



**Compliance, Audit, Risk Management and Legal Affairs (CARL) Committee**  
**August 15, 2023**  
**10:15 a.m.**

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**Action Item**

CARL-1      Consent Agenda

**Background Information**

The attached documents are being submitted to the CARL Committee for approval by consent agenda.

**Attachments**

- 1.1      Draft Minutes - March 14, 2023 CARL Meeting
- 1.2      Memorandum and Proposed 2023-2024 CARL Committee Work Plan
- 1.3      Proposed 2023-2024 Internal Audit Work Plan



**Compliance, Audit, Risk Management and Legal Affairs (CARL) Committee**  
**March 14, 2023**  
**10:15 a.m.**

**DRAFT MINUTES**

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**MEMBERS PRESENT:** Mona Edwards (Chair), Margaret S. Benjamin, Dr. Ernest J. Grant, Betsy Oakley, Dean Priddy

**MEMBERS ABSENT WITH NOTICE:** Anita Bachmann

**OTHERS PRESENT:** Chancellor Franklin Gilliam; Jerry Blakemore, Vice Chancellor for Institutional Integrity and General Counsel; Kristen Bonatz, Deputy General Counsel; Murphie Chappell, Title IX Coordinator and Assistant General Counsel; Brian Mackin, Director of Athletics; Jeanne Madorin, Associate Vice Chancellor for Human Resources; Bob Shea, Vice Chancellor for Finance and Administration; Katherine Skinner, Director of Internal Audit; Jody Smith, Executive Associate Athletic Director and Senior Woman Administrator; Debbie Storrs, Provost and Executive Vice Chancellor; Waiyi Tse, Chief of Staff; Kelly Harris, Associate Chief of Staff and Assistant Secretary to the Board of Trustees; and other members of the administration and staff.

**PROCEEDINGS:**

Chair Edwards called the meeting to order at 10:15 a.m.

The Chair reminded the Committee members of their duty under the State Government Ethics Act to avoid conflicts of interest and advised that any conflict of interest or appearance thereof with respect to any matter before the Board of Trustees or the Committee needed to be raised at that time. None were identified.

Quorum was confirmed through roll call.

**Actions Item:**

**CARL-1 Consent Agenda**

Chair Edwards noted the items on the Committee's consent agenda, which were: (1) approval of the minutes of the Committee's November 29, 2022, meeting; and (2) acknowledgement of receipt of the report from the State Auditor regarding the University's annual financial statement audit.

Materials for each of the consent agenda items were included in the Committee's pre-meeting materials.

There being no requests to remove any of the items from the consent agenda to the regular agenda, Chair Edwards invited a motion to approve the consent agenda. Trustee Dean Priddy made the motion, which was seconded by Trustee Margaret Benjamin. The motion carried unanimously.

### **Discussion Items:**

#### **CARL-2 Internal Audit Report**

Director of Internal Audit Katherine Skinner reported on the results of the annual internal audit of the Weatherspoon Art Museum's inventory management system for the art collection inventory owned by the Weatherspoon Arts Foundation. Skinner reviewed the objective and scope of the audit and advised that there were no findings, but the audit did identify one minor control deficiency related to inconsistencies with the legal date recorded for new acquisitions. Internal Audit recommended that the Museum update their policies to ensure that inventory acquisition dates are recorded consistently and that the dates be confirmed by the Museum's registrar. The corrective action will be verified during the next annual audit.

#### **CARL-3 NCAA Compliance Review**

Executive Associate Athletic Director and Senior Woman Administrator Jody Smith provided an update on the University's compliance with NCAA rules and regulations. She described various steps that have been taken to strengthen athletics compliance, including the addition of two dedicated compliance staff members, investment in athletics compliance software, and ongoing training for staff and student athletes. Smith also provided an overview of past NCAA compliance challenges, noting that the University's probation for past infractions is due to expire on July 24, 2023.

#### **CARL-4 Title IX Office Update**

Title IX Coordinator Murphie Chappell introduced the University's Title IX Investigator, Megan Karbley, who shared her background with the Committee. Chappell then gave an update on the activities and priorities of the University's Title IX Office. She provided an overview of the federal Title IX rules and reviewed the status and priorities of the Biden administration's new Title IX rules, which are expected to be released in May. She also discussed the Title IX Office's current caseload and trends in the number of cases handled in fall versus spring semester since the 2018-2019 academic year. Chappell then discussed the Title IX Office's priorities and upcoming campus training. She concluded her presentation by noting that the Title IX Office is proud to have recently hosted the North Carolina Campus Consortium, which is a state-wide gathering of Title IX professionals from public and private institutions.

