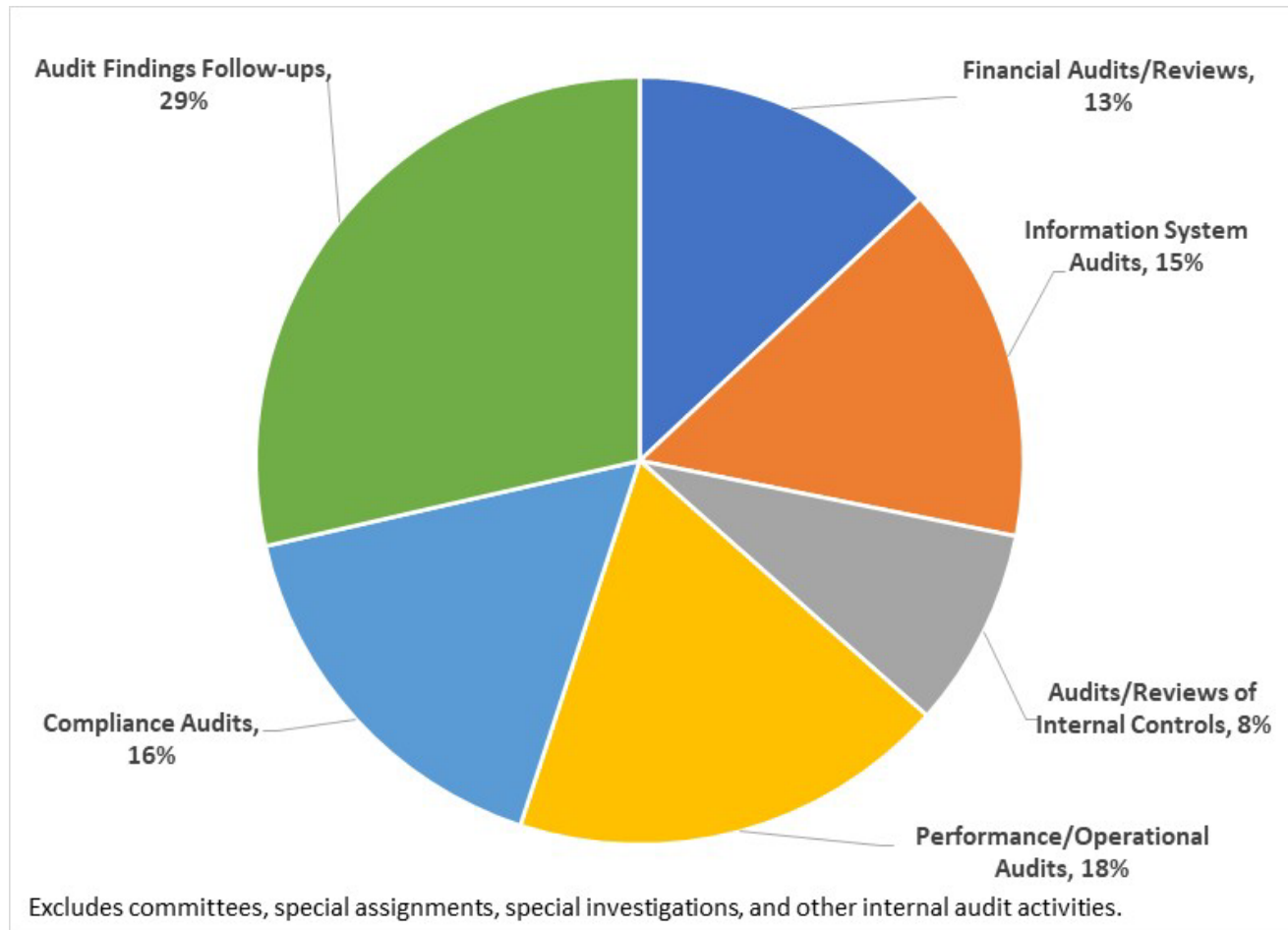


Planned Internal Audit Effort for Fiscal Year 2022-2023

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.

APPENDIX L
Appalachian State University
Audit Plan
Year Ending June 30, 2023

Specific Audits
Financial Audits/Reviews
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
Information System Controls
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
Audits/Reviews of Internal Controls
Campus Wide Asset Control
Travel Disbursements
Procurement Card Expenditures Review
Mitigation of Employment Gaps
Minors on Campus
Performance/Operational Audits and/or Reviews
Athletics
Office of Research Protections
Auxiliary Unit: Bookstore
Compliance Audits
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")
Audit Findings Follow-up
Follow-up - Mountaineer Printing
Follow- Up - Parking & Transportation
Follow- Up - State Ethics Act
Follow-up - State Financial Audit
Follow-up - State IT Audit
Special Investigations
Fraudulent Phishing Email - Follow-up to CISO Report
Other Investigations to be determined
Special Assignments
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
Other
Consulting Engagements:
Confirm Ticket Sales Comparisons for Athletic Office

