and reduce costs by issuing citations electronically (3) Deposits and associated processes can be strengthened (4) Imprest funds were not verified and documented as required by departmental and Financial Services SOPs (5) Conversion to cashless parking for all pay by space locations will likely be necessary soon and may produce a financial benefit (6) Opportunities to improve posting, reconciliation, and collection of receivables (7) LPR reporting does not provide complete, usable information (8) There is no current Technology Security Assessment for T2, and security of all software needs to be validated at the time of renewal (9) Opportunities to improve controls over user access (10) The Continuity of Operations Plan (COOP) needs to be updated	(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) Follow-up Pending (8) Follow-up Pending (9) Follow-up Pending (10) Follow-up Pending
Elizabeth City State University	70	2021_ECSU_Service Contract Administration Compliance_A22001	Compliance	7/29/2021	2	(1)Non-compliance with ECSU Purchasing Policy (400.1.63) for Informal Solicitation Purchases (\$5,000 - \$24,000) (2) Non-compliance with terms of the contract	(1)Not Resolved (2)Not Resolved
Elizabeth City State University	71	2022_ECSU_Statewide Federal Compliance Audit Procedures_F22002	Follow-up	11/4/2021	1	(1)Information Security Program Does not Meet Minimum Federal Requirements	(1)Not Resolved
Elizabeth City State University	72	2022_ECSU_FU_Financial Aid Operations_F22003	Follow-up	1/16/2022	0	No Findings	No Findings
Elizabeth City State University	73	2022_ECSU_HEERF II Institutional Portion_A22002	Compliance	2/16/2022	0	No Findings	No Findings
Elizabeth City State University	74	2022 ECSU Employee Off Boarding Process	Compliance	5/13/2022	1	(1) Gaps in the process for Employee off-boarding process between Management, Human Resources and Facilities Management.	(1) Not Resolved
Elizabeth City State University	75	2022_ECSU IT Operations_A22005	Compliance	5/17/2022	2	(1)Sensitive IT Information (2)Sensitive IT Information	(1)Sensitive IT Information (2)Sensitive IT Information

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Elizabeth City State University	76	2022 ECSU State Government Ethics Act	Follow-up	7/29/2022	1	(1)Non-compliance with timeliness in updating and filing information to the NC Ethics Commission; in completing SEI filings; and in ethics education requirements.	(1)Not Resolved
Fayetteville State University	77	Self Assessment of Internal Controls Over Financial Reporting	Internal Control/Assessment	8/13/2021	0	No Findings	No Findings
Fayetteville State University	78	FSU 90 day Follow Up OSA Investigative Report	Follow-up	11/17/2021	0	No Findings	No Findings
Fayetteville State University	79	Response to OSA Referral - Bronco Printing Services	Investigative	1/14/2022	1	No Finding Details Reported	No Finding Details Reported
Fayetteville State University	80	FSU Final Follow-up on OSA Investigative REport	Follow-up	2/25/2022	0	No Findings	No Findings
Fayetteville State University	81	FSU Response to OSA Hotline Referral	Investigative	5/12/2022	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	82	2022_NCA&TSU_90-day Follow-Up: Resolution of Statewide Federal Compliance Audit Finding	Follow-up	7/7/2021	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	83	2022_NCA&TSU_Investigation - COVID-19 Testing Billing Concerns	Investigative	7/29/2021	1	COVID-19 Testing Billing & Fees	Follow-Up Pending
North Carolina Agricultural and Technical State University	84	2022_NCA&TSU_Review of Assessment of Internal Controls Over Financial Reporting for Fiscal Year Ending June 30, 2021	Internal Control/Assessment	8/6/2021	0	No Findings	No Findings

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North Carolina Agricultural and Technical State University	85	2022_NCA&TSU_Banner Document Management/Xtender Application and Process Controls Audit	Information Systems	9/8/2021	6	(1)University Has Not Adopted Uniformed Set of Guidelines & Best Practices For Safeguarding Electronic Records (2)User Access Reviews Not Performed on a Regular Basis (3)No Documented IT Disaster Recovery Plan (4)Departments Do Not Have Policies & Procedures For Using BDM/Xtender Application (5)Departments Are Not Verifying That Documents Are Scanned/Indexed Timely (6)Departments Did Not Have Business Continuity Plans	Follow-Up Pending
North Carolina Agricultural and Technical State University	86	2022_NCA&TSU_Review of Internal Controls Over the Awarding of Undergraduate Degrees	Investigative	9/17/2021	4	(1)No Evidence of Approval of Substitutions & Waivers of Curriculum Requirements?Deviation from University Bulletin (2)No Verification of GPA Requirements for Their Major (3)No Instructions for Completing Grade Change Form/No Procedures for Processing the Same (4)No Means of Communicating with Faculty That Grade Changes Have Been Made	Follow-Up Pending
North Carolina Agricultural and Technical State University	87	2022_NCA&TSU_Fiscal Year 2020-21 Internal Assessment	Compliance	10/7/2021	0	No Findings	No Findings

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North Carolina Agricultural and Technical State University	88	2022_NCA&TSU_Investigation: NC OSA Hotline - Payroll Administrator Changing Leave Hours	Investigative	10/21/2021	1	(1)Changes Were Made to Employees' Leave After They Submitted For Approval	Follow-Up Pending
North Carolina Agricultural and Technical State University	89	2022_NCA&TSU_Follow-Up Audit: Allegations - Parking and Transportation Services	Follow-up	11/5/2021	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	90	2022_NCA&TSU_Allegations Made Against University Personnel - Referral 1	Investigative	11/24/2021	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	91	2022_NCA&TSU_Allegations Made Against University Personnel - Referral 2	Investigative	11/24/2021	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	92	2022_NCA&TSU_Review of Technology Transfer Process	Investigative	11/29/2021	3	(1)Conflicts of Interest (2)Issues with Agreements Related to Licensed Technology (3)Failure to Monitor Licensing Agreements for Payments & Progress of Meeting Targets	Follow-Up Pending

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North Carolina Agricultural and Technical State University	93	2022_NCA&TSU_Resolution of the State Auditor's Information Systems Audit Report Audit Findings	Follow-up	1/26/2022	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	94	2022_NCA&TSU_RESOLUTION OF THE NORTH CAROLINA A&T REAL ESTATE FOUNDATION, INC. FINANCIAL STATEMENT AUDIT FINDING	Follow-up	2/7/2022	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	95	2022_NCA&TSU_CONFIDENTIAL Consultative Review: UPD Officer Payroll Concerns	Consulting	4/4/2022	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	96	2022_NCA&TSU_CONFIDENTIAL Consultative Review - Athletics Compliance Reporting Structure	Consulting	6/23/2022	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	97	2022_NCA&TSU_Resolution of the AAF Financial Statement Audit Findings (Fiscal Year Ended 2020)	Follow-up	6/23/2022	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	98	2022_NCA&TSU_Fourth Quarter Review - Statewide Federal Compliance Audit Procedures Follow-Up	Follow-up	6/30/2022	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	99	2022_NCA&TSU_UNC System Office Complaint - Hiring Process Concern	Investigative	6/30/2022	0	No Findings	No Findings
North Carolina Agricultural and Technical State University	100	2022_NCA&TSU_Allegations - Human Resources Process Review	Investigative	6/30/2022	8	(1)Hiring Process Not Compliant with State Human Resources Manual policies and UNC System Office Best Practice Guidelines (2)Hiring Proposals Incomplete (3)Two Positions Not Approved by UNC System Office, as Required (4)-9's Incomplete, Unavailable for Review, or Completed Untimely (5)Employees Hired In Excess of Posted Hiring Range (6)Hiring Process Deviated From Normal Recruitment & Hiring Process (7)Appearance of Inequities, Favoritism, & Unfairness within Human Resources (8)No Process for Handling Change in Rank for an Active Posting	Follow-Up Pending
North Carolina Central University	101	Status Update on the Finding Identified in NCCU's Financial Audit	Follow-up	5/24/2022	1	lack of controls over financial matters	(1)Follow-up Pending

Campus Name	#	Report Name	Audit Type	Report Release Date	Number of Findings	Enter Finding Title Only	Status of Finding Resolution Resolved - Follow-up Completed Resolved - Follow-up Pending Resolution in Process Follow-up Pending Not Resolved Management Accepted Risk
North Carolina Central University	102	North Carolina Central University's Response to the 90 day update required by the System Office to the Audit Finding Identified by the State Auditor for the year ended June 30, 2020ain	Follow-up	6/6/2022	1	Lack on monitoring resulted in misstatements and increased the risk of fraud and undetected errors	(1)Follow-up Pending
North Carolina Central University	103	FY23 Risk Assessment Video	Consulting	6/30/2022	0	No Findings	No Findings
North Carolina Central University	104	Observation of Cash Count on June 30, 2022	Compliance	6/30/2022	0	No Findings	No Findings
North Carolina Central University	105	Virtual Justice Project Grants Audit	Investigative	6/30/2022	4	(1) Funds expended without the required cost match (2)failure to maintain a "zero" or positive balance on grants (3)Failure to document compliance with reporting requirements of grants	(1)Follow-up Pending (2)Follow-up Pending (3)Follow-up Pending
North Carolina Central University	106	Office of International Affairs	Follow-up	6/30/2022	1	(1)Lack of a student/faculty scholar critical emergency plan	(1)Resolved - Follow-up Completed
North Carolina School of Science and Mathematics	107	NCSSM FY22 Workplace Harassment Complaint	Investigative	11/23/2021	0	No Findings	No Findings
North Carolina School of Science and Mathematics	108	NCSSM_FY21 Risk Assessment	Risk Assessment	9/24/2021	0	No Findings	No Findings
North Carolina School of Science and Mathematics	109	2022_NCSSM_CON_Information Systems	Information Systems	2/25/2022	10	No Findings Detail Reported	No Findings Detail Reported
North Carolina School of Science and Mathematics	110	2022_NCSSM_CON_Operational Workflow Analysis-Business Office and Human Resources	Consulting	2/25/2022	3	No Findings Detail Reported	No Findings Detail Reported
North Carolina School of Science and Mathematics	111	2022_NCSSM_Follow-Up Work	Follow-up	5/24/2022	0	No Findings	No Findings

Campus Name	#	Report Name	Audit Type	Report Release Date	Number of Findings	Enter Finding Title Only	Status of Finding Resolution Resolved - Follow-up Completed Resolved - Follow-up Pending Resolution in Process Follow-up Pending Not Resolved Management Accepted Risk
North Carolina School of Science and Mathematics	112	C22005 NCSSM Performance Consulting Engagement - COVID Performance Metrics	Operational/Integrated	6/30/2022	1	No Finding Details Reported	No Finding Details Reported
North Carolina State University	113	COVID Funds Monitoring and Reporting	Compliance	11/4/2021	0	No Findings	No Findings
North Carolina State University	114	[FINAL INVESTIGATION REPORT] Transportation Investigation	Investigative	11/16/2021	0	No Findings	No Findings

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North Carolina State University	115	[FINAL AUDIT REPORT] - College of Sciences - Information Technology General Controls	Information Systems	12/17/2021	11	(1) Lack of Clear IT Vision, Strategy, and Direction (2) Insufficient IT Support Throughout the College (3) Inadequate IT Policies and Procedures (4) Insufficient Physical and Environmental Server Room Protections in Jordan Hall and Jordan Addition (5) Insufficient Physical and Environmental Server Room Protections in Research Building III (6) Insufficient Physical and Environmental Server Room Protections in Cox Hall (7) Insufficient Physical and Environmental Server Room Protections in Riddick Hall (8) Insufficient Physical and Environmental Server Room Protections in SAS Hall (9) Insufficient Physical and Environmental Server Room Protections in Ricks Hall (10) Lack of Strategies for Backup and Recovery of Research or Critical Data, Applications, and Services (11) Lack of IT Disaster Recovery and Business Continuity Planning	(1) Resolution in Process (2) Resolution in Process (3) Resolution in Process (4) Resolution in Process (5) Resolution in Process (6) Resolution in Process (7) Resolution in Process (8) Resolution in Process (9) Resolution in Process (10) Resolution in Process (11) Resolution in Process
North Carolina State University	116	Audit of College and Agriculture and Life Sciences (CALS) – Prestage Department of Poultry Science (PDPS) – Report 1 of 2	Follow-up	12/17/2021	0	No Findings	No Findings
North Carolina State University	117	Audit of College and Agriculture and Life Sciences (CALS) – Prestage Department of Poultry Science (PDPS) – Report 2 of 2	Follow-up	12/17/2021	0	No Findings	No Findings
North Carolina State University	118	Poole College of Management Financial Business Operations	Follow-up	12/17/2021	0	No Findings	No Findings
North Carolina State University	119	Consultative Review Memo - COS Biological Sciences	Special Project	1/26/2022		No Findings Detail Reported	No Findings Detail Reported
North Carolina State University	120	Follow-Up Closure Letter - Audit of Expenditures from Special Academic Program Resources	Follow-up	3/4/2022		No Findings Detail Reported	No Findings Detail Reported
North Carolina State University	121	Follow-Up Closure Letter - Non-Salary Year End Transfer of Expenses	Follow-up	3/4/2022		No Findings Detail Reported	No Findings Detail Reported