**Information Item:**

**CARL-5 Confirmation of Organizational Independence of Internal Audit Activity**

As an information item, the Committee was provided with documents confirming the organizational independence of the University's internal audit function.

With no further business before the Committee, the meeting was adjourned at 11:15 a.m.

Respectfully submitted,

Kelly Harris  
Assistant Secretary to the Board of Trustees



## MEMORANDUM

**TO:** Chair and Members of the Compliance, Audit, Risk Management and  
Legal Affairs (CARL) Committee  
Franklin D. Gilliam, Jr., Chancellor

**FROM:** CARL Committee Liaisons  
Jerry D. Blakemore, Vice Chancellor for Institutional Integrity and General Counsel  
Bob Shea, Vice Chancellor for Finance and Administration  
Katherine Skinner, Director of Internal Audit

**CC:** Debbie Storrs, Provost and Executive Vice Chancellor  
Waiyi Tse, Chief of Staff  
Kelly Harris, Associate Chief of Staff and Assistant Secretary to  
the Board of Trustees  
Zach Smith, Assistant Vice Chancellor for Emergency and Risk Management

**DATE:** July 31, 2023

**RE:** Proposed CARL Committee Work Plan for 2023-2024

### **I. Purpose**

The purpose of this memorandum is twofold: first, to provide you with the Proposed Compliance, Audit, Risk Management and Legal Affairs (CARL) Committee Work Plan for the 2023-2024 academic year and second, to summarize the work completed by the CARL Committee from the 2022-2023 academic year.

The first meeting of the CARL Committee was held in the spring of 2017 and the first CARL Committee Work Plan was approved in the fall of 2017. Pursuant to this tradition, we are presenting the 2023-2024 CARL Committee Work Plan for approval.

### **II. Summary of CARL Committee Work Plan 2022-2023 Academic Year**

The 2022-2023 Work Plan is attached for your reference. The Committee completed all the items on the 2022-2023 Work Plan approved by the CARL Committee, except for (1) review of the initial proposal for the Internal Audit Work Plan for 2023-2024, which is not required and, after consultation with the Committee Chair, was deemed not necessary, and (2) the campus safety presentation, which was postponed due to other Committee priorities.\* In addition, the Committee did not have an opportunity to review the new Title IX Rules because the Biden administration has postponed their release. However, the Committee did receive an update on the Title IX Office from Murphie Chappell, the then Title IX Coordinator.

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\* Please note that the proposed 2023-2024 Work Plan includes a campus safety presentation (April 2024).

### **III. CARL Committee Work Plan 2022-2023 Academic Year**

The CARL Committee Liaisons, in collaboration with the Chancellor's Office, have developed a proposed Work Plan for the 2023-2024 academic year for the Committee's review and approval. The proposed Work Plan includes discussion of various matters under the purview of the Committee, including internal audit matters, risk management, policy and compliance (including NCAA compliance), cybersecurity, Title IX, and campus safety.

The "UNC Greensboro Board of Trustees CARL Committee Work Plan 2023-2024," which outlines the proposed topics for each of the CARL Committee meetings, is attached for your review. The proposed Work Plan is not intended to prohibit action on other items that the Chancellor or Committee members wish for consideration, but to establish priorities and plans for the academic year.

### **IV. Conclusion**

The proposed CARL Committee Work Plan for 2023-2024 enables the Committee to assist the Board of Trustees in fulfilling its oversight and advisory responsibilities related to the audit, risk management, compliance, legal and ethical functions of the University. The Work Plan includes specific topics for consideration by the Committee and, where required, seeks approvals of the Committee. Moreover, the Work Plan allows for opportunities for briefing the Committee on federal and state legislative and regulatory updates, as well as any changes in relevant policies of the Board of Governors on an ad hoc basis during the course of the academic year.

