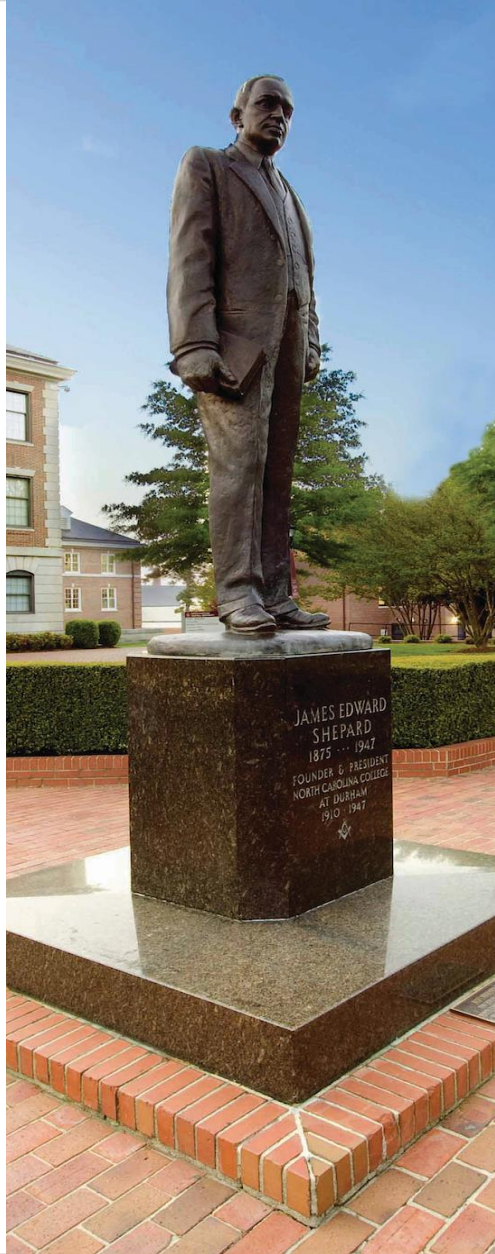




Internal Audit

Progress Update for September 2024



Internal Audit Agenda



- Audit Plan/Audit Progress Update
- FOL25008 - 90-Day State Audit Findings Report
- FOL25006 - UNIV 1100 Course
- FOL25004 - Secondary Employment
- Special Opportunity for Student Intern
- Other Activities

FY25 Audit Plan Progress

Audit Engagement	Risk Category	Functional Area
AUD25001 Travel Card	Operational/Financial	Admin & Finance
FOL25008 State Audit Findings	Compliance	Admin & Finance
AUD25003 Sponsored Research	Operational/Financial	Academic Affairs
FOL25001 Band Review	Compliance	Admin & Finance
FOL25003 Human Resources	Operational/Compliance	Human Resources
FOL25004 Secondary Employment	Operational/Compliance	Human Resources
FOL25006 Univ 1100 Course Instructors	Operational/Compliance	Academic Affairs
IAH25001 – Ph. D Program	Operational/Compliance	Academic Affairs
AUD25002 Eagle Card	Operational/Financial	Administration & Finance
FOL25007 State-Owned Vehicles	Operational/Compliance	Administration & Finance
FOL25009 Student Affairs Transportation	Operational/Compliance	Student Affairs
FOL25010 Cash Audit	Operational/Compliance	Administration & Finance
FOL25011 Accounts Payable	Operational/Compliance	Administration & Finance
Self-Assessment Maturity Model (SAMM)	Compliance	Internal Audit Office
FOL25005 P-Card	Operational/Compliance	Administration & Finance
AUD25004 Residence Life	Operational/Financial	Student Affairs
FOL25002 Alleged Misuse of University Equipment (MGT19003)	Compliance	Administration & Finance