Campus Name	#	Report Name	Audit Type	Report Release Date	Number of Findings	Enter Finding Title Only	Status of Finding Resolution Resolved - Follow-up Completed Resolved - Follow-up Pending Resolution in Process Follow-up Pending Not Resolved Management Accepted Risk
North Carolina State University	122	[FINAL INVESTIGATIVE REPORT] - College of Sciences - Biological Sciences Investigation	Investigative	4/29/2022	5	(1) Personal Reimbursement Based on Falsified Document (2) Faculty Member had a Student Perform Tasks (3) Faculty Member Failed to be a Good Steward of University Resources (4) Faculty Member Interfered with IAD's Performance of its Investigation (5) Failure to Follow University Requirements for the Acceptance of Gifts	(1) Resolution in Process (2) Resolution in Process (3) Resolution in Process (4) Resolution in Process (5) Resolution in Process
North Carolina State University	123	FINAL CONSULTATION MEMO -- UNC SO ISO 27002 Maturity Baseline Assessment	Consulting	6/8/2022	0	No Findings	No Findings
North Carolina State University	124	[FINAL] Consultation Memo - SURE NIST CMMC Assessment - 2022-06-30	Consulting	6/30/2022	0	No Findings	No Findings
North Carolina State University	125	FINAL INVESTIGATIVE REPORT - CNR Forest Biomaterials Investigation	Investigative	6/30/2022	0	No Findings	No Findings
University of North Carolina at Chapel Hill	126	2022_UNCCH_R1-2022_OIA Special Project OIA Quality Assurance Review Self-Assessment Final Report	Special Project	8/3/2021	8	(1) Audit Charter (2) Due Professional Care (3) Data Analytics (4) Quality Assurance and Improvement Plan (5) Procedure Manual (6) Engagement Planning Work Program (7) External Release of Reports (8) Monitoring Progress (9) (10) (11) (12) (13) (14) (15) (16) (17) (18)	(1)Resolved - Follow-up Completed (2)Resolved - Follow-up Completed (3)Resolved - Follow-up Completed (4)Resolved - Follow-up Completed (5)Resolved - Follow-up Completed (6)Resolved - Follow-up Completed (7)Resolved - Follow-up Completed (8)Resolved - Follow-up Completed (9) (10) (11) (12) (13) (14) (15) (16) (17) (18)
University of North Carolina at Chapel Hill	127	2022_UNCCH_R2-2022_OIA Special Project North Carolina Office of the State Auditor – Engagement Completion	Investigative	9/7/2021	0	No Findings	No Findings

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University of North Carolina at Chapel Hill	128	2022_UNCCH_R3-2022_Office of Internal Audit - Sponsored Project Procurement Internal Audit Executive Summary and Final Report	Compliance	9/8/2021	2	(1) Competitive Bid for Sponsored Research Procurements (2) Documented Performance of Routine Cost/Price Analysis	(1)Follow-up Pending (2)Follow-up Pending
University of North Carolina at Chapel Hill	129	2022_UNCCH_R4-2022_Office of Internal Audit - Adams School of Dentistry Revenue Recognition Patient Account Audit Executive Summary & Final Report	Financial	9/10/2021	5	(1) Lack of Routine Update to Patient Financial Accounts (2) Past Due Accounts not Escheated to the Office of the Attorney General (3) Patient Payment Deposits not Made in Compliance with University Policy and State Law (4) Daily Funds Reconciliations not Consistently Documented or Completed (5) ASoD Currently Maintains Patient Accounts and Billing Information in Two ERP Systems	(1)Follow-up Pending (2)Follow-up Pending (3)Follow-up Pending (4)Follow-up Pending (5)Follow-up Pending

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University of North Carolina at Chapel Hill	130	2022_UNCCH_R6-2022_Office of Internal Audit- Governor's Emergency Education Relief Fund Audit Final Report	Compliance	9/21/2021	0	No Findings	No Findings
University of North Carolina at Chapel Hill	131	2022_UNCCH_R5-2022_Office of Internal Audit- Imprest Account Audit Executive Summary and Final Report	Financial	9/21/2021	3	(1) Management of Outstanding Checks (2) Account Reconciliation Segregation of Duties (3)Standardization of Imprest Account Reconciliation Process	(1)Follow-up Pending (2)Follow-up Pending (3)Follow-up Pending
University of North Carolina at Chapel Hill	132	2022_UNCCH_R7-2022_Office of Internal Audit- Federal Coronavirus Relief Funds Audit Executive Summary and Final Report	Compliance	9/23/2021	0	No Findings	No Findings
University of North Carolina at Chapel Hill	133	Campus Health Pharmacy Audit	Performance/Operational	10/22/2021	0	No Findings	No Findings
University of North Carolina at Chapel Hill	134	NCAA Off-Campus Recruiting Compliance Audit	Compliance	10/29/2021	0	No Findings	No Findings
University of North Carolina at Chapel Hill	135	Dental Foundation of North Carolina Inc. External Audit Finding Follow-up	Follow-up	11/8/2021	0	No Findings	No Findings
University of North Carolina at Chapel Hill	136	CARES (HEERF I) Institutional Funds Audit	Compliance	11/12/2021	0	No Findings	No Findings
University of North Carolina at Chapel Hill	137	Office of Internal Audit Special Project Completion – EthicsPoint Case #390	Investigative	11/22/2021	0	No Findings	No Findings
University of North Carolina at Chapel Hill	138	Special Project: Police Department Inventory/CALEA Accreditation Audit	Special Project	12/1/2021	6	(1) Inventory Management Systems Tracking for Assets Costing Less than \$5,000 (2) Inventory Management Segregation of Duties (3) Capital Asset Inventory Documentation (4)Equipment Outfitting of Patrol Vehicles (5)Documentation of Police Patrol Vehicle Inspections (6)Documentation of Weapon Inspections	(1)Follow-up Pending (2)Follow-up Pending (3)Follow-up Pending (4)Follow-up Pending (5)Follow-up Pending (6)Follow-up Pending (

Campus Name	#	Report Name	Audit Type	Report Release Date	Number of Findings	Enter Finding Title Only	Status of Finding Resolution Resolved - Follow-up Completed Resolved - Follow-up Pending Resolution in Process Follow-up Pending Not Resolved Management Accepted Risk
University of North Carolina at Chapel Hill	139	Conflict of Interest and Conflict of Commitment Audit	Compliance	12/16/2021	4	(1) Activities, Interests, and elations Management System not consistently routing approved EPAP's with potential conflict status to COI office for review (2) COI Annual Administrative Role Disclosure Not Performed (3) EPAP's are submitted late and not reviewed timely (4) All employees complete an annual COI disclosure	(1)Follow-up Pending (2)Follow-up Pending (3)Follow-up Pending (4)Follow-up Pending
University of North Carolina at Chapel Hill	140	The System Administration Initiative Continuous Auditing	Information Systems	12/20/2021	0	No Findings	No Findings
University of North Carolina at Chapel Hill	141	HEERF II and HEERF III Student Funds Audit	Compliance	12/22/2021	1	(1) Two Project IDs remain in open status and funds were	(1)Resolved Follow-up Completed
University of North Carolina at Chapel Hill	142	Special Project Review – ASoD Orthodontics Clinic Patient Accounts	Special Project	1/28/2022	3	(1) Unsigned Federal Truth in Lending Disclosure Statements (2) Overdue Account Notices not Consistently Sent to Patients (3) Uncollectible Accounts not Consistently Escheated or Written-off	(1) Follow-up Pending (2)Follow-up Pending (3)Follow-up Pending
University of North Carolina at Chapel Hill	143	Kenan-Flagler Business School Purchasing Card Audit	Compliance	2/8/2022	3	(1)Study Subject Cash Advance Forms not Consistently Uploaded (2)Incomplete Supporting Business Prurpose Information in WORKS (3)Monitoring for Non-Allowable Purchasing Card Procurements.	(1)Follow-up Pending (2)Follow-up Pending (3)Follow-up Pending
University of North Carolina at Chapel Hill	144	Non-Faculty Annual Performance Plan and Rating Audit	Performance/Operational	3/2/2022	3	(1) Full Compensation Submission of Performance Management Documents (2)Recording Employee Performance Goals in Carolina Talent (3)Development of Standard Operating Procedures Supporting the Employee Performance Review Process	(1)Follow-up Pending (2)Follow-up Pending (3)Follow-up Pending
University of North Carolina at Chapel Hill	145	NCAA Extra Benefits – Equipment and Apparel Compliance Audit	Compliance	3/15/2022	1	(1) Equipment Room Annual Inventory not Completed	(1)Follow-up Pending

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University of North Carolina at Chapel Hill	146	Office of Internal Audit Special Project - Associated Entity Audit Follow-up Review	Special Project	4/20/2022	2	(1) Cash Accounts not Fully Reconciled to Bank Statement (2) General Ledger Account Balances nor Reconciled	(1)Resolved - Follow-up Completed (2)Resolved - Follow-up Completed
University of North Carolina at Chapel Hill	147	Program Initiatives: Innovation, Entrepreneurship & Economic Development	Financial	5/16/2022	4	(1) Lack of Accounting Support (2)OTC licensing activity not fully recorded between Blue and Connect Carolina (3)Transactions Recorded Inconsistently to Different Departments (4)Unallocated Overhead	(1)Follow-up Pending (2)Follow-up Pending (3)Follow-up Pending (4)Follow-up Pending
University of North Carolina at Chapel Hill	148	Office of Internal Audit Diversity and Inclusion Audit	Compliance	5/17/2022	0	No Findings	No Findings
University of North Carolina at Chapel Hill	149	Office of Internal Audit Special Project Completion – EthicsPoint Case #450 Report #27-2022	Special Project	6/6/2022	0	No Findings	No Findings
University of North Carolina at Chapel Hill	150	University Cashier Office Internal Audit	Performance/Operational	6/7/2022	2	(1) Development of Written Standard Operating Required Procedures Supporting Internal Controls (2) Update Process of Manually Depositing Check Payments	(1) Follow-up Pending (2) Follow-up Pending
University of North Carolina at Chapel Hill	151	University Cashier Office Internal Audit- Reissued	Performance/Operational	6/9/2022	2	No Findings Detail Reported	No Findings Detail Reported

