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

CARL 4.1

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

UNC GREENSBORO
Office of the Internal Auditor

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