

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

September 24, 2019

Report Date	Subject	Type of Audit	Findings	Resolution
07/19/19	Weatherspoon Arts Foundation	<p>Review internal controls over inventory of art collection.</p> <p>Objective: The objective of the internal audit examination was to evaluate internal controls relative to the art collection inventory of the Foundation.</p> <p>Scope: The scope of the internal audit review was restricted to the art collection as recorded in the perpetual inventory system as of June 30, 2019. Art collection items were selected for physical observation, with emphasis on those of significant market value. Art items were also examined without regard to value, via random sampling. In addition, documentation was reviewed relative to current year acquisitions and deaccessions.</p>	No Exceptions.	N/A
08/19/19	Business Continuity / Disaster Recovery	<p>Review compliance with policies and procedures as relates to business functions.</p> <p>Objective: The objective of the internal audit review was to evaluate business continuity / disaster recovery plans to confirm the plans are: (1) documented; as well as reviewed, updated, and authorized annually, (2) support recovery of essential functions, and (3) comply with University and State policies.</p> <p>Scope: The scope of the examination was restricted to the business continuity / disaster recovery plans of the Office of Business Affairs for the fiscal year ended June 30, 2019. Consideration was also given to coordination of plans with the Office of Emergency Management and Information Technology Services.</p>	<p>No Exceptions re: Business Affairs departmental plans. Recommended improvement in coordination of plans with Emergency Management and Information Technology Services.</p>	<p>Emergency Management responded with plan of action to unify process to meet needs of Emergency Management and Information Technology Services.</p>