



Compliance, Audit, Risk Management and Legal Affairs (CARL) Committee
September 22, 2026
10:15 a.m.

Information Item

CARL-4 Summary of 2025-2026 Audit Activities vs. Work Plan

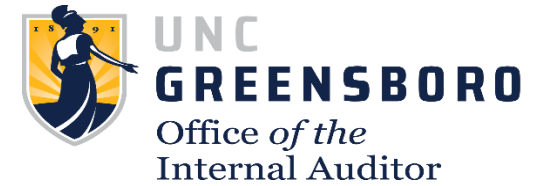
Background Information

Katherine Skinner, Director of Internal Audit, provided informational items regarding the Internal Audit function's performance of FY2025-2026 activities compared to the approved work plan.

Attachment

4.1 Summary of FY2025-2026 Audit Activities vs. Work Plan

Compliance, Audit, Risk Management, and Legal Affairs Committee
 September 22, 2026
 10:15 AM



CARL 4.1 Summary of FY2025-2026 Audit Activities vs. Work Plan

No.	Specific Audits	Audit Plan	Status	Reported Observations	Status of Finding Resolution
Operational and Internal Controls Audits/Reviews					
1	Weatherspoon FY25 Inventory Audit	FY2026	Completed	No findings	N/A
Compliance Audits					
6	Emergency Communication and Alert Systems Audit FY2026	FY2026	Completed	No significant findings	N/A
7	P-Card Audit FY2026		Completed	No significant findings	N/A
8	Financial Aid Audit	FY2026	FY2027 Audit Plan	N/A	N/A
Information Technology Audits					
11	ITS Inventory	FY2026	FY2027 Audit Plan	N/A	N/A
Follow-up Audits/Reviews					
12	Travel Expense Follow-up	FY2026	Completed	No findings	N/A
Consultation, Advisory, and Investigations					
10	Ad hoc – as requested or referred	Added to Plan	In progress	N/A	N/A
Special Assignments					
A	Self-Assessment of Internal Controls over Financial Reporting (AICFR - State Controller Report)	FY2026	Completed	No deficiencies	N/A
B	Risk Assessment	FY2026	Completed	N/A	N/A
C	Annual Audit Plan	FY2026	Completed	N/A	N/A
D	Quality Assurance and Improvement Prog.	FY2026	Ongoing	N/A	N/A
E	Key Performance Indicators Reporting	FY2026	Completed	N/A	N/A
F	Other Special Projects	FY2026	Completed	N/A	N/A
G	External QAR – UNC Healthcare Systems	FY2026	Completed	N/A	N/A
H	SAMM Tool (NC Council of IA Report)	FY2026	Completed	3.6 of 5.0 Rating	N/A
I	Productivity Tool (NC Council of IA Report)	FY2026	Completed	N/A	N/A

Self-Assessment Maturity Model

Assessment of Internal Audit's governance and operational maturity in relation to Global Internal Audit Standards (*Standards*).

IPPF Compliant is **3.0 or higher**

Lower than 3.0 is **not compliant** with *Standards*

Level Achieved is 3.6 overall

Theme	IPPF Compliant	Level Achieved
Services and Role of Internal Auditing	3	3.5
Professional Development	3	3.5
Governing the Internal Audit Function	3	3.2
Strategic Planning and Performance Measurement	3	3.8
Professional Practices	3	3.9

Achievement and Level per Theme

