



NCCU BOARD OF TRUSTEES MEETING

Internal Audit

Robert Gaines, Director
September 24, 2025



NCCentral
UNIVERSITY

Where Purpose Takes Flight

Internal Audit Agenda

- Audit Progress Update
- FOL25014 FY24 State Single Audit Follow-Up
- Risk Assessment/Three Lines of Defense
- IAH25002 – Hazardous Waste & High Temperature
- Self Assessment Maturity Model (SAMM)
- Professional Development Opportunity for NCCU Student





FY26 Audit Progress

	Current Audit Stage			
	Planning	Fieldwork	Reporting	Completed
FOL25014 – FY24 State Single Audit Follow-Up				
IAH25002 – Hazardous Waste & High Temperature				
*FOL25007 – Vehicles				
AUD&FOL26001 – P-Card				

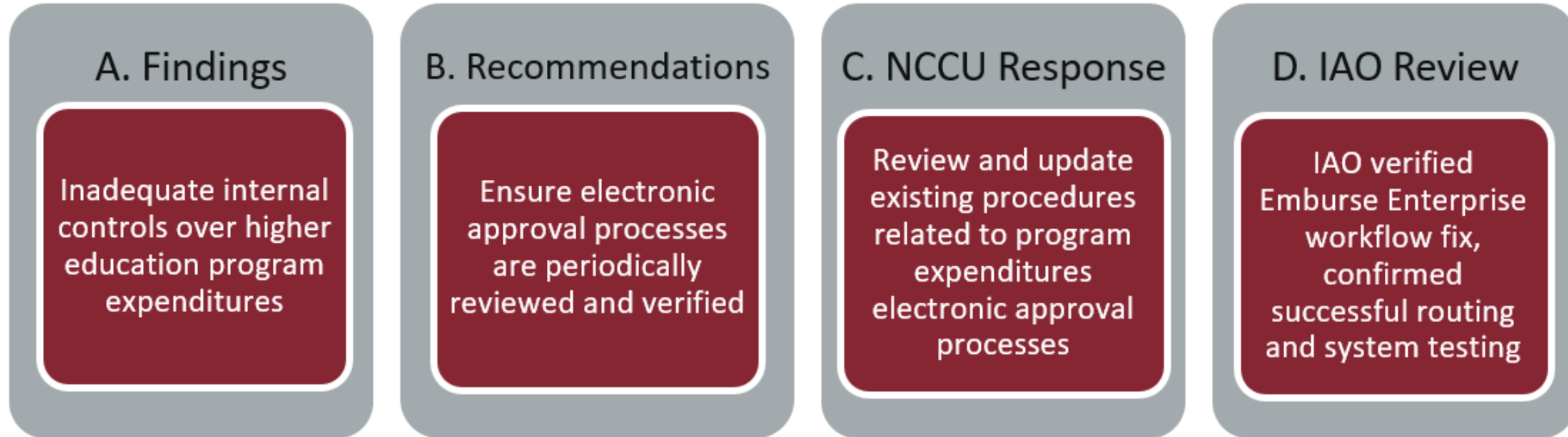
*FOL25007 - Vehicles is MGT23001 - NCCU Vehicles & MGT23002 - Student Affairs Transportation combined

