



WINSTON-SALEM STATE UNIVERSITY

MEETING OF THE BOARD OF TRUSTEES
Audit, Risk, and Compliance Committee
Thursday, June 7, 2018
10 – 11:30 AM

Winston-Salem State University
Chancellor's Conference Room
200 Blair Hall
Winston-Salem, NC 27110

COMMITTEE MEMBERS:

Robert Clark, Chair
Jerry Shortt
Kathleen Kelly
Kelvin Farmer
William Harris, ex officio

COMMITTEE STAFF:

Shannon Henry, Chief Audit, Risk, and Compliance Officer
Ivey Brown, General Counsel
Austin Grier, Staff

AGENDA

OPEN SESSION

1. Call to Order and Confirm Quorum.....Chairman Clark
2. Approval of Minutes from the March 15, 2018 Meeting.....Chairman Clark
3. Enterprise Risk Management:.....Shannon Henry
 - a. Discussion of Risk Assessment
4. Other Matters of Governance, Risk, and Compliance.....Various
 - a. Information Governance and Security – Derrick Murray, Chief Information Officer, and Raisha Cobb, Director, Communications, Technology, and Security
 - b. Environmental Health & Safety – Aaron Leftwich, Director of Environmental Health & Safety
 - c. Insurance Risk Management – Jesse Batten, Assistant Vice Chancellor, Business & Auxiliary Services
 - d. NCAA Compliance – George Knox, Associate Athletic Director for Compliance
5. Discussion of External Audits & Reviews (if any).....S. Henry & WSSU Management
 - a. None to report at this time*

**Information related to any external audits or reviews released prior to the meeting will be provided at the meeting.*

- 6. Discussion of Internal Audits & Reviews.....Internal Audit Staff
 - a. Reports and Open Projects*
 - b. Summary of Observations and Recommendations for FY2018– Matters Subject to Public Inspection*

**Additional information related to this item or any other internal audits or reviews released prior to the meeting will be provided at the meeting.*

CLOSED SESSION

- 7. Approval of Minutes from the March 15, 2018 Meeting.....Chairman Clark
- 8. Discussion of Internal & External Reviews and Reports.....Internal Audit Staff & WSSU Management
 - a. Discussion of Special Reviews, Investigations, & Reports
 - b. Summary of New and/or Open Observations and Recommendations – Matters Not Subject to Public Inspection
- 9. Litigation Report.....Ivey Brown

OPEN SESSION

- 10. Other Business.....Committee Members & Staff
- 11. Adjourn.....Chairman Clark



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OPEN SESSION MINUTES

Winston-Salem State University
Chancellor's Conference Room
200 Blair Hall
Winston-Salem, NC 27110

TRUSTEES PRESENT

Robert C. Clark (Chair), Jerry M. Shortt, Kelvin Farmer, William Harris (ex-officio)

TRUSTEES ABSENT

Kathleen Kelly

COMMITTEE STAFF PRESENT

Shannon B. Henry (Chief Audit, Risk, and Compliance Officer), Ivey Brown (General Counsel), Austin Grier, Staff

OTHER STAFF PRESENT

Elwood Robinson (Chancellor), Rod Isom (Audit Manager), Pilar Horne-Davis (Internal Auditor), George Knox (Associate Athletic Director for Compliance), Derrick Murray (Associate Provost and Chief Information Officer), Raisha Cobb (Director of Communications, Technology and Security), Jesse Batten (Assistant Vice Chancellor for Business and Auxiliary Services), Frank Lord (Controller), Constance Mallette (Vice Chancellor for Finance and Administration), Aaron Leftwich (Director, Environmental Health and Safety), Stephanie Evans (Compliance Officer for Sponsored Programs)

CONVENE MEETING AND CONFIRM QUORUM

Robert Clark convened the meeting at 10:03am. A quorum of board members was confirmed.

APPROVAL OF MINUTES

Jerry Shortt made the motion to approve the minutes from the December 7th, 2017 meeting. The motion was seconded by Kelvin Farmer and unanimously approved.

