



**Compliance, Audit, Risk Management and Legal Affairs (CARL) Committee
Subcommittee on Equality Policy Compliance
August 20, 2025
1:00 p.m.**

Information Item

CARL-6 Summary of 2024-2025 Audit Activities vs. Work Plan

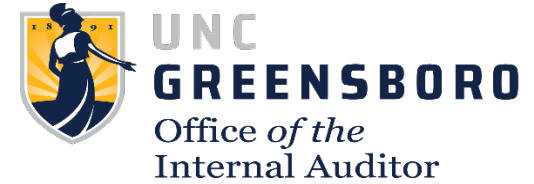
Background Information

The attached summary of 2024-2025 Audit Activities is being provided to the CARL Committee as an informational item.

Attachment

6.1 Summary of 2024-2025 Audit Activities vs. Work Plan

Compliance, Audit, Risk Management, and Legal Affairs Committee
 August 20, 2025
 1:00 PM



CARL 6.1 Summary of 2024-2025 Audit Activities vs. Work Plan

| No. | Specific Audits | Included in Audit Plan | Status | Reported Observations | Status of Finding Resolution |
|---|---|------------------------|-------------|--|---|
| Audits/Reviews of Internal Controls | | | | | |
| 1 | Weatherspoon FY24 Inventory Audit | FY2025 | Completed | No findings | No follow-up required. |
| 2 | Clery Act Reporting | FY2025 | Removed | N/A | Auditors will verify Clery reporting compliance during the annual Emergency Alert System audit. |
| 3 | ITS Inventory | FY2025 | Postponed | N/A | N/A |
| 4 | Departmental Expense | FY2025 | Completed | UNCG policies comply with UNC System requirements. P-Card purchases of office supplies, IT hardware and software, and gift cards do not consistently comply with UNCG policies. | Auditors will verify corrective action during the annual audit. |
| Compliance Audits | | | | | |
| 3 | Financial Aid | FY2025 | Postponed | N/A | N/A |
| 4 | Youth Camps - Background Checks | FY2025 | In Progress | N/A | N/A |
| Follow-up Audits/Reviews | | | | | |
| 8 | Travel Expense Follow-up | FY2025 | In Progress | N/A | N/A |
| 9 | Employee Eligibility Verification Follow-up | FY2025 | Completed | UNCG complies with federal requirements. Significant improvements from prior year. | No follow-up required. |
| Consultation & Advisory Services | | | | | |
| 10 | Gift Card Policy Advisory (no report) | Added to Plan | Completed | IA identified policy improvement opportunities | Auditors will verify corrective action during the annual P-Card audit. |
| 11 | Time Entry Advisory (no report) | Added to Plan | In Progress | N/A | N/A |

| No. | Specific Audits | Included in Audit Plan | Status | Reported Observations | Status of Finding Resolution |
|----------------------------|---|------------------------|-------------|---------------------------------|------------------------------|
| Special Assignments | | | | | |
| A | Self-Assessment of Internal Controls Over Financial Reporting (State Controller Report) | FY2025 | Completed | No deficiencies | N/A |
| B | Risk Assessment | FY2025 | Completed | N/A | N/A |
| C | Quality Assurance and Improvement Program | FY2025 | Ongoing | N/A | N/A |
| D | Key Performance Indicators Reporting | FY2025 | Completed | N/A | N/A |
| E | Update Audit Manual | FY2025 | In Progress | N/A | N/A |
| F | Update Audit Charter | FY2025 | Completed | N/A | N/A |
| G | Annual Audit Plan | FY2025 | Completed | N/A | N/A |
| H | Strategic Plan | FY2025 | Completed | N/A | N/A |
| I | Other Special Projects | FY2025 | Ongoing | N/A | N/A |
| J | SAMM Tool (NC Council of IA Report) | FY2025 | Completed | 3.5 of 5.0 Rating | N/A |
| K | Productivity Tool (NC Council of IA Report) | FY2025 | Completed | N/A | N/A |
| L | External QAR | Added to Plan | Completed | IA is conforming with standards | N/A |