

UNC Greensboro Board of Trustees CARL Committee Work Plan 2025-2026

August 20, 2025, 1:00 PM	November 11, 2025, 10:15 AM	March 17, 2026, 10:15 AM	May 19, 2026, 10:15 AM
<p>Discussion Items:</p> <ul style="list-style-type: none"> ● Internal Audit Report ● ITS Update (including cybersecurity) <p>Subcommittee on Equality Policy Certification:</p> <ul style="list-style-type: none"> ● Compliance with System Equality Policy 	<p>Discussion Items:</p> <ul style="list-style-type: none"> ● Internal Audit Report ● Policy and Compliance Update (including NCAA Compliance Review) ● ITS Update (including cybersecurity) 	<p>Discussion Items:</p> <ul style="list-style-type: none"> ● Internal Audit Report ● Enterprise Risk Management Annual Update (Top 5 Risks, et al) ● ITS Update (including cybersecurity) 	<p>Discussion Items:</p> <ul style="list-style-type: none"> ● Internal Audit Report ● Campus Safety Presentation ● ITS Update (including cybersecurity)
<p>Action Items:</p> <ul style="list-style-type: none"> ● 2025-2026 CARL Committee Work Plan (consent agenda) ● 2025-2027 Internal Audit Work, Resource, and Budget Plan (consent agenda) 	<p>Action Items:</p> <ul style="list-style-type: none"> ● None 	<p>Action Items:</p> <ul style="list-style-type: none"> ● None 	<p>Action Items:</p> <ul style="list-style-type: none"> ● None
<p>Information Items:</p> <ul style="list-style-type: none"> ● Summary of 2024-2025 Audit Activities vs. Work Plan 	<p>Information Items:</p> <ul style="list-style-type: none"> ● CARL Committee Chair to meet with State Auditor regarding University’s annual financial statement audit 	<p>Information Items:</p> <ul style="list-style-type: none"> ● Internal Audit’s Quality Assurance and Improvement Program annual update ● Director of Internal Audit will confirm to the CARL Committee the organizational independence of the internal audit activity ● Report from State Auditor regarding University’s annual financial statement audit 	<p>Information Items:</p> <ul style="list-style-type: none"> ● None

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<p>Reporting Items:</p> <ul style="list-style-type: none"> ● Approved 2024-2025 Internal Audit Work Plan and attestation must be submitted to the Council of Internal Auditing by September 30 and will also be provided to UNC System Office. ● Annual letter from CARL Committee Chair certifying Internal Audit compliance matters must be submitted to UNC System Office by September 30. 	<p>Reporting Items:</p> <ul style="list-style-type: none"> ● Internal Audit Charter updates must be submitted to NC Office of State Budget & Management 	<p>Reporting Items:</p> <ul style="list-style-type: none"> ● None 	<p>Reporting Items:</p> <ul style="list-style-type: none"> ● None

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.