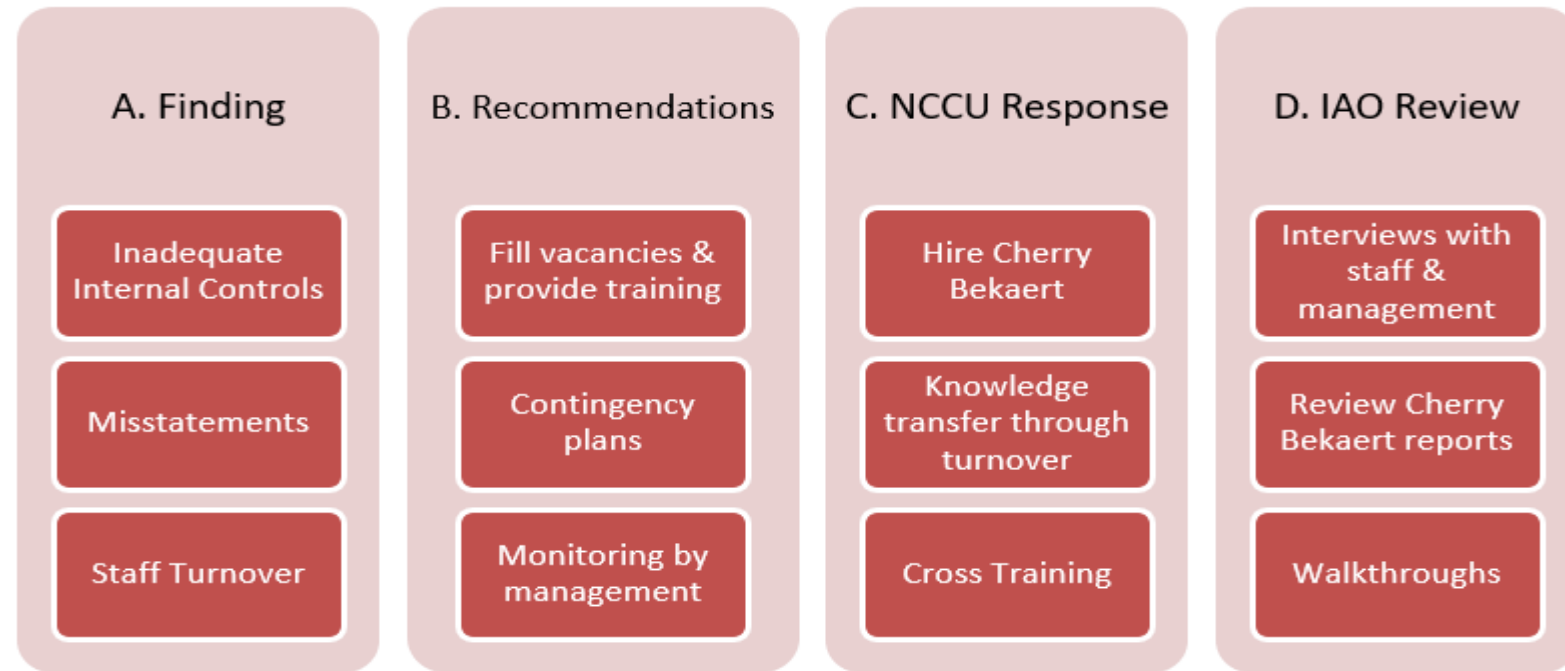


FY25 Audit Progress

-  Previously Reported
-  Progress achieved during this reporting period

	Current Audit Stage			
	Planning	Fieldwork	Reporting	Completed
FOL25008 – State Audit Findings				
FOL25006 –UNIV 1100 Instructors				
FOL25004 – Secondary Employment				
FOL25003 – Human Resources				
FOL25001 – Band Review				
AUD25003 – Sponsored Research				
IAH25001 – Ph.D Program				
AUD25001 – Travel				

90-Day State Audit Findings Report



State Audit Findings - Update

- Cherry Bekaert has been contracted for an additional engagement based on the results of work completed so far
- Critical positions have been advertised
- The Internal Audit Office is developing a SOP training opportunity for all management



Completed Audits

FOL25004 – Secondary Employment

- **Finding #1** NCCU Academic advisor gained secondary employment outside NCCU without prior approval from their supervisor – **Closed**
- **Finding #2** The Human Resources Office currently does not have a policy on Secondary Employment Available to NCCU Employees – **Closed**

FOL25006 - UNIV 1100 Course Instructors

- **Finding #1** Lack of Standard Operating Procedures surrounding the process of hiring EHRA Non-faculty & SHRA exempt as adjuncts – **Closed**
- **Finding #2** Failure to comply with REG 10.06.1 by completing the verification of faculty credentials form – **Closed**

Special Opportunity for Student Intern

- Student intern will be working with other interns from various UNC campuses and the State Internal Audit Office
- Additional experience for student intern
- NCCU is the only HBCU participating in this collaborative program



Other Internal Audit Activities

- Assignment to an External Quality Assurance Review (QAR) team by the State's Internal Audit Office

