

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

November 19, 2019

<b>Report Date</b>	<b>Subject</b>	<b>Type of Audit</b>	<b>Findings</b>	<b>Resolution</b>
10/25/19	<b>Misuse or Theft of State Property</b>	<p><b>Compliance in Reporting of Misuse or Theft of State Property.</b></p> <p><b>Objective:</b> The objective of the internal audit review is to determine compliance with North Carolina statutory requirements for the reporting of allegations of the misuse or theft of state property to the State Bureau of Investigation.</p> <p><b>Scope:</b> The scope of the internal audit examination encompassed police incident reports submitted to the UNCG Police Department from January 1, 2019 through September 30, 2019.</p>	<b>No Exceptions</b>	N/A
10/28/19	<b>Tuition Receipts – Child Care Education Program</b>	<p><b>Review internal controls relative to tuition receipts process.</b></p> <p><b>Objective:</b> The objective of the internal audit examination is to perform an evaluation of internal controls over the receipt of tuition payments.</p> <p><b>Scope:</b> The scope of the review included the first two months of the current fiscal year and the fiscal years ended June 30, 2019 and 2018.</p>	<p><b>Responsibility for deposit preparation and deposit reconciliation should be separated.</b></p> <p><b>Procedure for monthly reconciliation of tuition receipts should be modified.</b></p>	Written procedures have been revised.
11/01/19	<b>User Access Rights – Information Systems</b>	<p><b>Review internal controls relative to user access rights to information systems.</b></p> <p><b>Objective:</b> The purpose of the internal audit examination is to determine if data is protected through appropriate controls over electronic access to components of the University's information systems (Banner).</p> <p><b>Scope:</b> The scope of the review concentrated on the access granted by Business Affairs Systems and Procedures to Finance and Human Resources components.</p>	<b>No Exceptions</b>	N/A