



Compliance, Audit, Risk Management and Legal Affairs (CARL) Committee
September 27, 2022
10:15 a.m.

Information Item

CARL- 5 Supplementary Audit Documents provided to the System Office

Background Information

The attached audit-related documentation has been provided to the UNC System Office.

Attachments (see below)

- 5.1 Internal Audit Plan Summary – Fiscal Year 2023
- 5.2 Internal Audit Plan Summary – Fiscal Year 2022

Compliance, Audit, Risk Management, and Legal Affairs Committee
September 27, 2022
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CARL-5 Supplementary Audit Documents provided to the System Office

5.1 Internal Audit Plan Summary – Fiscal Year 2023

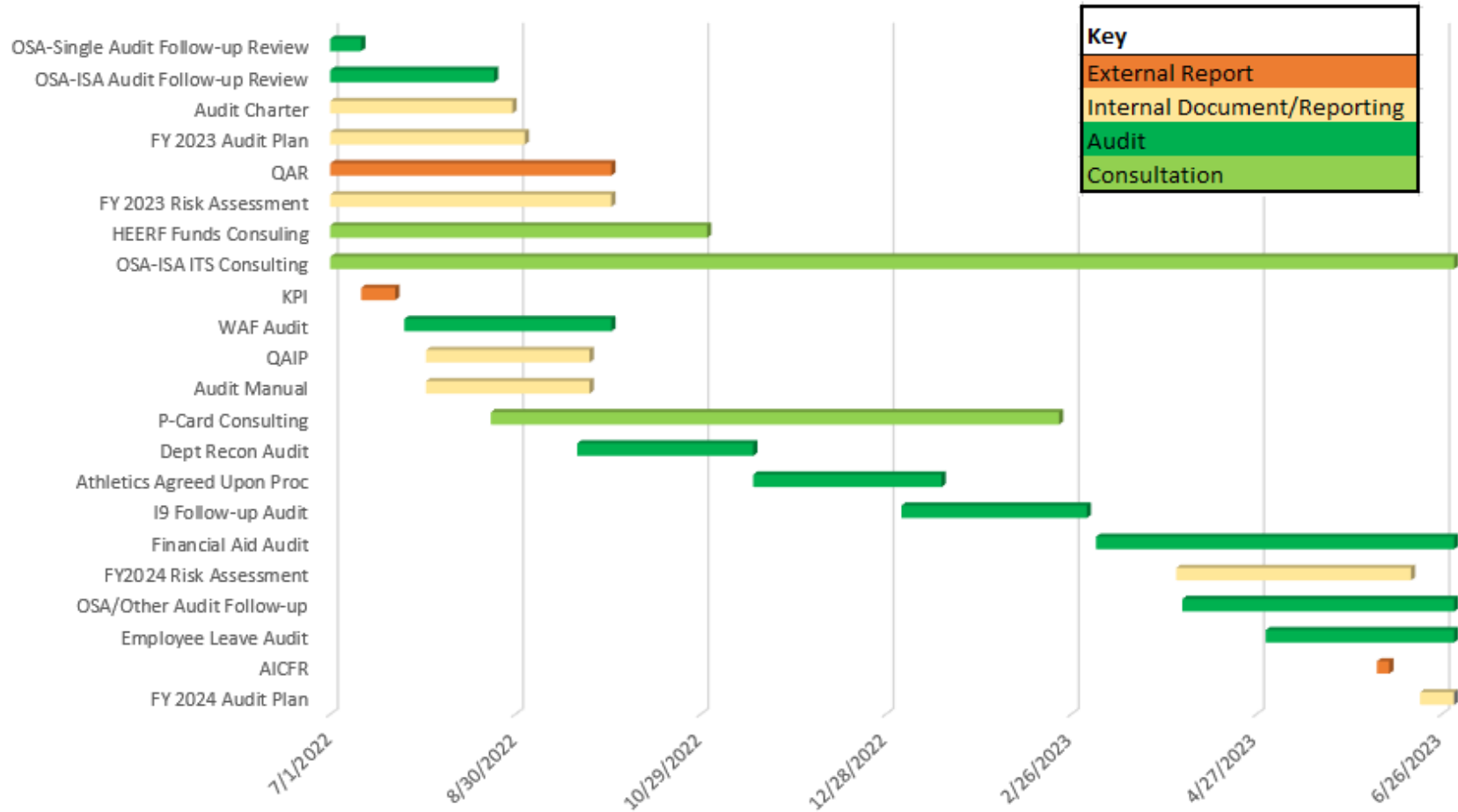
The proposed Internal Audit Work Plan for fiscal year 2023 (FY2023) was developed using a risk-based approach. Auditors met with University leaders and are continuing conversations to evaluate risks and controls. The Internal Audit Work Plan for FY2023 will continue to be updated as necessary and appropriate as auditors continue to collaborate with University leaders. Any revisions to the Internal Audit Work Plan will be discussed with the Chair of the CARL Committee.