ENTERPRISE RISK MANAGEMENT

Shannon Henry presented the following report to the committee:

A. Discussion of Implementation Approach and Status:

Mrs. Henry discussed the Enterprise Risk Management (ERM) policy enacted by the University of North Carolina System Office (System Office). The policy mandates that the system office and each UNC constituent institution develop an ERM process with the intention being to create a risk intelligent culture. To that end, a risk management task force was created and its members include Mrs. Henry, four constituent institution representatives, and a System Office representative. The task force will be charged with facilitating larger conversations with regard to ERM as well as providing support to constituent institutions.

B. Approval of Enterprise Risk Management and Compliance Policy

Mrs. Henry discussed the Enterprise Risk Management and Compliance policy, noting that the policy was developed in response to the System Office policy requiring campuses to develop ERM. The campus policy outlines oversight responsibilities for ERM and provides broad processes related to ERM.

- i. Jerry Shortt made the motion to adopt the Enterprise Risk Management and Compliance Policy. The motion was seconded by Kelvin Farmer and unanimously approved.

C. Review of Enterprise Risk Management Steering Committee Charter & Governance Structure

Mrs. Henry outlined the ERM governance structure and the purpose of the ERM Steering Committee. The committee is responsible for providing direction and management of campus ERM, essentially carrying out the campus policy for the Board of Trustees. Committee members include the Provost, Vice Chancellor for Finance and Administration, Chief of Staff, General Counsel, Vice Chancellor for Student Affairs, and the Chief Audit, Risk, and Compliance Officer is a non-voting ex-officio member.

D. Discussion of Risk Assessment

Mrs. Henry noted that the university has begun its first campus wide ERM assessment. A team has been assembled to facilitate the process. The team will be led by Austin Grier (Risk and Compliance Program Specialist) under the supervision of Shannon Henry (Chief Audit, Risk, and Compliance Officer). The goal being to identify top risks related to Winston-Salem State University's strategic success.

MATTERS OF GOVERNANCE, RISK, AND COMPLIANCE

A. Information Governance And Security

Mrs. Henry noted that in January of 2018 the UNC Board of Governors adopted an Information Security Policy that requires the audit committee at each constituent institution to oversee the information security program. The policy also mandates that information security become a regular agenda item at audit committee meetings and that internal auditors address information security in its annual audit planning and risk assessment processes. In response to this policy, revisions have been made to the

Audit, Risk, and Compliance Committee Charter to widen the jurisdiction of the ARCC to include oversight for information security.

- i. Jerry Shortt made the motion to adopt revisions made to the Audit, Risk and Compliance Committee Charter. The motion was seconded by Kelvin Farmer and unanimously approved.
- ii. Derrick Murray (Associate Provost and Chief Information Officer) and Raisha Cobb (Director of Communications, Technology and Security) discussed actions that have been taken in response to the enactment of the Information Security Policy, those actions include: automation of the internal incident management processes, development of a Security Program Policy, facilitated I.T. risk assessment, updated campus-level Acceptable Use Policy and updated security language to better address who should be notified about incidents involving cyber bullying/stalking.
- iii. Ms. Cobb has been added to a working group created by the UNC System Office to address information security.

B. Environmental Health And Safety

Aaron Leftwich (Director of Environmental Health and Safety) noted that since the last ARCC meeting, a number of work orders have been created and corresponding repairs have been completed in response to the Fire and Life Safety Inspection conducted by the State Fire Marshall. Mr. Leftwich also addressed the nature of the findings in the report, indicating that not all findings require repairs. Some findings, such as doors being propped open, were a matter of behavior and procedure. Mr. Leftwich provided that procedural findings were being addressed as well.

- i. Mr. Leftwich informed the committee that Winston-Salem State University is scheduled to undergo an audit by the Environmental Health and Safety Office of North Carolina's Office of State Human Resources. The results of that audit will be provided at a future meeting.