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

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

APPENDIX L
East Carolina University
Audit Plan
Year Ending June 30, 2023

Specific Audits
Financial Audits/Reviews
Information System Controls
Employee Enterprise Account Terminations
IT Controls - College of Engineering and Technology
IT Controls - School of Dental Medicine
Outward Facing Servers
Audits/Reviews of Internal Controls
Performance/Operational Audits and/or Reviews
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
Compliance Audits
GLBA Safeguards Rule
Athletics Camps and Clinics
Athletics Team Policies
Audit Findings Follow-up
Action Plan Tracking and Follow-Up
IT Vulnerability Management
Conflict of Interest Management Plans
MCNC ISO-27002 Recommendations
Campus Living Hiring Process
Special Investigations
Hotline Allegations Triage
Investigative Reviews - in progress
Investigative Reviews - not yet received
Special Assignments
Routine and Unplanned Consultations
Routine Data Analytics Support for Clients
University Committees, Workgroups, Education, and Client Relations
ERM Program Support
Student Athlete Course Clustering
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
Other

APPENDIX L
Fayetteville State University
Audit Plan
Year Ending June 30, 2023

Specific Audits
Financial Audits/Reviews
Information System Controls
Review of Information Systems General Controls
Audits/Reviews of Internal Controls
Internal Control Questionnaire
Performance/Operational Audits and/or Reviews
Quarterly Cash Counts
Compliance Audits
Purchasing - Contracts - Continuous Monitoring
Research Grants
Advancement - Gift Receiving
Audit Findings Follow-up
Miscellaneous Follow-up as determined necessary
Special Investigations
Unplanned investigations of internal or external hotline reports as received
Special Assignments
Banner Steering Committee
Routine Consultations/Management Requests/Committees
External Audit Assistance
Internal Control Committee
Other
Continuing Professional Education (CPE)
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

APPENDIX L

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

Specific Audits
Financial Audits/Reviews
Information System Controls
UNC System Policy 1400 - IT Governance, Information Security, and User Identity & Access Control
Audits/Reviews of Internal Controls
Assessment of Internal Controls Over Financial Reporting (FY22)
Assessment of Internal Controls Over Financial Reporting (FY23)
Protection of Minors on Campus
Performance/Operational Audits and/or Reviews
Compliance Audits
CARES Act/COVID Funding
Audit Findings Follow-up
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
Special Investigations
Investigations - Pending
Investigations - Unscheduled
Special Assignments
Committee Assignments- IT Security Advisory Committee, Clery, Internal Control Committee, etc.
Routine Consultations
NC State Ethics Commission Liaison
OSA Investigative Liaison
University's Administrative Assessment
Other
Risk Assessment/Audit Plan
Required Internal Self Assessment (Quality Assurance Review)
Website Revisions
Updates to Audit Manual

APPENDIX L
North Carolina Central University
Audit Plan
Year Ending June 30, 2023

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

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

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

APPENDIX L
NCSU
Audit Plan
Year Ending June 30, 2023

Specific Audits
Financial Audits/Reviews
Information System Controls
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
Audits/Reviews of Internal Controls
Office of Research and Commercialization - Licensing and Commercialization Processes
Provost's Office, Institute for Emerging Issues - Financial Business Operations
Performance/Operational Audits and/or Reviews
Governance Over Renovation and Repair
Office of Research and Innovation - Research Equipment Facilities - Billing Practices
Compliance Audits
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
Audit Findings Follow-up
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
Special Investigations
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
Special Assignments
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
Other

APPENDIX L
UNC System Office
Audit Plan
Year Ending June 30, 2023

Specific Audits
Financial Audits/Reviews
Audit of Financial Business Processes
Information System Controls
Audit of Information Systems Policies and Procedures
Audits/Reviews of Internal Controls
Performance/Operational Audits and/or Reviews
Audit of Organizational Continuity
Compliance Audits
Audit of Compliance with Requirements for use of Governor's Emergency Education
Audit Findings Follow-up
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
Special Investigations
Unplanned/Various as occurs: Investigations of internal/external hotline reports and similar types of investigations.
Special Assignments
PowerPoint on the Perils of Email
Internal Audit Internship Program Recruitment
Internal Audit Internship Program Management
Other
Interpret National Guard Assessment of Cybersecurity Results