Additionally, the Internal Audit Work Plan was developed based on available audit resources and in consideration of required audits, engagements, and other reporting requirements. See the GANTT chart below for the Internal Audit Work Plan over FY2023.

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.

Fiscal Year 2022 - 2023 Internal Audit Work Plan

Preliminary



CARL 5.2 Internal Audit Plan Summary – Fiscal Year 2022

No.	Specific Audits	Included in Audit Plan	Status	Report Date	Reported Observations	Status of Finding Resolution
Audits/Reviews of Internal Controls						
1	Self-Assessment of Internal Controls	FY2022	Completed	6/15/2022	N/A	N/A
2	Weatherspoon Arts Foundation	FY2022	Completed	7/28/2021	No findings	N/A
Compliance Audits						
3	Admissions (Controls & Compliance)	FY2022	Removed	N/A	N/A	N/A
4	Americans with Disabilities Act	FY2022	Removed	N/A	N/A	N/A
5	Departmental Reconciliations	FY2022	FY2023 Plan	N/A	N/A	N/A
6	Facility and Building Access	FY2022	Removed	N/A	N/A	N/A
7	Intercollegiate Athletics Program - assist with agreed upon procedures	FY2022	Completed	1/15/2022	N/A	N/A
8	IT Domain Administrator Privileges	FY2022	Removed	N/A	N/A	N/A
9	Misuse or Theft of State Property (reporting)	FY2022	Completed	11/17/2021	No findings	N/A
10	Purchasing Cards	FY2022	Completed	4/29/2022	No finding;; could enhance policies and procedures.	Consulting engagement added to FY2023 Audit Plan.
11	Employment Eligibility	FY2021	Completed	1/21/2022	2% of New Hires reviewed did not complete I-9 within 3 days, as required.	Follow-up audit added to FY2023 Audit Plan
Audit Findings Follow-up						
12	Follow-up Resolution of Audit Findings (external)	FY2022				
	OSA - Single Audit, Enrollment	N/A	Completed	7/7/2022	corrective action implemented	Satisfactory progress
	OSA - ITS, Cyber Security Controls	N/A	Completed	8/23/2022	corrective action is in process	Satisfactory progress
Special Assignments						
13	Risk Assessment	FY2022	In progress	N/A	N/A	N/A
Other						
14	Follow-up (external) Quality Assurance Review	FY2022	In progress	N/A	N/A	N/A
15	Self-Assessment & Maturity Model	FY2022	Completed	9/28/2021	N/A	N/A

The University of North Carolina at Greensboro
Internal Audit Plan Summary
Year Ending June 30, 2022

Specific Audits	Included in the Audit Plan	Audit Status	Reported Audit Findings	Status of Finding Resolution
Audits/Reviews of Internal Controls				
<u>Self-Assessment of Internal Controls</u>				
<u>Weatherspoon Arts Foundation (inventory observation)</u>				
Compliance Audits				
<u>Admissions (Controls & Compliance)</u>				
<u>Americans with Disabilities Act</u>				
<u>Departmental Reconciliations</u>				
<u>Facility and Building Access</u>				
<u>Intercollegiate Athletics Program</u>				
<u>(assistance with Agreed-Upon Procedures review)</u>				
<u>IT Domain Administrator Privileges</u>				
<u>Misuse or Theft of State Property (reporting)</u>				
<u>Purchasing Cards</u>				
Audit Findings Follow-up				
<u>Follow-up Resolution of Audit Findings</u>				
<u>(of external auditors)</u>				
Special Assignments				
<u>Risk Assessment (for development of internal audit plans)</u>				
Other				
<u>Follow-up (external) Quality Assurance Review</u>				
<u>NC Internal Audit (internal) Self-Assessment & Maturity Model</u>				