C. Research Compliance

Stephanie Evans (Compliance Officer for Sponsored Programs) informed the committee that her primary responsibility is to educate the Winston-Salem State University research community on regulatory compliance and ethical guidelines. She noted that research on this campus is subject to a wide breadth of state and federal regulations. The Office of Sponsored Programs is also responsible for training researchers with regard to conduct undertaken during research as required by state and federal guidelines.

D. Insurance Risk Management

Mr. Jesse Batten gave an overview of Winston-Salem State University's insurance coverage, specifically that which is provided by the North Carolina Department of Insurance.

INTERNAL AUDIT

Mr. Isom provided a summary of observations and recommendations – year to date:

- i. Internal Audit has completed audits and advisory services resulting in reports with **13** findings that produced **21** written recommendations and **1** verbal recommendation for the following university Departments: Enrollment Management, Academic Affairs, Facilities, Campus Police, Environmental Health & Safety, Finance & Administration, Library Services, and Student Affairs.
- ii. Status of Projects
 - a. **7** Projects have been completed this year
 - b. **1** planned project and **9** unplanned reviews/investigations are in various stages

CLOSED SESSION

Robert Clark read the motion to go into closed session at 11:15 a.m. to prevent the disclosure of privileged information under N.C.G.S. 143-318.11(a) (1) and internal auditor's work papers under Section 116-40.7 of the N.C.G.S. The motion was seconded by Kelvin Farmer and unanimously approved.

RETURN TO OPEN SESSION

Jerry Shortt made the motion to come out of closed session at 11:23a.m. The motion was seconded by Kelvin Farmer and unanimously approved.

ADJOURNMENT

Robert Clark made the motion to adjourn the meeting at 11:24 a.m. The motion was seconded by Kelvin Farmer and unanimously approved.

The next WSSU Audit, Risk, and Compliance Committee meeting will be held on June 7, 2018 at 10:00am.

Submitted by: Austin Grier, Risk and Compliance Program Specialist



WINSTON-SALEM
STATE UNIVERSITY

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KEY AGENDA ITEMS

- I. **Enterprise Risk Management – Risk Assessment**.....Shannon Henry & Austin Grier

Summary: An internal team has been established and is conducting our first campus-wide ERM risk assessment, thus helping us further our ERM process. The team will be led by Austin Grier (Risk and Compliance Program Specialist) under the supervision of Shannon Henry (Chief Audit, Risk, and Compliance Officer). Shannon is the facilitator for WSSU's ERM initiative. The goal of the project is help us identify the top risks related to WSSU's strategic success.

Action: This item is for informational purposes only.



AGENDA ITEM

Information Security Program Update..... Derrick Murray, CIO and Raisha Cobb, CISO

Summary:

- WSSU Information Security Program Updates
 - No outstanding information security incidents or issues
 - Staffing - Vacancy of Information Security Analyst position
 - Office of State Audit Fiscal Yr. '18 Financial Statement Audit – Fieldwork commencing July 9-10, 2018

- UNC System Information Security Council Updates
 - Identified System-wide Security Council Risk Register
 - Standardized Responses to the UNC ISO 27002 Gap Crosswalk

- UNC System IT Security Working Group Update
 - Final presentation to Board of Governor's CARMC Committee, May 2018
 - Policies
 - IT Governance Guiding Principles
 - ITSWG Recommendations
 - MCNC Presentation Background & Security Services

Action: For informational purposes only.



AGENDA ITEM

Fire Marshal Report Update.....presented by Aaron Leftwich

Summary:

As of the last meeting, the annual Fire Marshal Report had been recently received by WSSU and work had begun to correct the deficiencies contained in the report. To date, all work orders necessary to correct the items included in the report have been submitted.

