**The University of North Carolina at Greensboro**  
**Internal Audit Plan**  
**Assessment of Risks Fiscal Year 2010**

<table>
<thead>
<tr>
<th>Major Potential Risk</th>
<th>Internal Audit Priority Ranking</th>
<th>Planned for Fiscal Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>High</td>
<td>Medium</td>
</tr>
<tr>
<td>Academic Freedom</td>
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<tr>
<td>Audit Complexity</td>
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<tr>
<td>Contracting Policy Compliance</td>
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<tr>
<td>Data Security Breach</td>
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<tr>
<td>Disasters &amp; Emergencies</td>
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<tr>
<td>Document Preservation</td>
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<tr>
<td>Donor Funds Misappropriated</td>
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<tr>
<td>Donor Terms of Gift Ignored</td>
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<tr>
<td>Emergency Notification/Response</td>
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<tr>
<td>Faculty / Administration Rift</td>
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<tr>
<td>Financial Fraud</td>
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<tr>
<td>Gateway Joint Venture</td>
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<tr>
<td>Inadequate Funding</td>
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<tr>
<td>Investments Fraud</td>
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<tr>
<td>Info Tech / Denial of Service</td>
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<tr>
<td>Info Tech / Staffing Inadequate</td>
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<tr>
<td>Land Locked Campus</td>
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<tr>
<td>Misappropriate Funds</td>
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<td>NCAA Compliance Problems</td>
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<td>Negative Publicity</td>
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<td>Records Retention</td>
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<td>Student Injury / Death</td>
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<td>Violation of Laws &amp; Regulations</td>
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<td><strong>EAGLE Assessment</strong></td>
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* Not applicable – nature of the risk is considered beyond the role or resources of internal audit.

(1) Requires external assistance (e.g., information systems auditors with technology expertise).
(2) Emphasis on purchasing card oversight, clearing accounts, etc.
(3) Emphasis on relationships among legal entities (e.g., UNCG, foundations) including authorization of activities, conflicts of interest, etc.
(4) External assistance (e.g., outside audit firm conducts required NCAA agreed-upon-procedures engagement).
(5) Emphasis on contracts and grants.