



Compliance, Audit, Risk Management and Legal Affairs Committee
March 22, 2022
10:15 a.m.

Discussion Item

CARL-1 Audit Review for Board of Trustees

Background Information

Kathy Qualls, Interim Director of Internal Audit, will provide a summary of recent audits performed.

Attachments (see below)

- 1.1 Summary of Internal Audits Performed: UNCG Intercollegiate Athletic Program –
NCAA Agreed Upon Procedures
- 1.2 Summary of Internal Audits Performed: Employment Eligibility Compliance

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

March 22, 2022

Report Date	Subject	Type of Audit	Findings	Resolution
01/15/22	Intercollegiate Athletics Program	<p>UNCG Intercollegiate Athletics Program – NCAA Agreed-Upon Procedures 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, 2021. 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-1.2

March 22, 2022

Report Date	Subject	Type of Audit	Findings	Resolution
01/21/22	Employment Eligibility Compliance	<p>Review compliance with federal and state labor and employment laws</p> <p>Objective: The objective of the internal audit review was to evaluate internal controls relative to the Form I-9 which is used to verify the identity and legal authorization for individuals to be lawfully employed in the United States. The form should be completed within three-day period following the first date of employment.</p> <p>Scope: The scope of the examination was limited to the new employees hired during the period of July 1, 2020, through December 31, 2020.</p>	<p>Yes: I-9 Forms not completed timely. Recommended increase in oversight of decentralized operations.</p>	<p>Follow-up: Human Resources implemented a new electronic system (Guardian LawLogix) to track status, review for non-compliance, and terminate employment if past three-day deadline.</p>