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University of North Carolina at Chapel Hill	152	Office of Internal Audit - University Parking Registration and Fees Audit Executive Summary and Final Report _ REDACTED	Performance/Operational	6/13/2022	7	(1) Past due accounts not escheated to the Office of Attorney General (2)Inconsistent policies for parking billing collection methods (3)Utilization Report overstates permits issued (4)Daily Mobile Point of Sales devices not downloading to the bank (5)Inconsistencies with cash deposits (6)Security camera lacks effectiveness as a control (7)Lack of segregation of duties for handling cash deposit	(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) Follow-up Pending
University of North Carolina at Chapel Hill	153	University Parking Registration and Fees Audit	Operational/Integrated	6/13/2022	7	No Findings Detail Reported	No Findings Detail Reported
University of North Carolina at Chapel Hill	154	Office of Internal Audit Public Report -IT Self Assessment for PCI and SSN Identifiers_Redacted	Information Systems	6/16/2022	0	No Findings	No Findings
University of North Carolina at Chapel Hill	155	University Travel Continuous Auditing Fiscal Year 2022 Year-End Report	Compliance	6/23/2022	4	(1) Unallowable Bulk Alcohol Purchases (2) Missing Documentation (3) Unallowable Travel and other Expenses (4) Timeliness	(1)Resolved - Follow-up Completed (2)Resolved - Follow-up Completed (3)Resolved - Follow-up Completed (4)Resolved - Follow-up Completed
University of North Carolina at Chapel Hill	156	Facilities Services - Custodial Housekeeping Internal Audit	Operational/Integrated	6/24/2022	0	No Findings	No Findings
University of North Carolina at Chapel Hill	157	Payroll Fraud Assessment Internal Audit	Financial	6/27/2022	1	(1) Outstanding Payroll Checks	(1) Follow-up Pending
University of North Carolina at Chapel Hill	158	Special Project ITS Consultation Stage 2 Fiscal Year-End Public Report	Consulting	6/30/2022	0	No Findings	No Findings
University of North Carolina at Chapel Hill	159	Technology Access Control Management Continuous Auditing Engagement Public Report	Information Systems	6/30/2022	0	No Findings	No Findings
University of North Carolina at Charlotte	160	Investigation Report I2022-01, FM Purchasing-Hickling & Associates, LLC	Investigative	8/25/2021	0	No Findings	No Findings
University of North Carolina at Charlotte	161	Audit Report A2020-10, Cybersecurity Review	Information Systems	9/8/2021	3	Confidential	Resolved - follow-up completed
University of North Carolina at Charlotte	162	Audit Report A2022-03, Police and Public Safety Admin Review	Performance/Operational	10/22/2021	0	No Findings	No Findings

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University of North Carolina at Charlotte	163	Audit Report A2022-04, Greek Life Audit	Performance/Operational	10/29/2021	3	(1)Inconsistent Monthly Account Reconciliations (2)Lack of Monitoring for Required Training (3)Lack of Monitoring for Insurance Coverage	(1)Resolved - Follow-up Completed (2)Resolved - Follow-up Completed (3)Resolved - Follow-up Completed
University of North Carolina at Charlotte	164	Internal Quality Assessment for the Fiscal Year Ended 6/30/2021	Compliance	11/12/2021	0	No Findings	No Findings
University of North Carolina at Charlotte	165	FM - Informal Projects Audit Report	Performance/Operational	11/23/2021	2	(1)Insufficient Documentation to Support Adequate Insurance Coverage (2)Outdated Internal Policies and Procedures	(1)Resolved - Follow-up Completed (2)Resolution in Process
University of North Carolina at Charlotte	166	Engineering Audit Report	Performance/Operational	12/22/2021	2	(1)Inappropriate P-Card Use & Errors in Financial Transactions (2)Insufficient Evidence of Monthly Reconciliations	(1)Resolved - Follow-up Completed (2)Resolved - Follow-up Completed
University of North Carolina at Charlotte	167	Environmental Health & Safety Admin Review	Integrated	1/24/2022	3	(1)Inaccurate Financial Account Coding (2)Annual Reporting Requirements Not Met (3)Recordkeeping Compliance Audits Not Completed	(1)Resolved - Follow-up Completed (2)Resolved - Follow-up Completed (3)Resolved - Follow-up Completed
University of North Carolina at Charlotte	168	System Authentication Audit Report	Information Systems	1/24/2022	1	Confidential	Resolution in Process
University of North Carolina at Charlotte	169	Endpoint Management Audit Report	Information Systems	3/25/2022	0	No Findings	No Findings
University of North Carolina at Charlotte	170	A2022-07, Athletics Audit Report	Integrated	5/9/2022	1	(1)Unsecured Student-Athlete Medical Records	(1)Resolved - Follow-up Completed
University of North Carolina at Charlotte	171	A2022-14- Cybersecurity-Phishing	Information Systems	5/23/2022	0	No Findings	No Findings

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University of North Carolina at Charlotte	172	A2022-06, Consulting Services Contracts Audit	Integrated	6/13/2022	1	(1)Unreported Consulting Service Contracts	(1)Resolution in Process
University of North Carolina at Charlotte	173	A2022-05, COVID Relief Fund Spending	Compliance	6/15/2022	5	(1)Supporting documentation for HEERF I and II Institution Portion Not on Google Drive (2)HEERF I Institution Portion Payroll Cost Transfers Not Approved by GCA (3)Student Aid Distribution Not Recorded on Internal Procedures Document (4)HEERF II Institution Portion Payroll Costs Not Approved by GCA (5)HEERF I and II: Low Value Transactions Not Routed Through GCA	(1)Resolved - Follow-up Completed (2)Resolution in Process (3)Resolved - Follow-up Completed (4)Resolved - Follow-up Completed (5)Resolution in Process
University of North Carolina at Charlotte	174	A2022-10, Department of Psychological Science Administrative Review	Operational/Integrated	6/23/2022	1	(1)Outdated Continuity of Operations Plan (COOP)	(1)Resolution in Process
University of North Carolina at Charlotte	175	A2022-11, Internal Control Testing	Operational/Integrated	6/30/2022	0	No Findings	No Findings
University of North Carolina at Greensboro	176	Weatherspoon Arts Foundation - Art Collection Inventory	Internal Control/Assessment	7/28/2021	0	No Findings	No Findings
University of North Carolina at Greensboro	177	Compliance - UNCG State Property (MisuseThft) Audit Report FY22	Compliance	11/17/2021	0	No Findings	No Findings
University of North Carolina at Greensboro	178	Compliance - UNCG Athltcs NCAA AUP Y22	Compliance	1/15/2022	0	No Findings	No Findings
University of North Carolina at Greensboro	179	Compliance - UNCG Employment Eligibility FY21	Compliance	1/21/2022	1	(1) No title	(1) Follow-up Pending



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University of North Carolina at Greensboro	180	UNCG Purchasing Card 2022	Compliance	4/29/2022	0	No Findings	No Findings
University of North Carolina at Pembroke	181	Corrective Action Follow-up: OSA IS Audit of Cybersecurity Controls Over Student Data	Information Systems	5/5/2022	0	No Findings	No Findings
University of North Carolina at Wilmington	182	2021_UNCW_Operational Compliance_Sponsored Programs and Research Compliance (SPARC)	Performance/Operational	7/30/2021	18	(1) Authority of Record is not certifying grant applications (2) Need for review and approval of all grant awards (3) Cost share processes and policies need improvement (4) Lack of a formal process for review of potential program income (5) Inconsistent processes for salaries applied to grant funds (6) Need for increased training to campus for cost transfers (7) Grant close out processes need improvement (8) Banner Effort Reporting earn codes and reporting periods need to be reviewed for accuracy (9) Enhancements needed for subaward communication and data processes (10) Subrecipient invoicing processes needs improvement (11) Research Services policies are outdated and require updates (12) Need for policy to enforce authority and timeliness of proposal submissions (13) Need for Facilities and Administration policy	(1) Resolution in Process (2) Resolved - Follow-up Completed (3) Resolution in Process (4) Resolution in Process (5) Resolution in Process (6) Follow-up Pending (7) Resolution in Process (8) Follow-up Pending (9) Resolution in Process (10) Resolution in Process (11) Resolution in Process (12) Resolution in Process (13) Resolution in Process (14) Resolution in Process (15) Resolution in Process (16) Resolution in Process (17) Follow-up Pending (18) Resolution in Process
University of North Carolina at Wilmington	183	2021_UNCW_Performance-Operational_IT Resource Management	Performance/Operational	9/24/2021	5	(1) Improvements needed to the ITS Computer Tracking System (2) Improvements needed to campus education on computer tracking requirements (3) Improvements needed to the mobile device allowance process (4) Noncompliance with UNCW Policy 05.120, Key Control (5) Improvements needed in oversight of electronic door access	(1) Resolution in Process (2) Resolution in Process (3) Resolved - Follow-up Completed (4) Resolved - Follow-up Completed (5) Resolved - Follow-up Completed
University of North Carolina at Wilmington	184	2022_UNCW_Investigative_Office of the State Auditor (OSA) Referral-Information Technology Services (ITS)	Investigative	9/24/2021	0	No Findings	No Findings
University of North Carolina at Wilmington	185	2022_UNCW_Follow Up_One Card	Follow-up	9/29/2021	0	No Findings	No Findings
University of North Carolina at Wilmington	186	2021_UNCW_Financial_Friends of UNCW	Financial	10/19/2021	0	No Findings	No Findings
University of North Carolina at Wilmington	187	2022_UNCW_Compliance_CARES Act Higher Education Emergency Relief Funds (HEERF)	Compliance	12/1/2021	0	No Findings	No Findings

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University of North Carolina at Wilmington	188	2022_UNCW_FollowUp_MARBIONC Development Group, LLC	Follow-up	12/20/2021	0	No Findings	No Findings
University of North Carolina at Wilmington	189	2022_UNCW_FollowUp_Program Income Compliance	Follow-up	12/20/2021	0	No Findings	No Findings
University of North Carolina at Wilmington	190	2022_UNCW_Consultative_Student Affairs (SA) Spending Review	Consulting	3/7/2022	0	No Findings	No Findings
University of North Carolina at Wilmington	191	2021_UNCW_Performance-Operational_Human Resources	Performance/Operational	3/24/2022	9	(1) Improvements needed to process and documentation for Workers' Compensation (2) Inconsistencies in collection of required separation documentation (3) Lack of university guidance and Human Resources' oversight for the use of search firms (4) Updates needed to the education verification process (5) Enhancements needed to the temporary employment process (6) Improvements needed to monitor compliance and participation in the EEO/DF program (7) Need to clarify expectations and develop monitoring process for performance appraisal training for newly hired/appointed managerial roles (8) Improvements needed to ensure compliance with the Workplace Harassment Prevention Program (9) Human Resources policies are outdated and require updates	(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) Follow-up Pending (8) Follow-up Pending (9) Follow-up Pending
University of North Carolina at Wilmington	192	2022_UNCW_Consulting_Informatio n Technology Processes	Consulting	3/24/2022	0	No Findings	No Findings
University of North Carolina at Wilmington	193	2022_UNCW_Follow-Up of NC Office of the State Auditor (OSA) IT Recommendations	Follow-up	6/16/2022	0	No Findings	No Findings
University of North Carolina at Wilmington	194	2022_UNCW_Compliance_CARES Act HEERF	Compliance		0	No Findings	No Findings
University of North Carolina at Wilmington	195	2022_UNCW_Consultative_SA Spending Review	Consulting		0	No Findings	No Findings
University of North Carolina at Wilmington	196	2022_UNCW_Consulting_Informatio n Technology Processes	Consulting		0	No Findings	No Findings
University of North Carolina at Wilmington	197	2022_UNCW_Follow-Up of NC OSA IT Recommendations	Follow-up		0	No Findings	No Findings
University of North Carolina at Wilmington	198	2022_UNCW_Investigative_OSA Referral-ITS	Investigative		0	No Findings	No Findings
University of North Carolina School of the Arts	199	2022_UNCOSA_Follow-up - CDI	Follow-up	8/31/2021	4	(1) Inadequate Control Measures (2) Deficient Exit Process (3) Inadequate Contract Management (4) Failure to Comply with Employment Disclosure Policies	(1) Resolved - Follow-up Completed (2) Resolved - Follow-up Completed (3) Resolved - Follow-up Completed (4) Resolved - Follow-up Completed

