

**CARL 1. 2 FY 2022 - 2023 Internal Audit Work Plan**

No.	Audits & Other Engagements and Activities	Short Title or Abbreviation	Standard Or Contingent
<b>Audits/Review of Internal Controls</b>			
1	Weatherspoon Arts Foundation (inventory observation - Required)	WAF Audit	S
2	Financial Aid (time permitting & specific topic is TBD)	Financial Aid Audit	C
<b>Compliance Audits</b>			
3	Department Reconciliations	Dept Recon Audit	S
4	Intercollegiate Athletics Program (assistance with agreed-upon procedures)	Athletics Agreed Upon Proc	S
5	Employee Compliance with Leave Policies	Employee Leave Audit	S
6	Follow-up on I9 Compliance, 1/21/22 Report (Required)	I9 Follow-up Audit	S
<b>Consultation &amp; Advisory</b>			
7	Work with IT to track progress on OSA audit findings	OSA-ISA ITS Consulting	S
8	Work with P-Card Coordinator to develop monitoring plan	P-Card Consulting	S
9	HEERF Funds - Consult/advise on compliance-related internal controls	HEERF Funds Consulting	S
<b>Follow-up Resolution of Audit Findings (of external audits)</b>			
10	OSA - Single Audit, Enrollment Status Updates (Required)	OSA-Single Audit Follow-up	S
11	OSA - ISA, Cyber Security Controls over Sensitive Data (Required)	OSA-ISA Audit Follow-up	S
12	OSA/Other Audit Follow-up (TBD)	OSA/Other Audit Follow-up	C
<b>Special Assignments</b>			
A	Self-Assessment of Internal Controls	AICFR	S
B	Risk Assessment (for developing the FY2023 internal audit plan)	FY 2023 Risk Assessment	S
C	Quality Assurance and Improvement Program (QAIP)	QAIP	S
D	Key Performance Indicators	KPI	S
E	Update Audit Manual	Audit Manual	S
F	Update Audit Charter	Audit Charter	S
G	FY2023 Annual Audit Plan	FY 2023 Audit Plan	S
H	Follow-up (external) Quality Assurance Review (QAR)	QAR	S
I	Risk Assessment (for developing the FY2024 internal audit plan)	FY2024 Risk Assessment	S
J	FY2024 Annual Audit Plan	FY 2024 Audit Plan	S

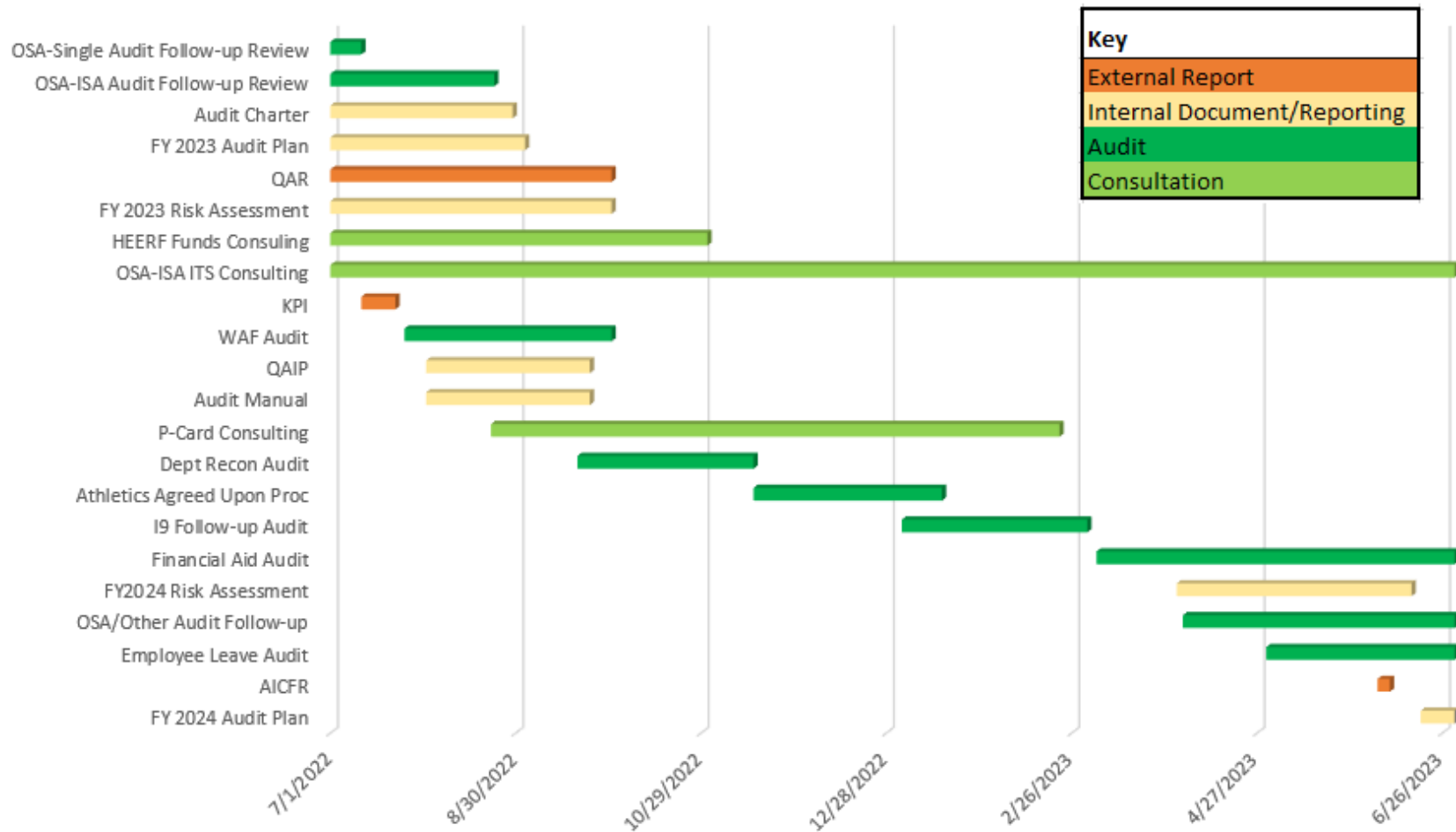
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<b>Other</b>			
11	Potential Audit Follow-up (internal)	Potential Audit Follow-up	C
<b>Investigations</b>			
12	TBD - as determined by tips/leads from other agencies or UNCG	TBD	C
<b>Key</b>			
S	Standard - refers to audits, engagements, or activities that will be completed as part of the standard audit plan		
C	Contingent - refers to audits, engagement, or activities that will be completed <u>if time allows.</u>		

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**Fiscal Year 2022 - 2023 Internal Audit Work Plan**

*Preliminary*



**Note:** Consulting engagements will be conducted on an on-going basis. For example, Internal Audit will consult with Information Technology Services (ITS) once monthly through the year and document progress on updates and corrective actions implemented.