Another aspect of the report addressed fire alarm systems currently in place that are obsolete and need to be replaced. Since the November 2017 inspection, two of those systems have been replaced and one is in the process of being replaced, which should be completed by June 2018. Plans to replace a forth have been submitted to Raleigh, with approval pending. This leaves five buildings with systems that need replacing based on this annual report, all of which are academic buildings.

Action: For informational purposes only.



AGENDA ITEM

Summary of Insurance Policies & Costs.....presented by Jesse Batten
Assistant VC for Business Services

Summary:

<u>Type</u>	<u>Coverages</u>	<u>State Master, UNC System Master or Campus Specific</u>	<u>Annual Premium</u>	<u>Deductibles</u>
Boiler	of \$50,000,000 for "boilers & vessels" only	State Master	\$3,861.00	\$5,000.00
Bond	Postal Bond	Campus Specific	\$125.00	Not Applicable- Bond Amount-\$10,000
Fine Arts	Fine Art-Blanket-\$325,000,000 insured premises; \$25MIL in transit at any other location;	State Master	\$536.00	\$2,500.00
Mobile Units	Direct physical loss to specialized mobile units/equipment; each insured has their own spreadsheet	State Master	\$885.00	\$1,000.00
Auto-Liability	Auto Liability	State Master	\$11,071.00	\$0
Auto-PD	Auto Comprehensive/ Collision-ACV	State Master	\$18,638.00	Comp-\$100.00; Collision-\$250.00
Study Abroad (Outbound Faculty/staff & students)	Maximum benefit per injury/sickness, \$350K.	UNC System Master	varies	\$0
Business Travel	Maximum benefit per injury/sickness, \$100,000,	State Master	varies	\$0

<u>Type</u>	<u>Coverages</u>	<u>State Master, UNC System Master or Campus Specific</u>	<u>Annual Premium</u>	<u>Deductibles</u>
International (Inbound)	International Students, Maximum benefit per injury/sickness, \$250,000,	UNC System Master	varies	\$0
Professional Liability	SBPL - Allied Healthcare Spec. Student Interns	Campus Specific	\$14,340.00	Not Applicable
Crime-Employee Dishonesty	Blanket- \$5,000,000/\$100,000 deductible plus 10% copay	State Master	\$1,131.00	\$100,000.00
Property	Privatized student housing-Rams Commons, Gleason-Hairston & Foundation Heights	State Master	\$160,066.00	\$10,000.00
Professional Liability	Medical Malpractice - Student Health Center	Campus Specific	\$8,786.00	Not Applicable
Excess Liability	Excess Liability Coverage over NC State Tort Cap.	State Master	\$3,989.86	\$150,000.00 or as determined by State Budget Office
Student Health	Unlimited Lifetime Benefit, \$300 deductible, \$80/20, Deductible. & Coinsurance waived at Student Health Center	UNC System Master	\$1,840,872.00	\$0- Deductible at SHC; varies with off-campus service providers
Athletic Accident	Basic Athletic Accident	Campus Specific	\$56,626.00	\$10,000.00
Athletic Accident	Expanded Activities (Cheerleading)	Campus Specific	\$480.00	\$10,000.00

Action: This item is for informational purposes only.



AGENDA ITEM

Internal Audit Activity Update.....presented by S. Henry & Rod Isom

Summary:

1. Summary of Internal Audit Reviews:
 - Investigative Report – Review of Admissions
 - We reviewed allegations from the UNC System Office as it relates to certain operations within Admissions, concerning:
 - Timeliness of students admitted into classes;
 - No transcripts on file for late students or students in general;
 - Security of student files in the Office of Admissions;
 - Minimum admission and course requirements; and
 - Students that are deferred for capacity.
 - The report identified **9** observations and provided **18** recommendations to management regarding corrective measures to mitigate adverse impacts on the university’s ability to meet its strategic, operational, financial, reporting, and compliance objectives.
2. Summary of Observations and Recommendations (*FY 2018*):
 - Internal Audit completed audits and advisory services resulting in reports with **22** findings that produced **39** written recommendations and **1** verbal recommendation for the following university Departments: Enrollment Management, Academic Affairs, Facilities, Campus Police, Environmental Health & Safety, Finance & Administration, Library Services, Student Affairs, Admissions, and the Office of the Provost.
3. Status of Projects:
 - 8 Projects have been completed this year.
 - 1 planned project and 9 unplanned reviews/investigations are in various stages.