Campus Name	#	Report Name	Audit Type	Report Release Date	Number of Findings	Enter Finding Title Only	Status of Finding Resolution Resolved - Follow-up Completed Resolved - Follow-up Pending Resolution in Process Follow-up Pending Not Resolved Management Accepted Risk
University of North Carolina School of the Arts	200	2022_UNCSA_Follow-up - IT Operations - PUBLIC	Follow-up	11/3/2021	4	(1) Insufficient IT Gap Analysis and Risk Assessment (2) Outdated Information Security Policy (3) Incomplete Data Classification (4) Operating Procedures Not Documented	(1) Resolved - Follow-up Completed (2) Resolution in Process (3) Resolution in Process (4) Resolution in Process
University of North Carolina School of the Arts	201	2022_UNCSA_Investigation - Control Environment - Management Letter	Investigative	2/4/2022	2	(1) Inadequate Financial Literacy and Perceived Transparency (2) Ineffective Communication and Leadership Conflict	(1) Resolution in Process (2) Resolution in Process
University of North Carolina School of the Arts	202	2022_UNCSA_Follow-up - HR Operations	Investigative	2/28/2022	7	(1) Inconsistent and Noncompliant Hiring and Selection Process (2) Inappropriate System Access and Changes (3) Irregular Termination Process (4) Deficiencies with Protocols to Control Confidentiality (5) Insufficient Plans for Effective Operational Management (6) Ineffective Training and Development Program (7) Campus Perception of HR	(1) Resolved - Follow-up Completed (2) Resolved - Follow-up Completed (3) Resolution in Process (4) Resolved - Follow-up Completed (5) Not Resolved (6) Resolution in Process (7) Resolved - Follow-up Completed
University of North Carolina System Office	203	2022_SYS OFC_Annual Risk Assessment	Risk Assessment	9/16/2021	0	No Findings	No Findings
University of North Carolina System Office	204	2022_UNC SYS OFC_COM_Subrecipient Monitoring of COVID-19 Funds	Compliance	1/4/2022	1	(1) Observation 1: Compliance with Subrecipient Monitoring	(1)Resolution in process
University of North Carolina System Office	205	2022_UNC SYS OFC_CON_Performance Metrics and Goals for COVID-19 Funds	Consulting	1/4/2022	1	(1) Observation 1: COVID 19 Relief Performance Metrics and Goals	(1)Resolution in process
University of North Carolina System Office	206	2022_UNC SYS OFC_CON_PBS NC Workflow Processes	Consulting	1/6/2022	5	(1) Observation 1: Quality and Effectiveness of Information Systems (2) Observation 2: Quality and Effectiveness of Engineering Services (3) Observation 3: Contracting Process Operational Efficiency (4) Observation 4: Media Production Operational Efficiency (5) Observation 5: Communication Within the Contracting Process	(1)Resolution in process (2)Resolution in process (3)Resolution in process (4)Resolution in process (5)Resolution in process

Campus Name	#	Report Name	Audit Type	Report Release Date	Number of Findings	Enter Finding Title Only	Status of Finding Resolution Resolved - Follow-up Completed Resolved - Follow-up Pending Resolution in Process Follow-up Pending Not Resolved Management Accepted Risk
University of North Carolina System Office	207	2002_UNC SYS OFC_OP_University Advancement Review	Performance/Operational	4/4/2022	2	(1) Observation 1: Security and Privacy of Donor Information Needs Improvement (2) Observation 2: Increased Controls and Oversight Needed to Improve Operational Efficiency and Effectiveness	(1)Resolution in process (2)Resolution in process
University of North Carolina System Office	208	2022_SYSOFC_Follow-Up on Prior Audit Recommendations	Follow-up	6/8/2022	0	No Findings	No Findings
University of North Carolina System Office	209	C22005 SYS OFC Configuration and Vulnerability Management Consulting Engagement-Confidential per NCGS §132-6.1(c)	Information Systems	6/20/2022	6	No Findings Detail Reported-Confidential per NCGS §132-6.1(c)	No Findings Detail Reported - Confidential per NCGS §132-6.1©
University of North Carolina System Office	210	C22012 SYS OFC Change Management Consulting Engagement - Confidential per NCGS §132-6.1(c)	Information Systems	6/20/2022	3	No Findings Detail Reported-Confidential per NCGS §132-6.1(c)	No Findings Detail Reported - Confidential per NCGS §132-6.1©
University of North Carolina System Office	211	C22006-SYS OFC_Data Analytic Dashboard	Consulting	6/30/2022	0	No Findings	No Findings
University of North Carolina System Office	212	C22007-SYS OFC_Data Analytic Dashboard	Consulting	6/30/2022	0	No Findings	No Findings
University of North Carolina System Office	213	C22008-SYS OFC_Data Analytic Dashboard	Consulting	6/30/2022	0	No Findings	No Findings
University of North Carolina System Office	214	C22009-SYS OFC_Data Analytic Dashboard	Consulting	6/30/2022	0	No Findings	No Findings
University of North Carolina System Office	215	Investigation	Investigative	6/30/2022	0	No Findings	No Findings
Western Carolina University	216	2021_WCU_Audit of Access and SOC 2, Type 2 Reports	Information Systems	8/24/2021	0	No Findings	No Findings
Western Carolina University	217	2022_WCU_Followup_OSA IT Audit_2_Sensitive GS 132-6.1.c	Follow-up	9/21/2021	0	No Findings	No Findings
Western Carolina University	218	2022_WCU_Audit of the School of Nursing	Performance/Operational	10/6/2021	0	No Findings	No Findings
Western Carolina University	219	2022_WCU_Consultative Review of the School of Nursing's Faculty Workload	Consulting	10/6/2021	0	No Findings	No Findings
Western Carolina University	220	2022_WCU_Follow-Up on the Audit	Follow-up	10/6/2021	0	No Findings	No Findings
Western Carolina University	221	2022_WCU_HEERF Audit	Compliance	3/2/2022	0	No Findings	No Findings
Western Carolina University	222	2022_WCU_Building_Emergency_Action_Plans	Compliance	4/4/2022	0	No Findings	No Findings
Western Carolina University	223	2022_WCU_Follow up Active Inactive Fixed Assets	Follow-up	4/29/2022	0	No Findings	No Findings
Western Carolina University	224	2022_WCU_Follow up Clery Act	Follow-up	5/26/2022	0	No Findings	No Findings
Western Carolina University	225	2022_WCU_Follow up Department of Campus Activities	Follow-up	5/26/2022	0	No Findings	No Findings
Western Carolina University	226	2022_WCU_Follow up_SciQuest_Identity Management_Sensitive_GS 132-6.1.c	Follow-up	5/31/2022	0	No Findings	No Findings
Western Carolina University	227	2022_WCU_Audit of Privileged Account Management_Sensitive_GS 132-6.1.c	Information Systems	6/15/2022	2	No Findings Detail Reported	No Findings Detail Reported

Campus Name	#	Report Name	Audit Type	Report Release Date	Number of Findings	Enter Finding Title Only	Status of Finding Resolution Resolved - Follow-up Completed Resolved - Follow-up Pending Resolution in Process Follow-up Pending Not Resolved Management Accepted Risk
Winston-Salem State University	228	2022_WSSU_Investigation - UNC SO - Risk Notification Memo - Toxic Environment	Investigative	7/7/2021	1	(1) Toxic Work Environment	(1) Resolution in Process
Winston-Salem State University	229	2022_WSSU_Investigation - UNC SO - Unfair Employment Practices	Investigative	7/7/2021	0	No Findings	No Findings
Winston-Salem State University	230	2022_WSSU_Investigation - Volunteer Employee	Investigative	7/21/2021	1	(1) Inadequate Volunteer Process	(1) Resolution in Process
Winston-Salem State University	231	2022_WSSU_Follow-up - CDI	Follow-up	8/31/2021	4	(1) Inadequate Control Measures (2) Deficient Exit Process (3) Inadequate Contract Management (4) Failure to Comply with Employment Disclosure Policies	(1) Resolved - Follow-up Completed (2) Resolved - Follow-up Completed (3) Resolved - Follow-up Completed (4) Resolved - Follow-up Completed
Winston-Salem State University	232	2022_WSSU_Internal Control - COVID Spending - ML - Reallocation & Procedures	Internal Control/Assessment	11/10/2021	2	(1) Incorrect Allocation of UNC System Office PPE Funding (2) Documented Procedures Surrounding HEERF Funding are Unclear	(1) Resolution in Process (2) Resolution in Process
Winston-Salem State University	233	2022_WSSU_Advisory - ML - COVID Survey	Special Project	11/10/2021	1	(1) Campus Perception of the University's Handling of the COVID-19 Pandemic	(1) Resolution in Process
Winston-Salem State University	234	2022_WSSU_Internal Control - COVID Spending & Response	Internal Control/Assessment	11/10/2021	1	(1) Noncompliance with HEERF Reporting Requirements	(1) Resolution in Process
Winston-Salem State University	235	2022_WSSU_Investigation - Inappropriate Salary Increase - Management Letter	Investigative	12/3/2021	1	(1) Inappropriate Salary Increase	(1) Resolution in Process
Winston-Salem State University	236	2022_WSSU_Investigation - UNC SO - HR Personnel Matters	Investigative	12/3/2021	1	(1) Human Resources Work Environment	(1) Resolution in Process
Winston-Salem State University	237	2022_WSSU_Investigation - UNC SO - Misuse of User Access	Investigative	12/6/2021	1	(1) Private	(1) Resolution in Process
Winston-Salem State University	238	2022_WSSU_Investigation - UNC SO - Bright Lab Contracting - Management Letter	Investigative	4/12/2022	1	(1) Inadequate Communication and Clarity of Expectations	(1) Resolution in Process
Winston-Salem State University	239	2022_WSSU_Advisory - HR Job Posting - Management Letter	Advisory	5/27/2022	1	(1) Questionable Use of the Override Function	(1) Resolution in Process
Winston-Salem State University	240	2022_WSSU_Follow-up - Immunization Investigation	Follow-up	6/3/2022	1	(1) Noncompliance with Immunization Guidelines	(1) Resolved - Follow-up Completed
Total Findings Reported by the Universities from 348 reports:					356		

## AGENDA ITEM

- A-4. Approval of UNC Systemwide Internal Audit Plan 2022-2023 ..... Michael Ptasienski
- a. Planned Internal Audit Effort for Fiscal Year 2022-23
  - b. Plan Detail - FY23 Audit Plans

**Situation:** The 2022-23 UNC Systemwide internal audit plans are presented for review and approval.

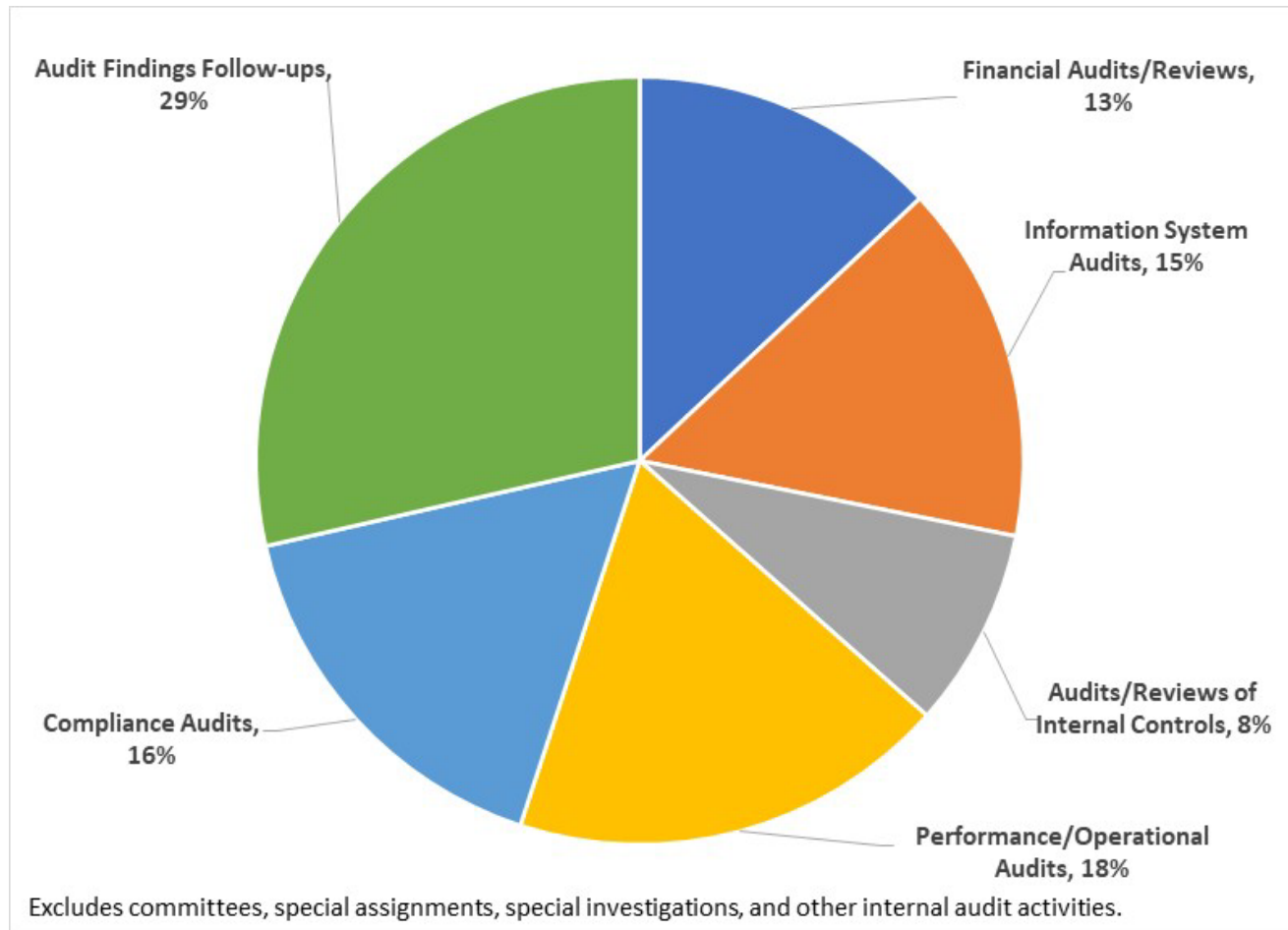
**Background:** Section 301 of *The Code* requires this committee to review a summary of the internal audit plans of the University of North Carolina System constituent institutions. As part of the policy, each constituent institution is to submit its internal audit plan as approved by the institution's board of trustees. The CARMC charter requires that this committee review and approve an annual summary of the internal audit plans submitted by each constituent institution and the UNC System Office.

