

**UNC Wilmington
Office of Internal Audit
Audit Plan
Fiscal Year 2019**

Draft Revised Audit Plan for Approval by the Board of Trustees 4-26-2019

Audits*	DIVISION {a}			REVISED BUDGETED HOURS
Operational				
Auxiliary Services (Parking)	BA			300
Center for Innovation and Entrepreneurship (CIE)	AA			200
Center for Marine Science & MARBIONC	AA			600
Financial				
Friends of UNCW Financial Audit	BA			60
Audit Follow Ups	AA/BA/SA			280
Consultations				
Information System				
Compliance Consultation	IT			60
IT Security	IT			200
Other				
Committee Assignments	All			250
Routine Consultations	All			100
Campus Engagement	All			100
Complete Prior Year Work				
Facilities, Phase I	BA			30
Environmental Health & Safety	BA			220
Purchasing Card	BA			80
Special Projects/Investigations				
Quality Assurance Activities	IA			150
Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA)	IA			350
Risk Assessment/Audit Plan	IA			220
-Expanded Campus Risk Discussions	IA			80
-Campus Fraud Risk Assessment	IA			200
Campus Training	IA			60
Investigations	IA			600
Total Audit Plan Hours				4,140
Budgeted Audit Hours Available				5,300
Hours Available for Other Projects				1,160

**Office of Internal Audit
Audit Plan
Fiscal Year 2019**

*Approved by the Board of Trustees 7-20-2018
(Red Lined for revisions)*

Audits*		BUDGETED	REVISED	
Operational	DIVISION {a}	HOURS	BUDGETED HOURS	
Auxiliary Services (Parking)	BA	300	300	
Center for Innovation and Entrepreneurship (CIE)	AA	200	200	
College of Health and Human Services (CHHS)	AA	600	0	Defer
Human Resources	CH	500	0	Defer
Payroll	BA	300	0	Defer
Facilities, Phase II	BA	500	0	Defer
Center for Marine Science & MARBIONC	AA		600	New
Compliance				
Title IX	SA	200	0	Defer
Financial				
Friends of UNCW Financial Audit	BA	60	60	
Information System				
Change Control Practices	IT	200	0	
Audit Follow Ups	AA/BA/SA	280	280	
Consultations				
Information System				
Compliance Consultation	IT	60	60	
IT Security	IT	200	200	
Other				
Committee Assignments	All	250	250	
Routine Consultations	All	100	100	
Campus Engagement	All	100	100	
Complete Prior Year Work				
Facilities, Phase I	BA	30	30	
Environmental Health & Safety	BA	220	220	
Purchasing Card	BA	80	80	
Special Projects/Investigations				
Quality Assurance Activities	IA	150	150	
Other Routine Tasks (i.e. Reporting, Audit Team Collaboration, IIA/UNCAA)	IA	350	350	
Risk Assessment/Audit Plan	IA	220	220	
-Expanded Campus Risk Discussions	IA	80	80	
-Campus Fraud Risk Assessment	IA	200	200	
Campus Training	IA	60	60	

Investigations	IA	-	600	New
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Total Audit Plan Hours	<u>5,240</u>	<u>4,140</u>
Budgeted Audit Hours Available	<u>5,300</u> {b}	<u>5,300</u>
Hours Available for Other Projects	<u>60</u>	<u>1,160</u>

*Audits are listed based on the category of primary focus. Most audits will have aspects of more than one category.

Notes:

{a}

- Divisions:
- AA = Academic Affairs
- BA = Business Affairs
- CH = Chancellor's Division
- IA = Internal Audit (Note: IA is a department, not a division.)
- IT = Information Technology (Note: IT is a department, not a division.)
- SA = Student Affairs

Budgeted audit hours based on 1) having all three permanent positions and intern position filled throughout FY19, 2) permanent full-time CAE hired by December 2018.

{b}