## FY2020 N.C. Department of Agriculture and Consumer Services Audit Services Division Annual Internal Audit Plan

| Project Name | Engagement Type | Status | Division | Preliminary Objective(s) |
|---|---|---|---|---|
| Agricultural Science Center-Construction Manager at Risk Contract | Integrated | CF | Property and Construction | 1. To determine if the Division has implemented appropriate internal controls to ensure optimum contract performance.<br><br>2. To determine if the Division has implemented appropriate internal controls to prevent overbilling. |
| Annual Mountain State Fair | Integrated | AP | Marketing | To determine if Western Ag. Center management has placed appropriate controls in place to maximize net income and attendance. |
| Annual N.C. State Fair | Integrated | AP | N.C. State Fair | To determine if N.C. State Fair Division management has placed appropriate controls in place to maximize net income and attendance. |
| Industrial Hemp Program | Integrated | NP | Plant Industry | To determine the efficiency and effectiveness of the Industrial Hemp Program. |
| IT Disaster Recovery Planning | Information Technology | NP | Information Technology Services | To determine if the Information Technology Services Division has developed an effective disaster recovery plan/approach for recovering key Department IT assets. |
| Payroll Section | Operational | NP | Budget and Finance | To determine if the Budget and Finance Division has implemented appropriate internal controls to reduce the risk of fraud and overpayments within the payroll process. |
| Forestation Program | Follow-Up | NP | N.C. Forest Service | To determine the status of open high risk audit observations and the impact of actions taken on identified risks. |
| Statewide Farmers Markets Cash Handling Practices | Follow-Up | NP | Marketing | To determine the status of open high risk audit observations and the impact of actions taken on identified risks. |
| Annual Mountain State Fair | Follow-Up | NP | Marketing | To determine the status of open high risk audit observations and the impact of actions taken on identified risks. |
| Annual N.C. State Fair | Follow-Up | NP | N.C. State Fair | To determine the status of open high risk audit observations and the impact of actions taken on identified risks. |
| Agricultural Science Center-HH Architecture Contract | Follow-Up | NP | Property and Construction | To determine the status of open high risk audit observations and the impact of actions taken on identified risks. |
| Data Analytics Program | Data Analytics | NP | Multiple | To build a robust data analytics program that provides insight for critical decision making. |
| EAGLE Work | Special Project | AP | Multiple | To assist the Budget and Finance Division with performing an annual assessment of internal control over financial reporting and compliance. |
| Internal Quality Assurance Review | Self-Assessment | AP | Audit Services | To evaluate conformance with the IIA's Code of Ethics and the IIA's Standards. |
| Annual Risk Assessment/Audit Planning | Risk Assessment | AP | Multiple | To develop a risk based audit plan. |

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Acronym Definitions:

AP= Annual Project
CF= Carry Forward Project from Prior Year
NP= New Project
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**Commissioner**

_Dave Hedgepock_
**Chief of Staff**

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**Assistant Commissioner- Consumer Protection**

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**Assistant Commissioner- Agricultural Services**

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_Derek Allred_
**Chief Audit Officer**

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