**Assessment:** A summary, as well as individual institution internal audit plans, is attached for the committee's review and approval.

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

## Planned Internal Audit Effort for Fiscal Year 2022-2023

Planned engagements range from financial, compliance, and operational audits, to reviews of general internal controls as well as information system controls. Based on the chart presented below, most of the planned internal audit assurance efforts will be devoted to audit finding follow-up, performance/operational audits, and compliance audits.



Annual internal audit plans are developed at each institution and result from a comprehensive risk-based analysis of specific operations in relation to the institutions' operations as a whole. Response to current risks is reflected in the plans. During the 2022-2023 audit year, common risks where an audit or review is being planned includes: IT General Controls, IT Access Controls, Business Continuity, and Human Resource Practices.

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

**Appalachian State University**  
**Audit Plan**  
**Year Ending June 30, 2023**

Specific Audits	
<b>Financial Audits/Reviews</b>	
Petty Cash/Change Fund Counts - 6/30/22	
Receipt Books - 6/30/22	
Inventory Testing - 6/30/22	
Departmental Budget Reconciliations - 6/30/22	
New River Light & Power -12/31/2022	
Purchasing Policy 509.6 (Purchases over \$5000)	
Review of Business Processes for Journal Entries (AICFR E2)	
Petty Cash/Change Fund Counts - 6/30/23	
Receipt Books - 6/30/23	
Inventory Testing - 6/30/23	
<b>Information System Controls</b>	
Access Controls	
IT Governance over DRP (Review and Confirm: Current Update, Approvals, ITS Test, Distribution)	
UNC Policy 1400.1 - Governance Milestone Achievements	
ITGC: Physical Security Controls	
Documenting Sensitive Data Servers	
<b>Audits/Reviews of Internal Controls</b>	
Campus Wide Asset Control	
Travel Disbursements	
Procurement Card Expenditures Review	
Mitigation of Employment Gaps	
Minors on Campus	
<b>Performance/Operational Audits and/or Reviews</b>	
Athletics	
Office of Research Protections	
Auxiliary Unit: Bookstore	
<b>Compliance Audits</b>	
Title IX Required Published Policy	
ERM (IIA Standards Governance Requirement)	
Appalachian Senior Programs	
GEAR UP Grants 2022 ("1.0" Closeout, Year 2 of "2.0")	
<b>Audit Findings Follow-up</b>	
Follow-up - Mountaineer Printing	
Follow- Up - Parking & Transportation	
Follow- Up - State Ethics Act	
Follow-up - State Financial Audit	
Follow-up - State IT Audit	
<b>Special Investigations</b>	
Fraudulent Phishing Email - Follow-up to CISO Report	
Other Investigations to be determined	
<b>Special Assignments</b>	
Search Committees - Office Postings	
On-going Committee Participation:	
Identity Management Committee	
Payment Card Oversight Committee	
Title IX Advisory Committee	
Pcard Review Committee	
Information Security Advisory Council	
Internal Control Assessments Committee	
<b>Other</b>	
Consulting Engagements:	
Confirm Ticket Sales Comparisons for Athletic Office	



Elizabeth City State University  
Audit Plan  
Year Ending June 30, 2023

Specific Audits
<b>Financial Audits/Reviews</b>
Financial Statement Audit
<b>Information System Controls</b>
IT Controls
IT General Controls Audit (Banner)
<b>Audits/Reviews of Internal Controls</b>
Pending
<b>Performance/Operational Audits and/or Reviews</b>
Clery Act Reporting
<b>Compliance Audits</b>
Inventory Management
<b>Audit Findings Follow-up</b>
Admissions Operations
Financial Aid Operations
University Advancement Operations
<b>Special Investigations</b>
Pending
<b>Special Assignments</b>
Committee Assignments
<b>Other</b>
Consultations/QAR
Outreach-Training
IA Self Assessment
Risk Assessment/Audit Planning

**East Carolina University**  
**Audit Plan**  
**Year Ending June 30, 2023**

Specific Audits
<b>Financial Audits/Reviews</b>
<b>Information System Controls</b>
Employee Enterprise Account Terminations
IT Controls - College of Engineering and Technology
IT Controls - School of Dental Medicine
Outward Facing Servers
<b>Audits/Reviews of Internal Controls</b>
<b>Performance/Operational Audits and/or Reviews</b>
Automated Journal Entries
Campus Living
Procurement and Contracting
SoDM Patient Revenue Cycle
Campus Rec and Wellness
Succession Planning and Readiness
Sponsored Programs Subrecipient Monitoring
Campus Safety Systems
New Teacher Support Program
Flex and Remote Work - Oversight and Accountability
Employee Supplemental Pay
<b>Compliance Audits</b>
GLBA Safeguards Rule
Athletics Camps and Clinics
Athletics Team Policies
<b>Audit Findings Follow-up</b>
Action Plan Tracking and Follow-Up
IT Vulnerability Management
Conflict of Interest Management Plans
MCNC ISO-27002 Recommendations
Campus Living Hiring Process
<b>Special Investigations</b>
Hotline Allegations Triage
Investigative Reviews - in progress
Investigative Reviews - not yet received
<b>Special Assignments</b>
Routine and Unplanned Consultations
Routine Data Analytics Support for Clients
University Committees, Workgroups, Education, and Client Relations
ERM Program Support
Student Athlete Course Clustering
Youth Programs/Minors on Campus Consult
University Policy Process
External Audits, SBI Reports, Routine Mtgs
Audit Software Admin and Maintenance
Student Intern Program
Increase EnCase Forensic Capabilities
Risk Assessment/Audit Planning 2023-2024
Required IA Self-Assessment
University Code of Conduct
UNCAA Conference Host 2022
<b>Other</b>

**Fayetteville State University**  
**Audit Plan**  
**Year Ending June 30, 2023**

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

**North Carolina Agricultural and Technical State University**  
**Audit Plan**  
**Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
<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 (FY22)
Assessment of Internal Controls Over Financial Reporting (FY23)
Protection of Minors on Campus
<b>Performance/Operational Audits and/or Reviews</b>
<b>Compliance Audits</b>
CARES Act/COVID Funding
<b>Audit Findings Follow-up</b>
Review of Selected University Policies and Practices
Review of Course and Curriculum Changes
Post Award Contracts and Grants
Aggie Athletic Foundation FY21 90-day Follow-Up
Allegation of Abuse of Time in a University Department
2nd Quarter Review: Information Technology General Control Audit
Review of Internal Controls Over the Awarding of Undergraduate Degrees
BDM/Xtender IT and Process Controls
Review of Technology Transfer Process
COVID-19 Billing Concerns
Allegations - Human Resources Process Review
<b>Special Investigations</b>
Investigations - Pending
Investigations - Unscheduled
<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)
Website Revisions
Updates to Audit Manual

**North Carolina Central University**

**Audit Plan**

**Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
Accounts Payable
Travel Office
Cash Audit
Audits not specified
CARES Act
<b>Information System Controls</b>
Information Systems
<b>Audits/Reviews of Internal Controls</b>
<b>Performance/Operational Audits and/or Reviews</b>
P-Card
Eagle Card
Human Resources Onboarding Process
<b>Compliance Audits</b>
FY21 State Audit Finding
<b>Audit Findings Follow-up</b>
Band Review
Alleged Misuse of University Equipment
<b>Special Investigations</b>
Investigations undefined
Triage -State Auditor's Office Apex Solutions Triage System Office Referral
Investigations undefined
<b>Special Assignments</b>
SAMM Tool for FY24
Risk Assessment for FY24
ERM for FY24
<b>Other</b>
Various University meetings

North Carolina School of Science and Mathematics  
 Audit Plan  
 Year Ending June 30, 2023

Specific Audits
<b>Financial Audits/Reviews</b>
<b>Information System Controls</b>
Attendance Ticketing System
<b>Audits/Reviews of Internal Controls</b>
<b>Performance/Operational Audits and/or Reviews</b>
Capital Campaign Restricted Funds
<b>Compliance Audits</b>
<b>Audit Findings Follow-up</b>
Student Records / FERPA Compliance
SCSSI Student & Online Stores
Capital Project Activity
Business Office & Human Resources Workflow
Information Systems Compliance with ISO Standards
<b>Special Investigations</b>
Complaint 1-Summer Programs
Complaint 2-Unfair Hiring Practices
Unplanned Investigations
<b>Special Assignments</b>
Risk Review Board Committee
Enterprise Risk Management Committee
Advisory Services to Management as Requested
<b>Other</b>
Annual Risk Assessment/FY23 Audit Plan Development
Leadership and Board Meetings
Annual Charter Updates
Marketing of Internal Audit
Quality Assurance and Improvement Program

**NCSU**  
**Audit Plan**  
**Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
<b>Information System Controls</b>
Poole College of Management (PCOM) - Information Technology (IT) General Controls
Application Programming Interface Audit
Office of Finance and Administration - Environmental Health and Public Safety – Security Applications and Technology Services
Office of Information Technology (OIT) - Security and Compliance (S&C) - PeopleSoft Applications and Infrastructure Security/Risk Assessment
<b>Audits/Reviews of Internal Controls</b>
Office of Research and Commercialization - Licensing and Commercialization Processes
Provost's Office, Institute for Emerging Issues - Financial Business Operations
<b>Performance/Operational Audits and/or Reviews</b>
Governance Over Renovation and Repair
Office of Research and Innovation - Research Equipment Facilities - Billing Practices
<b>Compliance Audits</b>
Compliance with the University Regulation on Programs that Involve the Participation of Minors
University Compliance to Privacy Requirements
End of Grant Expenditures
COVID-19 Relief Funding - Compliance with Federal and State Requirements
<b>Audit Findings Follow-up</b>
College of Natural Resources - Department of Forest Biomaterials - Conflict of Interest Investigation – Follow-up
College of Sciences - Department of Biological Sciences Investigation – Follow-up
College of Sciences – IT General Information Controls – Follow-up
Federal Safeguards Rule - Security Requirements Audit – Follow-up
Student Health Services - Pharmacy Investigation – Phase 2 – Internal Controls – Follow-up
User Controls Over Ultra-Sensitive Data - Follow-up
<b>Special Investigations</b>
The Audit Plan includes estimated time for analysis of allegations reported through the Internal Audit Division Hotline, Ethics Point Hotline, the Office of the State Auditor Hotline, or other internal and external sources and subsequent investigation.
College of Agriculture and Life Sciences - Kannapolis Travel Investigation
<b>Special Assignments</b>
University Information Technology (IT) Governance Committees - Chief Audit Officer & Director, Assistant Director, and IT Auditor are providing advisory services to various IT governance committees
Enterprise Research Administration (ERA) Project and Research Enterprise Database (RED) Implementation
Office of Information Technology (OIT) - Security and Compliance (S&C) - Assessment of HIPAA Security Rule
Office of Information Technology (OIT) - Security and Compliance (S&C) - PeopleSoft (PS) Applications and Infrastructure Security/Risk Assessment
Continuous Risk Assessment and Audit Planning
<b>Other</b>

