



NCCU BOARD OF TRUSTEES MEETING

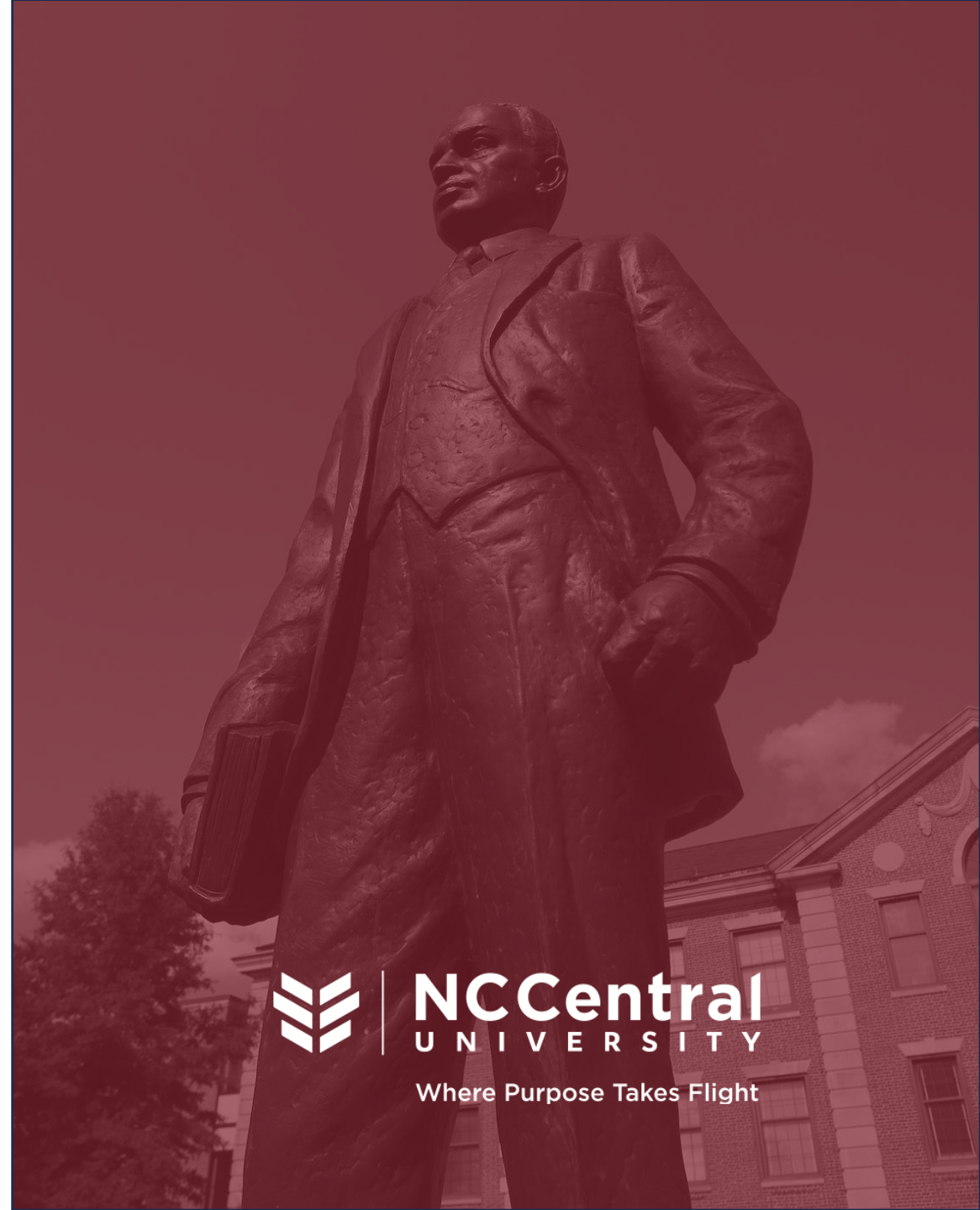
Internal Audit

Robert Gaines, Director
December 18, 2024



NCCentral
UNIVERSITY

Where Purpose Takes Flight





Internal Audit Agenda

- Audit Plan/Audit Progress Update
- FOL25003 – Human Resources (FOL23001)
- Other Internal Audit Activities





FY25 Audit Plan Progress

	Audit Engagement	Risk Category	Functional Area
➔	FOL25008 State Audit Findings	Compliance	Admin & Finance
➔	FOL25004 Secondary Employment	Operational/Compliance	Human Resources
➔	FOL25006 Univ 1100 Course Instructors	Operational/Compliance	Academic Affairs
➡	FOL25003 Human Resources	Operational/Compliance	Human Resources
	FOL25001 Band Review	Compliance	Admin & Finance
	AUD25001 Travel Card	Operational/Financial	Admin & Finance
	AUD25003 Sponsored Research	Operational/Financial	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

- ➔ Previously Reported
- ➡ Progress achieved during this reporting period





FY25 Audit Progress

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

- Previously Reported
- Progress achieved during this reporting period





Completed Audits

- **FOL25003 – Human Resources**
- **Finding #1** HR is not Consistently Maintaining Search Committee Information for New Hires – **Closed**
- **Finding #2** HR Should Develop Definitive Separation Procedures and Make Information Readily Accessible for Supervisors – **Closed**
- **Finding #3** Lack of Standard Operating Procedures - **Closed**





Other Internal Audit Activities

- Standard Operating Procedures and Position Responsibilities Summary
 - Upcoming Virtual Training
 - Templates
- Student intern has successfully completed the travel review with the State's Internal Audit Office
- Assignment to External Quality Assurance Review (QAR) by the States Internal Audit Office is complete