Action: These items are for informational purposes only.

WSSU FY18 Summary of All Findings and Recommendations

Project	Finding	Recommendation	Number of Recommendations	Report Type	Subject to Disclosure	Department	New/Previous
1	Investigation of Protocols within Admissions Students Not Admitted Timely	The university should develop and document a strategic approach to admitting students into the university, inclusive of its tolerance for taking risks related to enrollment management. We recommend firm deadlines for all student types. Further, departments and functions that are impacted by admission cut-off dates should be consulted during policy development. Examples include: university faculty, the Registrar's Office, Housing, Financial Aid, and Student Accounts.	1	Audit Report	Yes	Admissions	New
2	Investigation of Protocols within Admissions Students Registering After the Change of Registration Period	The university should document the risk management and authorization protocols necessary and required to make exceptions to its Registration Policy.	1	Audit Report	Yes	Enrollment Management	New
3	Investigation of Protocols within Admissions Admissions' Files Not Secure	1) Management should document and implement procedures and requirements related to file security and storage. 2) Office staff should be educated about the confidential nature of its information and the associated compliance requirements.	2	Audit Report	Yes	Admissions	New
4	Investigation of Protocols within Admissions Transcripts Reviewed by an Unauthorized Volunteer	1) Management should train all staff on its policies related to confidentiality and the applicable privacy laws including FERPA and N.C.G.S. 132-1.1(f). 2) Management should educate personnel about the appropriate use of volunteers.	2	Audit Report	Yes	Admissions	New
5	Investigation of Protocols within Admissions Admission of Students that did not meet Minimum Admissions Requirements (MAR) and Minimum Course Requirements (MCR)	1) The university should establish policies describing the admission of students requiring special consideration with regard to MCR or students for whom exceptions are made to MAR, according to the UNC Policy Manual. 2) Management should implement internal controls to address deficiencies related to admission requirements and ensure decisions are accurate. 3) Management should provide initial and ongoing training to Admissions' staff along with reference materials detailing criteria for admission and procedures. 4) Management should work with the Office of Scholarships & Financial Aid to determine potential implications regarding federal compliance concerning the aid awarded to students who were admitted outside of internal policies and determine if further action is necessary to ensure federal compliance.	4	Audit Report	Yes	Admissions	New
6	Investigation of Protocols within Admissions Chancellor's Exceptions Exceeded	University management should improve its understanding of the UNC Policy related to special considerations and exceptions for students who do not meet minimum requirements. Further, a special consideration and chancellor's exception policy should be established, in accordance with UNC Policy 700.1.1.1[R].	1	Audit Report	Yes	Admissions	New
7	Investigation of Protocols within Admissions Chancellor's Exceptions and Special Considerations Not Reported to BOT	The university should implement procedures and controls to ensure a report of chancellor's exceptions applied to new first-time freshman students who do not meet MAR and special consideration given to students who did not satisfy MCR is made annually to the WSSU Board of Trustees in accordance with UNC Policy.	1	Audit Report	Yes	Office of the Provost	New
8	Investigation of Protocols within Admissions Final High School Transcripts Not Reviewed Timely	1) Admissions' management should implement checks and balances to ensure high school transcripts are reviewed timely. 2) Departmental strategy and performance expectations, inclusive of accountability measures, should be documented, distributed, and explained to all personnel within Admissions. Additional steps should be taken to ensure staff buy-in and engagement. 3) The university should consider issuing refunds of the remaining fees paid to the two students impacted by this issue.	3	Audit Report	Yes	Admissions	New
9	Investigation of Protocols within Admissions Discrepancies with Data Related to Students that are Deferred for Capacity (DC)	1) When implementing procedural changes, risks should be identified and controls established to ensure desired outcomes are achieved. Key stakeholders, including System Office personnel, should be included in discussions in order to reduce the risks of unintended outcomes. 2) Detailed procedures, including step-by-step instructions, should be provided to personnel entering information into the Banner system. The instructions should include information required to be entered into each field of the applicable Banner screen.	2	Audit Report	Yes	Admissions	New
10	Investigation of Protocols within Admissions We were not able to substantiate the allegation related to "no transcripts on file for students". The error rate from the test population was less than what is needed to prove a significant internal control weakness exists. However, taking into account audit and sampling risk given that we did not test 100% of the student population for compliance, and the fact that errors were noted in the test, a recommendation was provided to management to help mitigate the risk of noncompliance.	Admissions should strive to achieve 100% compliance with its policies related to requirements for transcripts by implementing the proper checks and balances to ensure admitted students remain eligible to attend the university.	1	Audit Report	Yes	Admissions	New