**UNC System Office**  
**Audit Plan**  
**Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
Audit of Financial Business Processes
<b>Information System Controls</b>
Audit of Information Systems Policies and Procedures
<b>Audits/Reviews of Internal Controls</b>
<b>Performance/Operational Audits and/or Reviews</b>
Audit of Organizational Continuity
<b>Compliance Audits</b>
Audit of Compliance with Requirements for use of Governor's Emergency Education
<b>Audit Findings Follow-up</b>
SYS OFC: Operational: University Advancement: Shared Services and Gift Planning
SYS OFC: Compliance: Budget and Finance: Subrecipient Monitoring for COVID funds
SYS OFC: Information Systems: Configuration and Vulnerability Management of IT assets
SYS OFC: Information Systems: Change Management
SYS OFC: Performance: Budget and Finance: Performance Metrics and Goals for COVID funds
PBS NC: Operational: Workflow Analysis
Follow-up on years prior to 2022
<b>Special Investigations</b>
Unplanned/Various as occurs: Investigations of internal/external hotline reports and similar types of investigations.
<b>Special Assignments</b>
PowerPoint on the Perils of Email
Internal Audit Internship Program Recruitment
Internal Audit Internship Program Management
<b>Other</b>
Interpret National Guard Assessment of Cybersecurity Results



**UNC Asheville**  
**Audit Plan**  
**Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
<b>Information System Controls</b>
Systems Inventory
<b>Audits/Reviews of Internal Controls</b>
Employee Reimbursements
<b>Performance/Operational Audits and/or Reviews</b>
<b>Compliance Audits</b>
Amazon Business Partnerships
NCAA Compliance over Playing and Practicing Regulations
<b>Audit Findings Follow-up</b>
<b>Investigations</b>
As needed
<b>Special Assignments</b>
Monitor Enterprise Risk Management (ERM)
Assessment of Internal Controls over Financial Reporting
Annual Risk Assessment and Audit Plan
<b>Other</b>
One-Time Funding Compliance Processes
Offboarding Processes

**UNC Charlotte  
Audit Plan  
Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
Research and Economic Development - Recharge Units
Payroll
<b>Information System Controls</b>
IT Access Controls - Athletics
Niner Research Post Implementation Review
ITGCs - Student Affairs (Health and Wellbeing)
IT Projects Prioritization (deferred from FY 2022)
<b>Audits/Reviews of Internal Controls</b>
Internal Control Testing
<b>Performance/Operational Audits and/or Reviews</b>
Enrollment Management (Undergrad Admissions)
Library - Admin Review
Facilities Management - Warehouses
Human Resources - Admin Review
EHSO - Fire Marshal's Report - Remediation
Building Access - follow-up audit
<b>Compliance Audits</b>
Football Attendance Verification
NCAA Compliance - Travel Expenses
<b>Audit Findings Follow-up</b>
<b>Special Investigations</b>
As Needed
<b>Special Assignments</b>
Monitor Enterprise Risk Management (ERM)
External Quality Assessment Review of Internal Audit
Annual Risk Assessment and Create Internal Audit Plan
<b>Other</b>
National Science Foundation (NSF) Audit - oversight and remediation
Office of Diversity & Inclusion - new office review

**University of North Carolina at Chapel Hill**  
**Audit Plan**  
**Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
Student Fees (Revenues and Expenditures)
University Recharge Centers
Carolina Union
Budget Modeling Assessment
UNC Rapidly Emerging Antiviral Drug Development Initiative (REDDI)
Expenditures Review - School of Medicine
Institute for Convergent Science
<b>Information System Controls</b>
University Router Settings and Security
University Switches Security and Compliance
IT Systems with Tarheel Mission Ready Disaster Recovery Plans
<b>Audits/Reviews of Internal Controls</b>
<b>Performance/Operational Audits and/or Reviews</b>
Academic Program Assessment and Course Evaluations
Student Well Being/Mental Health Services
Equitable Employment
Fixed Asset Inventory and Accounting
Classroom Space Utilization
UNC Centers and Institutes
<b>Compliance Audits</b>
Research Effort Reporting
Higher Education Emergency Relief Fund - Pandemic Funds Audit
Coronavirus Aid, Relief, and Economic Security Act - Pandemic Funds Audit
University Travel - Continuous Auditing
Academic Performance NCAA Compliance
Camps and Clinics NCAA Compliance
<b>Audit Findings Follow-up</b>
Audit Finding Follow-ups occur on a continuous basis during the work plan year
<b>Special Investigations</b>
Work Plan affords budget hours for 6 special projects as needs arise during the work plan year.
<b>Special Assignments</b>
<b>Other</b>

**UNC Greenboro  
Audit Plan  
Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
<b>Information System Controls</b>
<b>Audits/Reviews of Internal Controls</b>
Weatherspoon Arts Foundation (inventory observation)
Financial Aid
<b>Performance/Operational Audits and/or Reviews</b>
<b>Compliance Audits</b>
Department Reconciliations
Intercollegiate Athletics Program (assistance with agreed-upon procedures)
Employee Compliance with Leave Policies
Follow-up on I9 Compliance
<b>Audit Findings Follow-up</b>
OSA - Single Audit, Enrollment Status Updates
OSA - ISA, Cyber Security Controls over Sensitive Data
OSA/Other Audit Follow-up
<b>Special Investigations</b>
TBD - as determined by tips/leads from other agencies or UNCG
<b>Special Assignments</b>
Self-Assessment of Internal Controls
Risk Assessment (for developing the FY2023 internal audit plan)
Quality Assurance and Improvement Program (QAIP)
Key Performance Indicators
Update Audit Manual
Update Audit Charter
FY2023 Annual Audit Plan
Follow-up (external) Quality Assurance Review (QAR)
Risk Assessment (for developing the FY2024 internal audit plan)
FY2024 Annual Audit Plan
<b>Other</b>
Work with IT to track progress on OSA audit findings
Work with P-Card Coordinator to develop monitoring plan
HEERF Funds - Consult/advise on compliance-related internal controls
Potential Audit Follow-up (internal)

**UNCP  
Audit Plan  
Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
Review of fee structure for Student Health Services
<b>Information System Controls</b>
IT General Controls audit
<b>Audits/Reviews of Internal Controls</b>
P-card and Travel card controls review
Controls over campus-wide cash handling procedures
<b>Performance/Operational Audits and/or Reviews</b>
Review of the housing waiver process for Freshman and Sophomore on-campus housing requirements for compliance and effectiveness
<b>Compliance Audits</b>
Global Engagement's monitoring of contracted agents and international recruiters for compliance with related regulations and contract terms (NACAC Best Practices)
<b>Audit Findings Follow-up</b>
Follow-up of any findings reported from OSA's audit of FY 2022 Student Financial Aid
Follow-up of Sept 2019 audit "Interdepartmental Fees and Charges"
<b>Special Investigations</b>
Allegation of intentional falsification of data for CAEP Accreditation and manipulation of grant funds at the School of Education
Others as received
<b>Special Assignments</b>
IT Governance Committee
ERM Committee
Search Committees
<b>Other</b>
Continuing Professional Education
Consulting and Technical Assistance upon request
Annual Risk Assessment and Risk Based Audit Plan

**UNCSA  
Audit Plan  
Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
<b>Information System Controls</b>
Cybersecurity Review
<b>Audits/Reviews of Internal Controls</b>
Strategic Management Training
Talent Management - Retention & Succession
<b>Performance/Operational Audits and/or Reviews</b>
Student Mental Health Services
<b>Compliance Audits</b>
Title IX Compliance - Programming & Training (Students)
<b>Audit Findings Follow-up</b>
Business Continuity/Disaster Recovery
Minors on Campus
Title IX - Programming and Training (Students)
IT Operations - 3rd Follow-up
HR Control Environment - 2nd Follow-up
<b>Special Investigations</b>
Access to HR Data
<b>Special Assignments</b>
Self-Assessment Maturity Model
Annual Risk Assessment
QAR Peer Review - Department of Agriculture & Consumer Services (DACS)
Audit Committee
University-wide Meetings/Consults
Assisting External Auditors & Oversight Agencies
Search Committees
University's Strategic Plan
Executive Staff
Enterprise Risk Management
Technical Assistance
<b>Other</b>
Audit Planning & Assessment
IA Strategy, Outreach, on-the-job training, assessment
Quality Assurance and Improvement Activities
Internal Policies and Procedures, CAATs, Best Practices
Staff Meetings

**Western Carolina University**  
**Audit Plan**  
**Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
HERF/CARES Act Disbursements
<b>Information System Controls</b>
Management of Privileged Accounts, from prior audit plan, in progress.
Certification of Access to Systems/Applications Harboring Red & Orange Data and Audit of SOC 2, Type 2 Reports for Systems/Applications hosted by Vendors Harboring Red & Orange Data, from prior audit plan, in progress.
Computer Security Incidence Response Plan
Backup Procedures, Year Two of Audit Plan
<b>Audits/Reviews of Internal Controls</b>
Donor Agreements
<b>Performance/Operational Audits and/or Reviews</b>
Nursing, from prior audit plan, in progress
Bookstore, from prior audit plan
Communication Sciences and Disorders, from prior audit plan
Distribution of Keys, Electronic Access to Buildings
<b>Compliance Audits</b>
Internal Control Questionnaire
Audit of Continuity of Operations Plans
Audit of Building Emergency Action Plans
<b>Audit Findings Follow-up</b>
Laboratory Safety and Training, College of Fine and Performing Arts Follow Up
SciQuest (WCU E-Procurement System) Follow Up
IT Fixed Assets, Follow up
Campus Activities, Follow up
Capital Fixed Assets, Follow up
Second Follow up IT GC Audit of Confidentiality of Student Data, performed by the Office of the State Auditor
<b>Special Investigations</b>
Two hotlines
Two investigations
<b>Special Assignments</b>
Consultative Review of Certification of Access to Banner Modules, from prior audit plan
School of Nursing Faculty Workload, from prior audit plan
Consultative Review of Compliance and Processes within Athletics
Consultative Review of Implementation of Action Resulting from the Joint Task Force on Racism
Consultative Targeted Scans of End User Devices to Identify Red & Orange Data, Year Two of Audit Plan

<b>Other</b>
Quality Assurance Reviews (Internal and External)
Audit Planning and Risk Assessments
Service to the Profession
Peer to Peer Collaboration with Chief Audit Officer at UNC Asheville
Committee Work:
UNCAA
Data Security and Stewardship Committee
ACUA
Information Technology Council
Computer Security Incident Response Team
Export Control Committee
Enterprise Risk Management Council
University Safety Committee
Strategic Planning Committee



**WSSU**  
**Audit Plan**  
**Year Ending June 30, 2023**

<b>Specific Audits</b>
<b>Financial Audits/Reviews</b>
Student Health - Billings & Collections
Root Cause Analysis - Student Health Outstanding Receivable
Budget Process Analysis
<b>Information System Controls</b>
IT Cybersecurity
Business Continuity/Disaster Recovery
<b>Audits/Reviews of Internal Controls</b>
<b>Performance/Operational Audits and/or Reviews</b>
Human Resources Operations (Advisory/Consultative)
Vacancy Review Assessment (Advisory/Consultative)
Enrollment Management Operations
<b>Compliance Audits</b>
<b>Audit Findings Follow-up</b>
OSA 90-Day Financial Aid - Post Follow-up
Human Resources - Employee Relations
Workers Compensation
Assistant Dean of Student Search
HR Separation Review
Misuse of User Access
<b>Special Investigations</b>
(UNC SO) - Facilities Businesses Practices
Payroll & Garnishments
<b>Special Assignments</b>
Self-Assessment Maturity Model
Annual Risk Assessment
QAR Peer Review - Department of Agriculture & Consumer Services (DACS)
Audit Committee
University-wide Meetings/Consults
Assisting External Auditors & Oversight Agencies
Search Committees
University's Strategic Plan
Executive Staff
Compliance - Calendar & Monitoring
UNCAA Committees
Enterprise Risk Management
Technical Assistance

<b>Other</b>
Audit Planning & Assessment
IA Strategy, Outreach, on-the-job training, assessment
Quality Assurance and Improvement Activities
University Administrative Assessment
Internal Policies and Procedures, CAATs, Best Practices
Staff Meetings

## AGENDA ITEM

A-5. Update of Safety & Security Operations ..... Fred Sellers

**Situation:** Each institution in the University of North Carolina System maintains a police department staffed by sworn police officers and headed by a chief of police. In addition to performing traditional law enforcement functions, university police departments require special training and skills to work in, and meet, the unique public safety needs of the academic communities in which our students, faculty, and staff collaborate and interact. To ensure that our campus police officers are well prepared for any on-duty incidents, the chief of police for each institution provides training opportunities that ensure officers have the knowledge and skills to resolve situations they encounter on duty and within the campus community. Further, training our campus police departments at a higher level will limit exposure to civil lawsuits and will help maintain low liability insurance costs for the institutions.