- Previously Reported
- Progress achieved during this reporting period



FOL25014 – FY24 State Single Audit Follow-Up

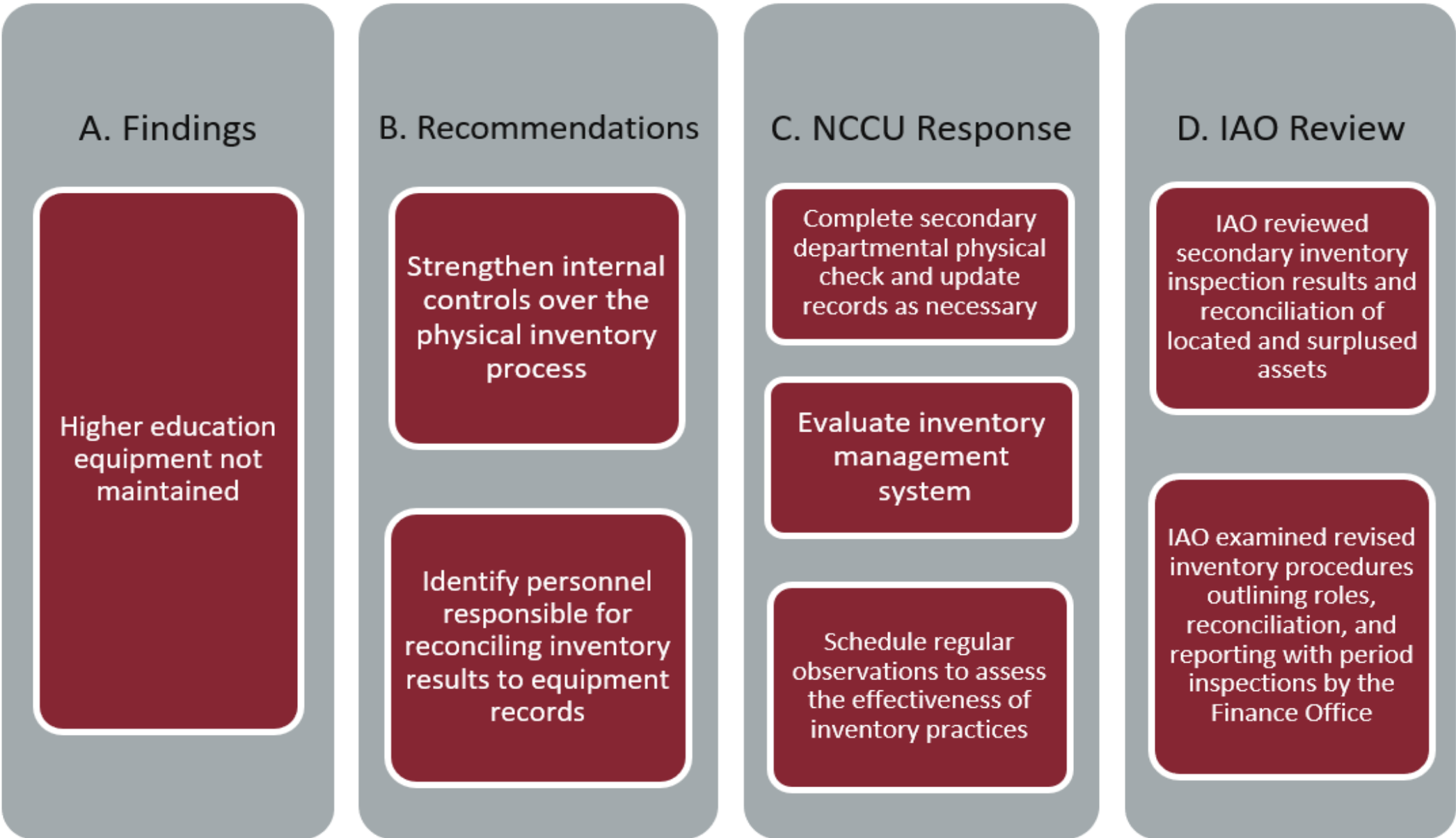
Chart 1 – Inadequate Internal Controls Over Higher Education Program Expenditures