11	Student Affairs - WSSU Pan-Hellenic Checkbook	<i>Abandoned Checkbook</i>	University management should destroy the remaining unused checks in the WSSU Pan-Hellenic checkbook to prevent the risk of liability or fraud.	1	Audit Report	Yes	* Student Affairs * Finance & Administration	Previous
12	University Library - Check Writing	<i>Conflict Management</i>	1) The Director of Library Services should immediately report all non-university activities in accordance with the university's annual reporting requirements for administrative review and approval. 2) The Office of the Provost should implement controls to ensure compliance with the annual reporting requirements. Evidence of compliance should be retained in accordance with the university's records retention and disposition guidelines.	2	Risk Monitoring Memo	Yes	Library Services	Previous
13	Investigation of Protocols within Enrollment Management	<i>Inappropriate Charges</i>	1) Ensure procedures are put in place to address the possibility of students being overcharged for Friday Center courses. 2) The Office of the Registrar perform a review of the accounts of all students attending the Friday Center to ensure they've not been inappropriately charged. 3) We recommend the staff be adequately trained about the correct coding for Friday Center courses.	3	Risk Monitoring Memo	Yes	Enrollment Management	Previous
14	2017 Fuel Follow-up Review	<i>Training for Fuel Handlers</i>	Environmental Health and Safety and Facilities should work together to ensure the University Group Policy (#800.7) is implemented effectively and that fuel handlers are identified and trained annually.	1	Verbal	Yes	* EHS * Facilities	Previous
15	CDI Investigation	<i>Improper Removal of University Equipment</i>	1) Given previous communications noted between WSSU Legal Affairs and the Director's legal representative, we recommend WSSU Legal Affairs facilitate recovery of the Microsoft HoloLenses and Oculus Rifts and seek to determine if the other items identified as missing are also in the Director's possession. 2) Given Campus Police's ability to request and execute search orders, and to request legal authority to compel suspects to divulge information truthfully, we recommend they work in concert with Legal Affairs and conduct a deeper investigation, where necessary, into the Macbook Air, the oscilloscope, the printed circuit board mill, the Microsoft Surface with touch screen monitor, and the case of Arduino microcomputer units. 3) WSSU Legal Affairs and Campus Police should work with UNCSCA's Fixed Assets Office and complete the report on missing items that should be sent to the State Bureau of Investigations pursuant to North Carolina General Statute 143B-920.	3	Audit Report	Yes	* Legal Affairs (WSSU) * Campus Police (WSSU) * Purchasing (UNCSCA)	Previous
16	Investigation of Allegations Concerning the University's Purge Process	<i>Insufficient Monitoring of Protected Students</i>	Given the discrepancies identified by the audit concerning students' accounts receivable balances, Enrollment Management should review the financial and academic records of students protected from the final purge in the Fall semester of 2016 and determine if the records are accurate to ensure there is no student with debt or unsatisfactory grades they did not incur. Individuals with responsibilities and expertise concerning student registration and financial matters, and the associated compliance, should be consulted to ensure all is rectified appropriately.	1	Audit Report	Yes	Enrollment Management	Previous
17	Investigation of Protocols within Enrollment Management	<i>Call Campaigns</i>	1) For operational effectiveness, university management should work to understand staff and organizational needs and implement conflict management protocols where necessary. 2) Regarding call campaigns pertaining to financial aid and other matters where the risk of noncompliance is appreciable, Enrollment Management should work with the Office of Legal Affairs to develop protocols to mitigate risk.	2	Audit Report	Yes	Enrollment Management	Previous
18	Investigation of Protocols within Enrollment Management	<i>Awarding of CPR Credits</i>	The university should prioritize its implementation of Degree Works, a comprehensive, web-based academic advising and degree audit tool that helps students and their advisors successfully navigate curriculum requirements. This will automate the degree audit process, improve academic advising and empower students to manage their path toward graduation.	1	Audit Report	Yes	Academic Affairs	Previous
19	Investigation of Protocols within Enrollment Management	<i>Insufficient Risk Management</i>	1) The university should mandate attendance taking during the change of registration period and communicate attendance timely to those with enrollment management and accounting responsibilities. 2) Enrollment Management should review the protection lists for academic years 2015-2016 and 2016-2017 and determine if the financial and academic records of protected students are accurate to ensure there is no student with debt or unsatisfactory grades they did not incur. Individuals with responsibilities and expertise concerning student registration and financial matters, and the associated compliance, should be consulted to ensure all is rectified appropriately. 3) Prior to continuing this process, the university should share the results of this and any other internal reviews and assessments with the board and seek approval to continue and ensure the university is not absorbing more risk than it can afford. This communication with the board should include the university's consideration of financial and other risks the university is willing to accept from this practice.	3	Audit Report	Yes	Enrollment Management	Previous

