

**The University of North Carolina at Greensboro
Office of the Internal Auditor
Summary of Internal Audits Performed**

April 9, 2019

Report Date	Subject	Type of Audit	Findings	Resolution
01/15/19	Intercollegiate Athletics Program	<p>UNCG Intercollegiate Athletics Program – NCAA Agreed-Upon Procedures</p> <p>NCAA Mandated Review of Financial Activity.</p> <p>Objective: The objective is to assist the external auditor, RSM US LLP, Certified Public Accountants, with completion of an agreed-upon procedures report in accordance with financial reporting legislation of the NCAA. The Office of the Internal Auditor prepares the Statement of Revenues and Expenses of the UNCG Intercollegiate Athletics Program (with supporting workpapers) and, if requested by the external auditor, assists with agreed-upon procedures.</p> <p>Scope: The scope of the work is the Intercollegiate Athletics Program activities of the fiscal year ended June 30, 2018. The NCAA legislation regarding agreed-upon procedures reporting for Division I athletics programs states: <i>An institution shall submit financial data detailing operating revenues, expenses and capital related to its intercollegiate athletics program to the NCAA on an annual basis in accordance with the financial reporting policies and procedures. The report shall be subject to annual agreed-on verification procedures ... and conducted by a qualified independent accountant who is not a staff member of the institution. ... The independent accountant shall verify the accuracy and completeness of the data prior to submission to the institution’s chancellor ... and the NCAA. The institution’s chancellor ... shall certify the financial report prior to submission to the NCAA.</i></p>	No Exceptions.	N/A

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CARL-1.1

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03/11/19	Conflicts of Interest	<p>Review internal controls relative to conflicts of interest.</p> <p>Objective: The objective of the internal audit examination is to perform an evaluation of internal controls established <i>for disclosing, identifying, evaluating, and managing conflicts of commitment and financial conflicts of interest.</i></p> <p>Scope: The scope of the review was limited to the disclosures for the most recently completed reporting period. Documentation supporting these disclosures consists of annual conflicts of interest statements completed in the Activities, Interests, and Relationships Management System (AIR). Statements of economic interest of Board members are documented with the North Carolina State Ethics Commission.</p>	No Exceptions	N/A
03/22/19	Student Accounts Receivable	<p>Review internal controls relative to student accounts receivable.</p> <p>Objective: The objective of the internal audit examination is to test compliance with controls over student accounts transactions.</p> <p>Scope: The scope of the review was limited to the charges and payments applied to student accounts for Fall 2018.</p>	No Exceptions	N/A