

FY2019 N.C. Department of Agriculture and Consumer Services Internal Audit Division Annual Audit Plan

Assurance Engagements

Audit Project Name	Audit Type	Status	Division	Preliminary Objective(s)
Agricultural Science Center- HH Architecture Contract	Integrated	WIP	Property and Construction	1. To determine if the Division has implemented appropriate internal controls to ensure optimum contract performance. 2. To determine if the Department has experienced any overbillings on work to date.
Statewide Farmers Markets Cash Handling Practices Audit	Fiscal Control	NP	Marketing	To determine if the Farmers Markets have implemented appropriate fiscal controls with respect to cash received and deposited.
Small Farms Division	Integrated	NP	Small Farms	1. To determine if the Small Farms Division is in compliance with State and Department mandates for travel and vehicle policies. 2. To determine if the Small Farms Division has placed appropriate controls in operation to ensure compliance with applicable funding requirements for its NRS Cooperative Agreement and to ensure funds are maximized to accomplish the agreement's purpose and objectives.
N.C. Forest Service Region 3 Control Environment	Operational	NP	N.C. Forest Service	To determine if the control environment for NCFS Region 3 promotes an effective system of internal control that places staff in a position to fulfill the N.C. Forest Service Division's mission "To protect, manage and promote forest resources for the citizens of North Carolina."
Annual Mountain State Fair	Integrated	NP	Marketing	To determine if the Western Ag. Center has placed appropriate controls in place to maximize net income and attendance.
Annual N.C. State Fair	Integrated	NP	N.C. State Fair	To determine if the N.C. State Fair Division has placed appropriate controls in place to maximize net income and attendance.
IT General Controls	Information Technology	NP	Information Technology Services	To determine if appropriate general physical and system security measures have been established to protect the Department's key IT assets.
Accounts Payable	Operational	NP	Budget and Finance	To determine if the Budget and Finance Division has implemented appropriate internal controls to reduce the risk of fraudulent and duplicative payments.
Grants Management	Compliance	NP	Food and Drug Protection	To determine the Division's compliance with terms and conditions for federal funding established for its Animal Feed Regulatory Program Standards Project.

Consulting Engagements

Food Distribution Farm to School Program	Consult	NP	Food Distribution	To determine if appropriate controls have been placed in operation to reduce the risk of fraud for checks received and deposited for the Program.
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MAP Follow-Up Engagements

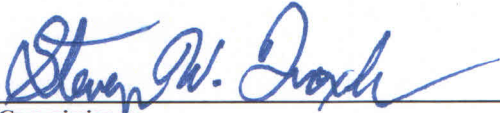
Research Stations Division Performance Assessment MAPs Follow-Up	Follow-Up	NP	Research Stations	To determine the status of two management action plans reported for high risk audit observations and the impact of actions taken on identified risks.
Division of Soil and Water Conservation Grants Management MAPs Follow-Up	Follow-Up	NP	Soil and Water Conservation	To determine the status of three management action plans reported for high risk audit observations and the impact of actions taken on identified risks.
Structural Pest Control Allegation MAP Follow-Up	Follow-Up	NP	Structural Pest Control and Pesticides	To determine the status of one management action plan reported for a high risk observation and the impact of actions taken on identified risks.
Agricultural Development and Farmland Preservation Trust Fund MAPs Follow-Up	Follow-Up	NP	Farmland Preservation	To determine the status of four management action plans reported for high risk audit observations and the impact of actions taken on identified risks.
Compliance and Evaluation Program Performance Monitoring MAP Follow-Up	Follow-Up	NP	Meat and Poultry Inspection	To determine the status of one management action plan reported for a high risk audit observation and the impact of actions taken on identified risks.

Additional Projects Pending Completion of Audit Plan

Agricultural Science Center- Construction Manager at Risk Contract	Operational	NP	Property and Construction	<ol style="list-style-type: none"> To determine if the Division has implemented appropriate internal controls to ensure optimum contract performance. To determine if the Division has implemented appropriate internal controls to prevent overbilling.
Routine Leasing Process Review	Consult	NP	N.C. State Fair	To determine if there are opportunities for increased efficiency within the Division's routine leasing process for fairgrounds facilities.
P-Card Activity Analysis	Data Analytics	NP	Budget and Finance	To determine the Department's compliance level with P-Card policies and procedures and the effectiveness of controls in place to mitigate fraud risks.

Acronym Definitions:

MAP = Management Action Plan
NP = New Project
WIP = Work-In-Progress



Commissioner

6-18-2018

Approval Date



Chief of Staff

6-18-2018

Approval Date



Chief Deputy Commissioner

6-18-2018

Approval Date



Assistant Commissioner- Consumer Protection

6-18-18

Approval Date



Assistant Commissioner- Agricultural Services

6-18-18

Approval Date



Assistant Commissioner- NC Forest Service

6-18-2018

Approval Date



Internal Audit Director

6-18-18

Approval Date