**Background:** Preserving public safety on our university campuses requires adequate staffing, resources, and optimum training. On July 22, 2020, the CARMC Committee received an update regarding the UNC System Public Safety Training Center that outlined the first in-service training courses (Sexual Assaults, Civil Disturbances, and Impartial and Non-Biased Policing) that began effective July 13, 2020.

**Assessment:** The UNC System's joint training program for our campus law enforcement at the Samarcand Training Academy has proven to be highly effective, collaborative, and cost efficient. Over the past two years, the Samarcand Training Academy has established 36 training options within the following categories:

- Crisis Intervention Training
- Public Order & Public Safety
- Firearms and Less Lethal Training
- Investigations / Sexual Assault Response for Law Enforcement
- Cyber Incident Response
- Simulator Training
- Operational Readiness Training
- Verbal De-escalation

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



**THE UNIVERSITY OF  
NORTH CAROLINA SYSTEM**



# **SAMARCAND TRAINING FACILITY**

**June 2020 - Present**

***“Law Enforcement Courses & Training”***

***Fred Sellers***

***VP Safety & Enterprise Risk Management***

# Samarcand Training

There are 36 courses –  
100% Training  
Participation by all  
Campuses



**\*\*Samarcand at EAST  
Montgomery Training Facility**

**Future Training:  
Leadership Development  
Cellular Forensics**

QUESTIONS?

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# **BACKGROUND INFORMATION**



# Samarcand Training Definitions

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## Public Order & Public Safety

This training is established to be a framework that enables a systematic, coordinated, and effective response to gatherings that constitute or have the potential to escalate to a breach of the peace, threat of collective violence, destruction of property, or other unlawful acts or otherwise materially or substantially interfere with the functioning of the University. The training outlines protocols and provides guidance in both spontaneous incidents and planned events and demonstrations.

# Samarcand Training Definitions

## Firearms and Less Lethal Training

Firearms training is an annual state and campus requirement. Further, campuses have less lethal devices in addition to their firearms as they understand that unintended or incidental casualties are risked wherever force is applied, but non-lethal weapons try to minimize the risk of casualties (e.g., serious/permanent injuries or death) as much as possible. Through proper training, the campus police departments have Tasers, expandable batons, OC Spray, and some have pepper ball rounds and bean bags deployed via shotgun use with command leadership approval for usage.

# Samarcand Training Definitions

## Investigations / Sexual Assault Response for Law Enforcement

This training provides initial and ongoing training to all officers and detectives about law enforcement response to sexual assaults. The training provides guidelines and interview strategies that are based upon national best practices regarding sexual assault incident investigations and were developed in collaboration with local, state, and federal law enforcement, prosecutors, advocates, medical, and forensic professionals. The goal of the training is to provide officers and departments guidance in preparing sexual assault cases for successful prosecution through detailed case documentation and thorough investigations. The training further provides officers guidance on appropriate and important questions during victim interviews. Depending on how a question is asked, it might be perceived by a victim as blaming them for their actions, or for what they may be unable to recall. The training teaches officers how trauma-informed interview techniques can be used to reframe these questions in a manner that helps victims retrieve memories from a traumatic event and assists law enforcement in gathering more information while making the victim feel more supported and increasing the likelihood that they stay involved in the criminal justice process.

# Samarcand Training Definitions

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## Cyber Incident Response

On-site trainings to ensure the UNC System law enforcement officers and others can respond to cyber-attacks, plus properly identify, manage, and preserve digital evidence. Digital technology is used to commit any and every type of crime; therefore, this training is imperative to immediately address this cyber security risk by providing training on cyber-investigative techniques and by sharing current expertise.

# Samarcand Training Definitions

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## Simulator Training

Police training simulators help prepare law enforcement officers for real-life incidents so they and the communities they serve can remain safe. Each real-world judgmental use of force training simulator has surreal scenarios that provide an in-depth view into human performance. The demands on law enforcement to make critical decisions in intense, uncertain, and rapidly evolving situations require that the human performance of cognitive neuroscience and human psychology be considered as part of the police methodology. The training manufacturers realism by allowing scenarios to unfold based on the instructor, trainee, or team's decisions. The training further put officers in these real-life scenarios such as bank robberies, shootings and suicidal jumps while allowing instructors to see how the officer would respond. Additionally, virtual simulator training allows our officers to practice de-escalation, as well as the use of force or response to resisting arrests during a training environment.

# Samarcand Training Definitions

## Operational Readiness Training

**Active Shooter Training** - Police officers practice responding to an active shooter situation where they are trained to proceed immediately to the area where the shots were last heard; their purpose is to stop the shooting as quickly as possible. The training guides first responders to accept the role of “Protector” and be prepared to meet violence with controlled aggression. The first responding officers during the training may possibly be from different police agencies and dressed in different uniforms. They may even be in civilian clothes and wearing an external bulletproof vest. This training does not suggest that the first responders approach the mission with reckless abandon for safety. The training requires first responders to use effective tactics coupled with situational awareness to isolate, distract, and neutralize the actor(s), while mitigating the loss of innocent life.

# Samarcand Training Definitions

## Operational Readiness Training

**Ballistic and Mechanical Breaching** - The training exposes first responders on how to gain quick access during an active shooter, barricade, or hostage situation by examining a wide spectrum of breaching options. It addresses the correct and efficient use of the more common tools and also innovative gear and tactics. Techniques for using the various tools are taught, along with the circumstances that warrant the use of specific tool types. The range of breaching techniques taught include mechanical breaching (ram, Halligan, and sledgehammer); saw entry (chainsaws and rescue saws); and ballistic breaching (shotgun). The curriculum incorporates breaching options beyond the initial entry point, recognizing that there may be fortified doors inside the building or other exterior obstacles that must be overcome before reaching the entry point. The program gives attention to the analysis of various types of targets and construction materials/techniques. After learning proper tool handling and when to use various tools, officers are assigned various exercises in which they face simulated breach points that require them to decide which breaching tools to use and how they are to be used, followed by the effective and safe use of the tools in making breaches.

# Samarcand Training Definitions

## Operational Readiness Training

**Tactical & Emergency Casualty Care** - Tactical Emergency Casualty Care (TECC) course teaches first responders, EMS practitioners and other prehospital providers how to respond to and care for patients in a civilian tactical environment such as an active shooter event. The course presents the three phases of tactical care and integrates parallel EMS nomenclature: Hot Zone/Direct Threat Care that is rendered while under attack or in adverse conditions. Warm Zone/Indirect Threat Care that is rendered while the threat has been suppressed but may resurface at any point. Cold Zone/Evacuation Care that is rendered while the casualty is being evacuated from the incident site. The 16-hour classroom course includes all new patient simulations and covers the following topics: Hemorrhage control including immediate action drills for tourniquet application throughout the course; Surgical airway control and needle decompression; Strategies for treating wounded responders in threatening environments; Caring for pediatric patients; Techniques for dragging and carrying victims to safety; and a final comprehensive mass-casualty/active shooter event simulation. The TECC course is endorsed by the American College of Surgeons Committee on Trauma, and is consistent with the current guidelines established by the Committee on TECC (Co-TECC). The training further meets all the updated National Tactical Emergency Medical Support Competency Domains.



# Samarcand Training Definitions

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## Verbal De-escalation

This training is a necessity and teaches why law enforcement professionals are expected to attempt to gain verbal compliance before the application of force. De-escalation tools are offered and reviewed, along with practical exercises provided to demonstrate and practice applying the de-escalation techniques. A review of case law and peer-reviewed research is also provided to support the de-escalation subject matter. Evidence-based documentation, tips and examples are reviewed to assist officers with testifying to the use of de-escalation in the field.

## AGENDA ITEM

A-6. Joint Cybersecurity Task Force Presentation ..... Keith Werner

**Situation:** The purpose of this item is to provide the Committee on Audit, Risk Management, and Compliance (CARMC) with a presentation from the Joint Cybersecurity Task Force (JCTF).

**Background:** The JCTF provides security incident response and coordination, forensics, resource support, technical assistance, and proactive services to educational entities like schools and universities, state and local government agencies that have been the target of significant cybersecurity incidents. In May 2022, Executive Order 254 formally established the JCTF. The members include: NC Department of Information Technology/Enterprise Security and Risk Management Office, NC Division of Emergency Management, NC National Guard, and the NC Local Government Information Systems Association Cybersecurity Strike Team. The partners of the JCTF include: NC Information Sharing and Analysis Center, Federal Bureau of Investigation, United States Secret Service and other federal agencies, state agencies, or other stakeholders as needed.

**Assessment:** The JCTF is a strategic partner in protecting the NC Critical Infrastructure and Key Resources (CIKR). North Carolina public and private sector CIKR entities are strongly encouraged to report public-facing internet protocol addresses to the task force for the task force to assist those entities in identifying and responding to cybersecurity vulnerabilities. North Carolina public and private sector CIKR entities are strongly encouraged to report significant cybersecurity incidents to the task force to mitigate the cascading impacts from a cybersecurity incident. North Carolina public and private sector CIKR entities are strongly encouraged to coordinate significant cybersecurity incident response and recovery efforts with the task force.

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



# THE UNIVERSITY OF NORTH CAROLINA SYSTEM

**REPORT: Formally established the Joint Cybersecurity Task Force**

November 16, 2022

University of North Carolina System  
Chapel Hill, North Carolina

## **REPORT: Formally established the Joint Cybersecurity Task Force**

**Executive Order 254 (March 16, 2022)**

**Formally established the Joint Cybersecurity Task Force**

**Members include:**

- NC Department of Information Technology/Enterprise Security and Risk Management Office
- NC Division of Emergency Management
- NC National Guard
- NC Local Government Information Systems Association Cybersecurity Strike Team

**Partners include:**

- NC Information Sharing and Analysis Center
- Federal Bureau of Investigation
- United States Secret Service
- Other federal agencies, NC state agencies, or other stakeholders as needed

**Partnering to Protect NC Critical Infrastructure and Key Resources:**

- North Carolina public and private sector CIKR entities are strongly encouraged to report public-facing internet protocol addresses to the task force in order for the task force to assist those entities in identifying and responding to cybersecurity vulnerabilities.
- North Carolina public and private sector CIKR entities are strongly encouraged to report significant cybersecurity incidents to the task force to mitigate the cascading impacts from a cybersecurity incident.
- North Carolina public and private sector CIKR entities are strongly encouraged to coordinate significant cybersecurity incident response and recovery efforts with the task force.
- Provides security incident response and coordination, forensics, resource support and technical assistance to educational entities like schools and universities, state and local government agencies that have been the target of significant cybersecurity incidents.

# CYBER SECURITY RESPONSE FORCE (CSRF)

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## Mission

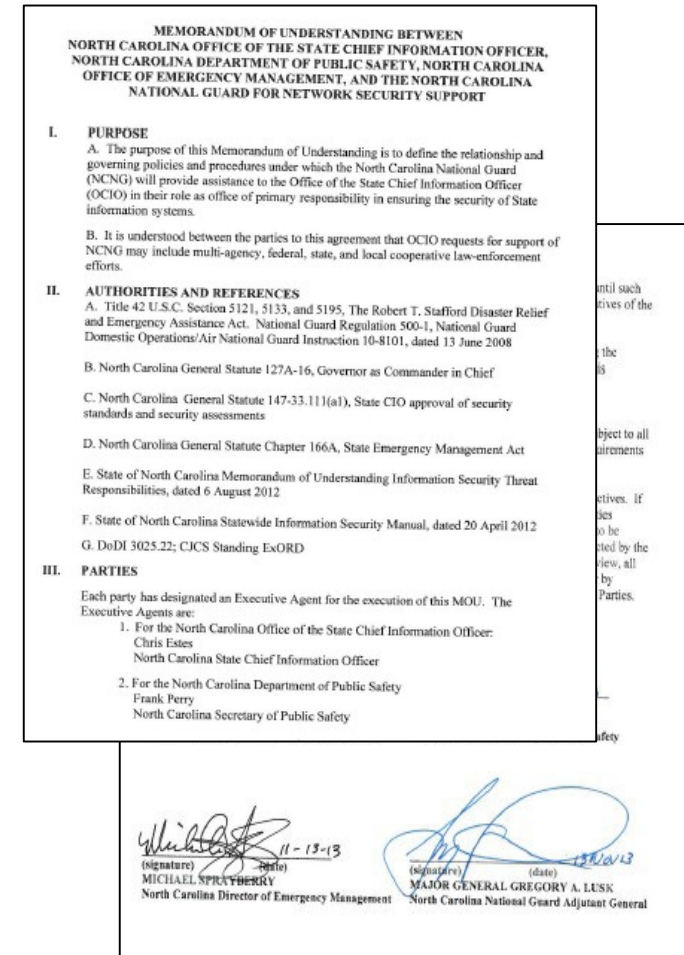
Conduct Defensive Cyberspace operations to support mission requirements as directed by the TAG or Governor.