Attachments:  
2022-2023 Work Plan  
2023-2024 Work Plan

## UNC Greensboro Board of Trustees CARL Committee Work Plan 2022-2023

September 27, 2022, 10:15 AM	November 29, 2022, 10:15 AM	March 14, 2023, 10:15 AM
<p>Discussion Items:</p> <ul style="list-style-type: none"> <li>● Audits                             <ul style="list-style-type: none"> <li>○ Summary of any Internal and External Audits</li> </ul> </li> <li>● Policy and Compliance Update</li> </ul>	<p>Discussion Items:</p> <ul style="list-style-type: none"> <li>● Audits                             <ul style="list-style-type: none"> <li>○ Summary of any Internal and External Audits</li> </ul> </li> <li>● Institutional Risk Management Annual Update (Top 5 Risks, et al)</li> <li>● Cybersecurity Update</li> </ul>	<p>Discussion Items:</p> <ul style="list-style-type: none"> <li>● Audits                             <ul style="list-style-type: none"> <li>○ Summary of any Internal and External Audits</li> </ul> </li> <li>● Initial proposal for Internal Audit Work Plan for 2023-2024</li> <li>● NCAA Compliance Review</li> <li>● Campus Safety Presentation</li> <li>● New Title IX Rules</li> </ul>
<p>Action Items:</p> <ul style="list-style-type: none"> <li>● Approval of 2022-2023 CARL Committee Work Plan (consent agenda)</li> <li>● Approval of 2022-2023 Internal Audit Work Plan (consent agenda)</li> <li>● Approval of revisions to CARL Committee Charter (consent agenda)</li> <li>● Approval of revisions to Internal Audit Charter</li> </ul>	<p>Action Items:</p> <ul style="list-style-type: none"> <li>● Approval of Ethical Screen Memorandums:                             <ul style="list-style-type: none"> <li>○ Internal Audit Ethical Screen</li> <li>○ Compliance Ethical Screen</li> </ul> </li> <li>● Approval of Resolution Allowing Alcohol Sales at Athletics Facilities</li> </ul>	<p>Action Items:</p> <ul style="list-style-type: none"> <li>● Acknowledge receipt of report from State Auditor regarding University's annual financial statement audit</li> </ul>
<p>Information Items:</p> <ul style="list-style-type: none"> <li>● Supplementary Documents Provided to the UNC System Office:                             <ul style="list-style-type: none"> <li>○ Summary of FY2023 and FY2022 Audit Plans</li> </ul> </li> <li>● Office of Institutional Integrity and General Counsel Transition Update</li> </ul>	<p>Information Items:</p> <ul style="list-style-type: none"> <li>● Internal Audit's Quality Assurance and Improvement Program – status update</li> <li>● CARL Committee Chair to meet with State Auditor regarding University's annual financial statement audit</li> </ul>	<p>Information Items:</p> <ul style="list-style-type: none"> <li>● Director of Internal Audit will confirm to the CARL Committee the organizational independence of the internal audit activity</li> </ul>
<p>Closed Session Items:</p> <ul style="list-style-type: none"> <li>● None</li> </ul>	<p>Closed Session Items:</p> <ul style="list-style-type: none"> <li>● None</li> </ul>	<p>Closed Session Items:</p> <ul style="list-style-type: none"> <li>● None</li> </ul>
<p>Reporting Items:</p> <ul style="list-style-type: none"> <li>● Approved 2022-2023 Internal Audit Work Plan must be submitted to NC Office of State Budget &amp; Management by September 30</li> <li>● Internal Audit Charter updates and attestation must be submitted to NC Office of State Budget &amp; Management by September 30</li> </ul>	<p>Reporting Items:</p> <ul style="list-style-type: none"> <li>● None</li> </ul>	<p>Reporting Items:</p> <ul style="list-style-type: none"> <li>● Letter from CARL Committee Chair certifying Internal Audit compliance matters must be submitted to UNC System Office after the end of the fiscal year</li> </ul>

**Note: Any updates regarding Board of Governors Policy and/or Federal and State legislation and regulation will be reported on an ad hoc basis during the course of the academic year.**