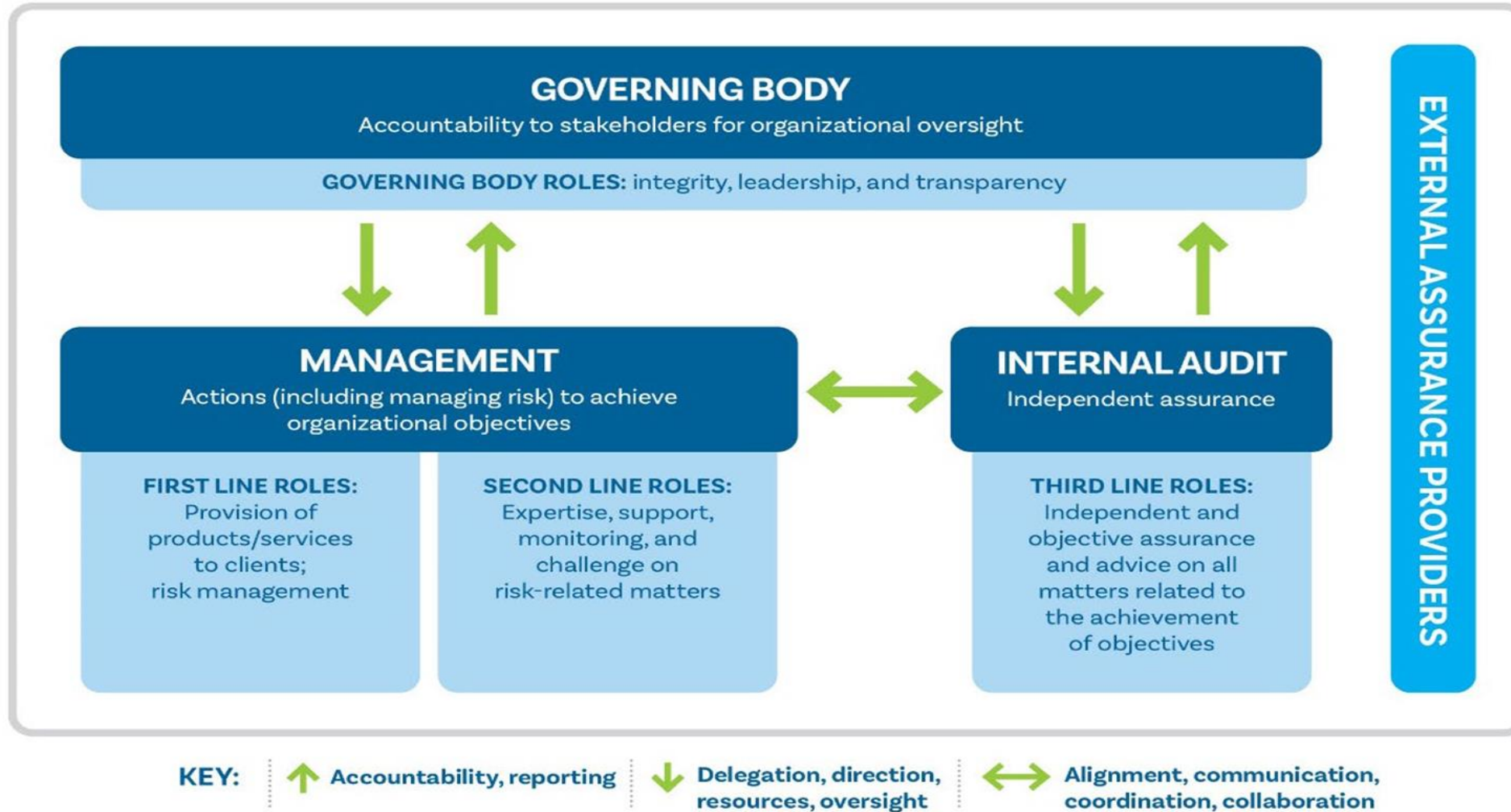


FOL25014 – FY24 State Single Audit Follow-Up

Chart 2 – Higher Education Program Equipment Not Maintained



The IIA's Three Lines Model



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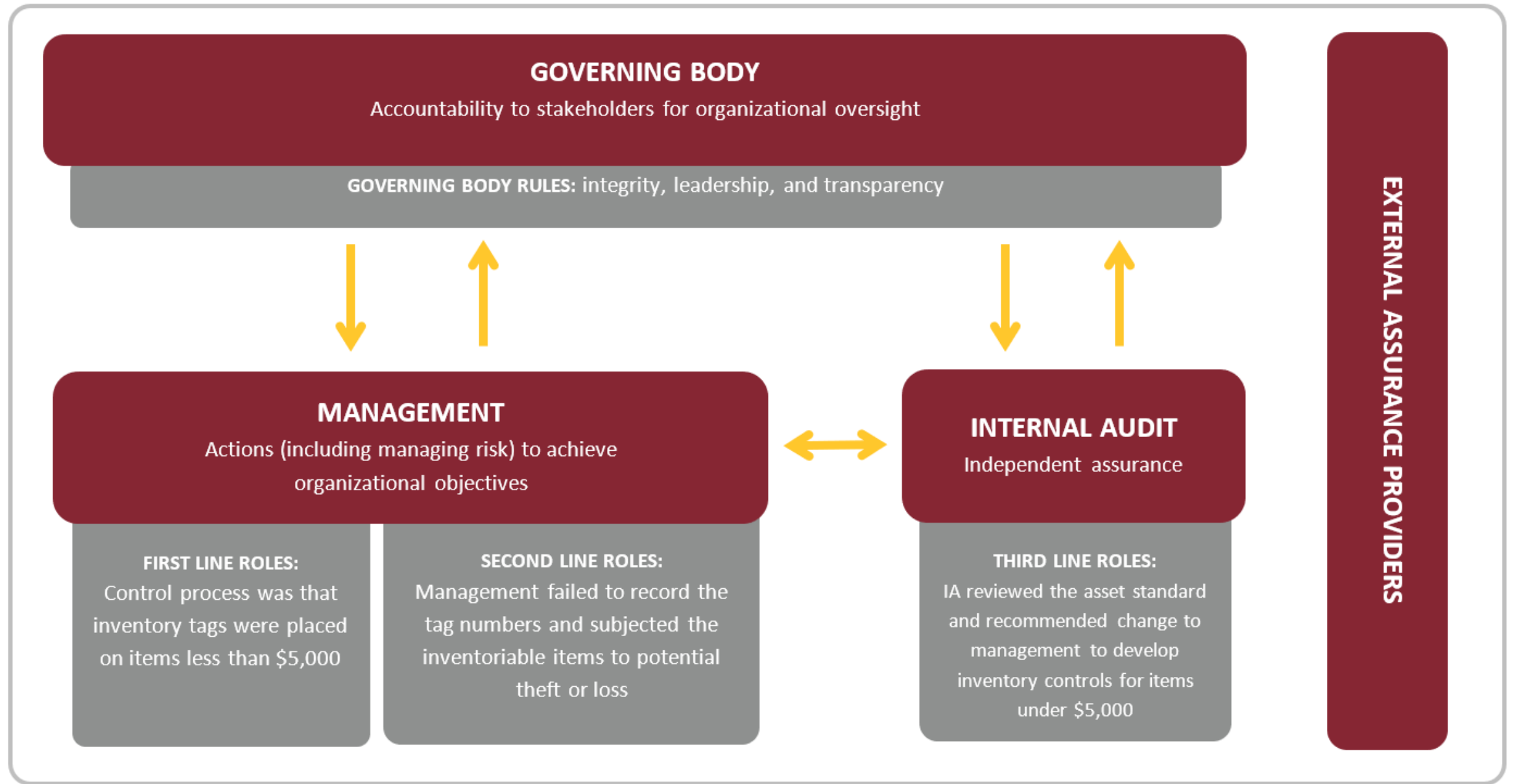


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An Illustration of the IIA's Three Lines Model



Key:



Accountability, reporting



Delegation, direction, resources, oversight



Alignment, communication, coordination, collaboration



IAH25002 – Hazardous Waste & High Temperature

Chart 1 – Lack of Staff and Funding for Timely Hazardous Materials Removal

A. Allegation	B1. NCCU Response	B2. NCCU Response	C. Recommendation
Complainant alleges the University lacks qualified personnel and oversight to manage hazardous waste, causing unsafe accumulation in labs and research facilities.	The University employed a Certified Safety and Health Manager (CSHM), credentialed by the Institute of Hazardous Materials Management, with extensive experience in hazardous waste management, to serve as the EHS Director in August 2024.	EHS reported hiring a full-time professional on May 1, 2025 to assume primary responsibility for the University’s hazardous and biological waste programs.	It is recommended NCCU sustain EHS funding, define responsibilities, and strengthen oversight to ensure timely hazardous-waste removal for compliance and health and safety of campus and community.





IAH25002 – Hazardous Waste & High Temperature

Chart 2 – Prolonged High Temperatures in Campus Buildings

A. Allegation

HVAC deficiencies caused prolonged >90°F and minimal airflow in BRITE, Mary Townes, and other buildings, creating unsafe and disruptive conditions for occupants.

B1. NCCU Response

Facilities staff conducted temperature readings using portable devices in Mary Townes and BRITE on May 29, 2025, at 8:30 a.m. Facilities recorded 72.0–73.8°F (Mary Townes) and 74.2–75.8°F (BRITE). The IAO also conducted midday walkthroughs on May 20 & June 2 and found temperatures within comfortable ranges.

B2. NCCU Response

Facilities Management reported that consistent temperatures and relative humidity have been achieved in Mary Townes and BRITE as of the second week of July 2025, following a series of coordinated planning and repair activities.

C. Recommendation

During HVAC upgrades, NCCU should deploy monitoring measures with clear escalation protocols, provide regular updates and reinforce reporting channels like Asset Essentials, and coordinate with EHS and IT Security to ensure compliance with indoor air quality and cybersecurity standards. After the completion of phased project improvements, management should run data-driven analyses to evaluate effectiveness.





Self Assessment Maturity Model (SAMM)