- Federal Mission: Provide Defensive Cyberspace Operations capabilities on DODIN and supporting Critical Infrastructure
- State Mission: Provide cybersecurity assistance to State, Local, and Critical Infrastructure providers



# NCNG and State of NC cyber partnership

- (2013) Fully executed Network Security Support MOU between TAG and State of NC:
  - NC Chief Information Officer
  - NC Department of Public Safety
  - NC Office of Emergency Management
- Agreement sets forth framework to provide:
  - Cyber Prevention (Policy \ Standards \ Compliance Gap Analysis)
  - Cyber Assessment (Environment \ Culture \ Vulnerability Assessment)
  - Incident Response ( Cyber Response Force)
  - Forensics (Cause of Attack, methodology)



# NCNG CSRF - Lines of Effort

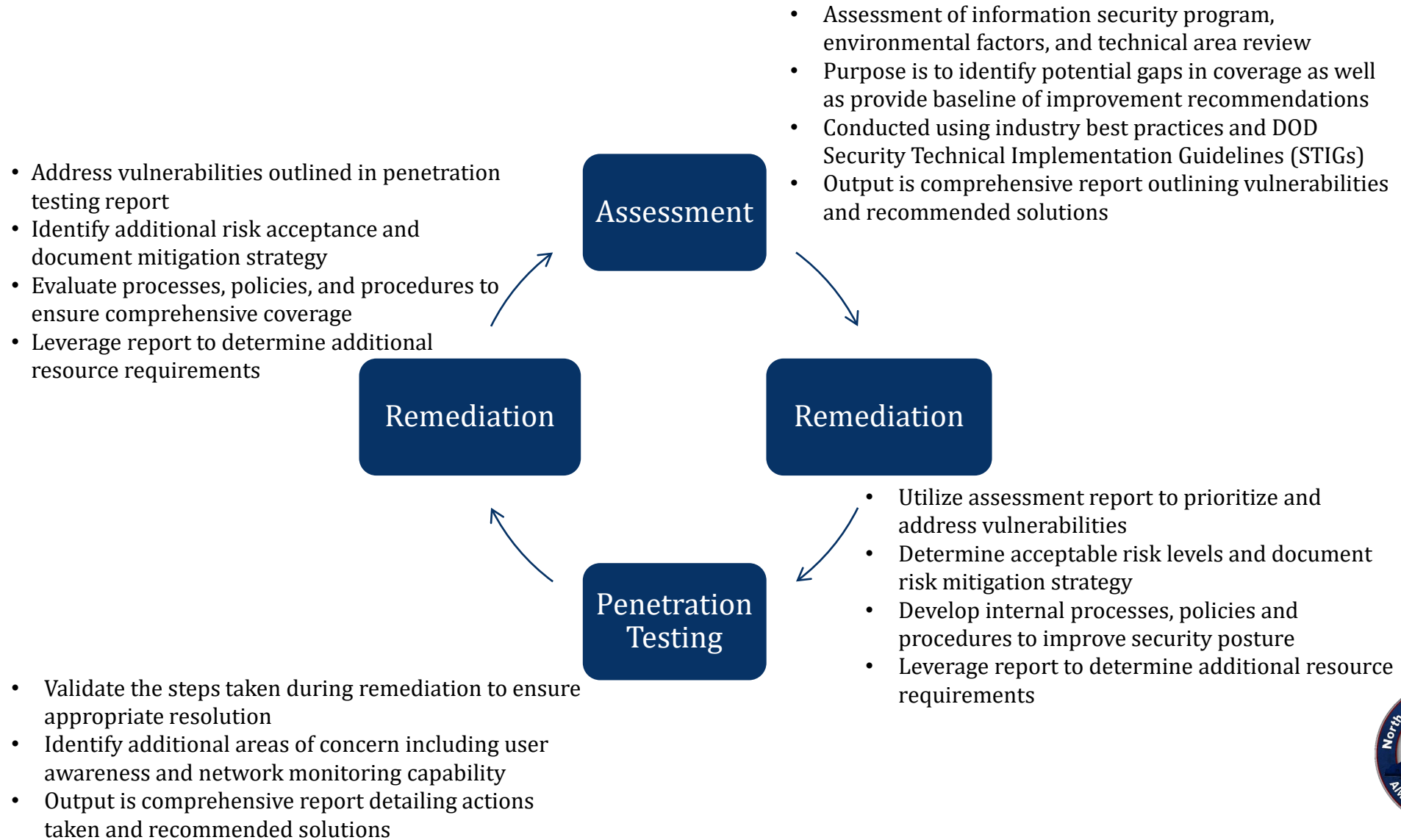
- **Cyber Hygiene Assessment**
- **Penetration Testing**
- **Continuous Monitoring**
- **Training and Outreach**
- **Quick Reaction Support (Cyber QRF)**
- **Forensics Support and Malware Analysis**

These services are  
offered free of charge  
to Critical  
Infrastructure  
Partners.





# Strategy - Cyber Hygiene Cycle



# Proactive Lines of Effort- Cyber Hygiene Assessment

- **Security Assessment:** The Cyber Hygiene Division provides cybersecurity hygiene assessments on networks, infrastructure, and policies
  - Goal is one week depending on size of agency
  - Right seat/left seat with technical experts/administrators
  - Passive scanning, technical configuration checks, Q&A
  - Identify vulnerabilities and gaps in security policy
  - Outputs are an executive level brief and comprehensive technical report with mitigation recommendations



# Cyber Hygiene Assessment

- Policy , Governance, Environment (Framework )
- Security (IDS, IPS, Firewall)
- Network (Router, Switch)
- System (Linux, Windows, Storage)
- Wireless (On net\ Off net)



# Key Takeaways from Second Assessments

- Reassessed agencies have decreased CAT I vulnerabilities by 3000+ on average
- Increased network intrusion monitoring for inbound/outbound traffic
- Five agencies have hired additional personnel to focus on cybersecurity
- Four agencies have installed NIDS devices
- All agencies have implemented/improved logging solutions
- At least two agencies have amended their CIRP to address key findings
- Multiple agencies invested in vulnerability monitoring tool for near real-time updates



# Proactive Lines of Effort- Penetration Testing

- **Penetration Testing Support:** The Cyber Hygiene Division simulates tactics, techniques, and procedures used by malicious actors to attempt to compromise agency security.
  - Utilizes exploitation to display risk
  - Active attempts to enter the network
  - Trusted agent model to test security response procedures
  - Comprehensive technical report along with executive out brief
  - One person on site, the rest is done remote
  - Scheduled for two weeks



# Penetration Testing Services

- **Penetration (Internal/External)**
  - Secure Remote Connection / Access Port(2) on Switch w/ IP assignments
  - Remote IP Ranges provided to Trusted Agent
- **Web Application / Application Program Interface (API)**
  - Non-credentialed / Credentialed (optional)
- **Wireless**
  - In-range of agency
  - Rogue AP Detection
- **Phishing Emails**
  - 2 Phases
  - Guardrails



# Proactive Lines of Effort-Continuous Monitoring

- **Continuous Monitoring:** Part of the Threat Intel Division, they provide monitoring for more than 150 agencies including state partners, county governments, and community colleges.
  - Continuous oversight and early warning notifications
  - Alert agencies to potential changes in their security posture in real time.
  - Technical expertise to resolve the issue as soon as its identified
  - Reducing downtime and spread of attack vectors
  - Ability to look across numerous platforms to research threats
  - Notify agencies targeted by malicious actors



# Proactive Lines of Effort-Training and Outreach

- **Training and Outreach:** Conduct in person and virtual regular training and table-top exercises with state partners across a variety of cyber security related matters.
  - Training tailored to the needs of the audience/agency
  - Example subjects: Cyber Hygiene Best practices, election security, web security, continuity of operations planning, incident response plan development, and vulnerability management
  - Ransomware tabletop exercises and full-scale exercises open to state partners that allowed them to see how an incident develops from start to finish, and the steps to take to contain





# Reactive Lines of Effort –Incident Response

- **Quick Reaction Support (Cyber QRF):** The QRF has trained Incident Responders who can lead agencies into initial triage and through the completed process
  - Scoping call in minutes
  - Incident Response Lead, Forensic Analyst, Threat Hunter, and Scribe will respond to initial incident
  - Goal is to contain the incident and restore services as quickly as possible
  - Past 12 months completed more than 40 Incident Responses



# Reactive Lines of Effort –Digital Forensics

- **Forensics Support:** Identify the attack vectors and root cause of the incident, as well as indicators of compromise to help prevent the attack from reoccurring.
  - Threat hunting and reach back forensic analysis
  - Utilize processes approved by LE including Secret Service, FBI, and CISA
  - Shared between agencies that will help mitigate future attacks.
  - Different purpose for NCNG forensics vs law enforcement



# Surge Capability

- **Surge Capability Support:** Unique capability allows for specialized skillsets meet whatever the mission requires.
  - NCNG is vendor agnostic, meaning we don't specialize in any particular software/hardware
  - Our size and scope gives us access to diverse technical capabilities
  - Allows the team to run simultaneous missions



# Top Issues Identified

- Patch management
- Outdated/End of Life Devices
- RDP Exposure
- Insufficient Backup Procedures
- Network Segmentation Lacking
- Shared or Improper Use of Admin Accounts
- Rogue Device Detection on Wireless
- Anonymous logons
- SMBv1 enabled
- TLS certificates expired



# Agency X

## Assessment and Monitoring

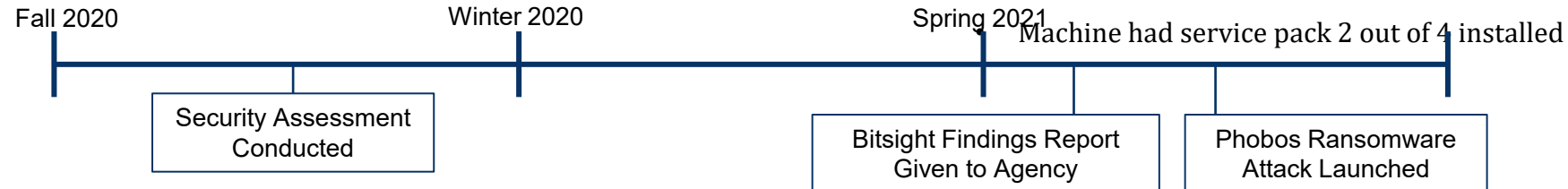
### Identified Cyber Vulnerabilities

- Bad logon attempts configuration
- Remote Desktop Protocol (RDP) being enabled
- Use of outdated/insecure protocols
- Use of end-of-life technologies
- Vulnerability/patch management concerns

## Incident

### 2021 – Phobos Ransomware Attack

- 30,000 Brute force RDP attempts by malicious actors over two days
- Malicious actors completed lateral movement throughout the network utilizing RDP
- Attackers obtained access to an End-Of-Life Server 2003 R2 machine



## Impact

- Unmitigated identified vulnerabilities resulted in successful ransomware attack on county
- Average ransom demand \$338,669
- Average cost of remediation is \$622,596.18.

# Contact Info

- Email for all support: [ng.nc.ncarng.mbx.g6-csrf@army.mil](mailto:ng.nc.ncarng.mbx.g6-csrf@army.mil)
- <https://ng.nc.gov/services-support/cyber-security-response-force>