20	Investigation of Protocols within Enrollment Management	Non-Compliance with North Carolina General Statute 116-143	<p>1) Management should develop detailed procedures for their newly implemented policy and establish specific parameters for individual maximum protection dollar limits per student and overall protection dollar limits for the term as means to mitigate risk and control loss to the university. The agreed upon maximum amount of risk exposure should be communicated to the board.</p> <p>2) To mitigate the potential for liability, Enrollment Management should obtain signed consent forms from students authorizing protection and acknowledging the financial and academic obligations which may result from the protection process. If the protection process is necessary to provide additional support to disadvantaged first generation college students, the same reasoning would indicate the need to further educate the student regarding the obligations that the protection process may create.</p>	2	Audit Report	Yes	Enrollment Management	Previous
21	Investigation of Protocols within Enrollment Management	Non-Compliance with Credit by Examination and Course Substitution Policies and Procedures	The university should review its current practices and design procedures to ensure compliance with the relevant principles of accreditation, established internal guidelines, and internal control requirements. Procedures should include controls to ensure evidence is appropriate to substantiate actions and that actions are authorized by qualified individuals.	1	Audit Report	Yes	Academic Affairs	Previous
22	Investigation of Allegations Concerning the University's Purge Process	Inefficient Practices and Performance Issues	To mitigate the potential for liability, Enrollment Management should obtain signed consent forms from students authorizing protection and acknowledging the financial and academic obligations which may result from the protection process. If the protection process is necessary to provide additional support to disadvantaged first generation college students, the same reasoning would indicate the need to further educate the student regarding the obligations that the protection process may create.	1	Audit Report	Yes	Enrollment Management	Previous
23	Investigation of Allegations Concerning the University's Purge Process	Noncompliance with Internal and External Guidelines and Regulations	The university should ensure that an established system of internal controls stays intact to ensure ongoing compliance with regulatory requirements. Internal control processes should include sound monitoring systems that track exceptions and provide for timely detection and correction of errors.	1	Audit Report	Yes	Enrollment Management	Previous