**UNC Greensboro Board of Trustees CARL Committee Work Plan 2023-2024**

**DRAFT**

August 15, 2023, 10:15 AM	October 10, 2023, 10:15 AM	February 20, 2024, 10:15 AM	April 9, 2024, 10:15 AM
<p><b>Discussion Items:</b></p> <ul style="list-style-type: none"> <li>● Summary of any Internal and/or External Audits</li> <li>● Internal Audit Resources</li> </ul>	<p><b>Discussion Items:</b></p> <ul style="list-style-type: none"> <li>● Summary of any Internal and/or External Audits</li> <li>● Enterprise Risk Management Annual Update (Top 5 Risks, et al)</li> <li>● Policy and Compliance Update, including NCAA Compliance Review</li> </ul>	<p><b>Discussion Items:</b></p> <ul style="list-style-type: none"> <li>● Summary of any Internal and/or External Audits</li> <li>● Cybersecurity Update</li> </ul>	<p><b>Discussion Items:</b></p> <ul style="list-style-type: none"> <li>● Summary of any Internal and/or External Audits</li> <li>● Campus Safety Presentation</li> <li>● New Title IX Rules</li> </ul>
<p><b>Action Items:</b></p> <ul style="list-style-type: none"> <li>● Approval of 2023-2024 CARL Committee Work Plan (consent agenda)</li> <li>● Approval of 2023-2024 Internal Audit Work Plan (consent agenda)</li> </ul>	<p><b>Action Items:</b></p> <ul style="list-style-type: none"> <li>● Approval of revisions to Internal Audit Charter (consent agenda)</li> </ul>	<p><b>Action Items:</b></p> <ul style="list-style-type: none"> <li>● None</li> </ul>	<p><b>Action Items:</b></p> <ul style="list-style-type: none"> <li>● Acknowledge receipt of report from State Auditor regarding University's annual financial statement audit</li> </ul>
<p><b>Information Items:</b></p> <ul style="list-style-type: none"> <li>● Summary of 2022-2023 Audit Activities vs. Work Plan provided to UNC System Office</li> </ul>	<p><b>Information Items:</b></p> <ul style="list-style-type: none"> <li>● IIA's Three Lines of Defense</li> <li>● CARL Committee Chair to meet with State Auditor regarding University's annual financial statement audit</li> </ul>	<p><b>Information Items:</b></p> <ul style="list-style-type: none"> <li>● Internal Audit's Quality Assurance and Improvement Program – status update</li> </ul>	<p><b>Information Items:</b></p> <ul style="list-style-type: none"> <li>● Director of Internal Audit will confirm to the CARL Committee the organizational independence of the internal audit activity</li> </ul>
<p><b>Reporting Items:</b></p> <ul style="list-style-type: none"> <li>● Approved 2023-2024 Internal Audit Work Plan and attestation must be submitted to NC Office of State Budget &amp; Management by September 30, and will also be provided to UNC System Office and Council of Internal Auditing</li> </ul>	<p><b>Reporting Items:</b></p> <ul style="list-style-type: none"> <li>● Internal Audit Charter updates must be submitted to NC Office of State Budget &amp; Management</li> </ul>	<p><b>Reporting Items:</b></p> <ul style="list-style-type: none"> <li>● None</li> </ul>	<p><b>Reporting Items:</b></p> <ul style="list-style-type: none"> <li>● Letter from CARL Committee Chair certifying Internal Audit compliance matters must be submitted to UNC System Office after the end of the fiscal year</li> </ul>

**Note: Any updates regarding Board of Governors Policy and/or Federal and State legislation and regulation will be reported on an ad hoc basis during the course of the academic year.**



### Fiscal Year 2023-2024 Internal Audit Work Plan

Per IIA *Standard* 2100, the internal audit activity must evaluate and contribute to the improvement of organizational governance, risk management, and control processes using a systematic, disciplined, and risk-based approach. The Internal Audit Work Plan below was developed based on the UNCG annual risk assessment.

No	FY 2023 - 2024 Audits & Other Engagements and Activities	Governance	Risk Management	Control Processes
<b>Audits/Review of Internal Controls</b>				
1	Weatherspoon Art Museum (inventory observation)			✓
2	Accounts Receivable		✓	✓
<b>Compliance Audits</b>				
3	Athletics Reporting	✓		✓
<b>Performance/Operational Audits</b>				
4	Financial Aid - Timeliness of Awards Processing	✓	✓	✓
5	HR - Benefits Reconciliation	✓	✓	✓
<b>Consultation &amp; Advisory</b>				
6	ITS Consulting	✓	✓	
<b>Follow-up Audits / Reviews</b>				
7	Follow-up HR - I9 Compliance	✓	✓	✓
8	Follow-up Travel Review	✓	✓	✓
9	OSA/Other Audit Follow-up (TBD)			
<b>Investigations</b>				
10	TBD - as determined by tips/leads			
<b>Special Assignments</b>				
A	Key Performance Indicators			
B	Update Audit Charter			
C	Update Audit Manual			
D	Quality Assurance and Improvement Program (QAIP)			
E	Risk Assessment			
F	FY2025 Annual Audit Plan			
G	Audit Software & Template Updates			
H	Self-Assessment of Internal Controls for Fin Report (AICFR)			
I	Committee Work			
J	SAMM Tool			

Approval:

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Chancellor

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Date

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CARL Committee Chair

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Date