APPENDIX L
UNC Asheville
Audit Plan
Year Ending June 30, 2023

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

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

Specific Audits
Financial Audits/Reviews
Research and Economic Development - Recharge Units
Payroll
Information System Controls
IT Access Controls - Athletics
Niner Research Post Implementation Review
ITGCs - Student Affairs (Health and Wellbeing)
IT Projects Prioritization (deferred from FY 2022)
Audits/Reviews of Internal Controls
Internal Control Testing
Performance/Operational Audits and/or Reviews
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
Compliance Audits
Football Attendance Verification
NCAA Compliance - Travel Expenses
Audit Findings Follow-up
Special Investigations
As Needed
Special Assignments
Monitor Enterprise Risk Management (ERM)
External Quality Assessment Review of Internal Audit
Annual Risk Assessment and Create Internal Audit Plan
Other
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

Specific Audits
Financial Audits/Reviews
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
Information System Controls
University Router Settings and Security
University Switches Security and Compliance
IT Systems with Tarheel Mission Ready Disaster Recovery Plans
Audits/Reviews of Internal Controls
Performance/Operational Audits and/or Reviews
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
Compliance Audits
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
Audit Findings Follow-up
Audit Finding Follow-ups occur on a continuous basis during the work plan year
Special Investigations
Work Plan affords budget hours for 6 special projects as needs arise during the work plan year.
Special Assignments
Other

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

Specific Audits
Financial Audits/Reviews
Information System Controls
Audits/Reviews of Internal Controls
Weatherspoon Arts Foundation (inventory observation)
Financial Aid
Performance/Operational Audits and/or Reviews
Compliance Audits
Department Reconciliations
Intercollegiate Athletics Program (assistance with agreed-upon procedures)
Employee Compliance with Leave Policies
Follow-up on I9 Compliance
Audit Findings Follow-up
OSA - Single Audit, Enrollment Status Updates
OSA - ISA, Cyber Security Controls over Sensitive Data
OSA/Other Audit Follow-up
Special Investigations
TBD - as determined by tips/leads from other agencies or UNCG
Special Assignments
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
Other
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

Specific Audits
Financial Audits/Reviews
Review of fee structure for Student Health Services
Information System Controls
IT General Controls audit
Audits/Reviews of Internal Controls
P-card and Travel card controls review
Controls over campus-wide cash handling procedures
Performance/Operational Audits and/or Reviews
Review of the housing waiver process for Freshman and Sophomore on-campus housing requirements for compliance and effectiveness
Compliance Audits
Global Engagement's monitoring of contracted agents and international recruiters for compliance with related regulations and contract terms (NACAC Best Practices)
Audit Findings Follow-up
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"
Special Investigations
Allegation of intentional falsification of data for CAEP Accreditation and manipulation of grant funds at the School of Education
Others as received
Special Assignments
IT Governance Committee
ERM Committee
Search Committees
Other
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

Specific Audits
Financial Audits/Reviews
Information System Controls
Cybersecurity Review
Audits/Reviews of Internal Controls
Strategic Management Training
Talent Management - Retention & Succession
Performance/Operational Audits and/or Reviews
Student Mental Health Services
Compliance Audits
Title IX Compliance - Programming & Training (Students)
Audit Findings Follow-up
Business Continuity/Disaster Recovery
Minors on Campus
Title IX - Programming and Training (Students)
IT Operations - 3rd Follow-up
HR Control Environment - 2nd Follow-up
Special Investigations
Access to HR Data
Special Assignments
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
Other
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

Specific Audits
Financial Audits/Reviews
HERF/CARES Act Disbursements
Information System Controls
Management of Privileged Accounts, from prior audit plan, in progress.
Certification of Access to Systems/Applications Harboring Red & Orange Data and 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
Audits/Reviews of Internal Controls
Donor Agreements
Performance/Operational Audits and/or Reviews
Nursing, from prior audit plan, in progress
Bookstore, from prior audit plan
Communication Sciences and Disorders, from prior audit plan
Distribution of Keys, Electronic Access to Buildings
Compliance Audits
Internal Control Questionnaire
Audit of Continuity of Operations Plans
Audit of Building Emergency Action Plans
Audit Findings Follow-up
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
Special Investigations
Two hotlines
Two investigations
Special Assignments
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

Other
Quality Assurance Reviews (Internal and External)
Audit Planning and Risk Assessments
Service to the Profession
Peer to Peer Collaboration with Chief Audit Officer at UNC Asheville
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

Specific Audits
Financial Audits/Reviews
Student Health - Billings & Collections
Root Cause Analysis - Student Health Outstanding Receivable
Budget Process Analysis
Information System Controls
IT Cybersecurity
Business Continuity/Disaster Recovery
Audits/Reviews of Internal Controls
Performance/Operational Audits and/or Reviews
Human Resources Operations (Advisory/Consultative)
Vacancy Review Assessment (Advisory/Consultative)
Enrollment Management Operations
Compliance Audits
Audit Findings Follow-up
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
Special Investigations
(UNC SO) - Facilities Businesses Practices
Payroll & Garnishments
Special Assignments
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

Other
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