

FY2023 N.C. Department of Agriculture and Consumer Services Audit Services Division Internal Audit Plan

Assurance and Consulting Engagements

Project Name	Preliminary Objective	Engagement Type	Status	Division	Strategic Plan Alignment	Budgeted Hours	% of Total
Property Insurance	To determine if opportunities for improvement exist with respect to cost effectively insuring capital assets.	Consulting	CF	Research Stations	Goal 5- To provide services and support that help the Department achieve its mission.	500	8%
Mountain State Fair	To determine if adequate controls have been placed in operation to safeguard and maximize revenues.	Performance/Operational/Integrated	AP	WNC Ag. Center	Goal 4- To promote NC agriculture and agribusiness by creating positive entertainment experiences and fostering economic opportunities through the management and operation of available state facilities.	400	6%
ARPA Funded Program- Food Banks	To determine if adequate controls have been implemented to ensure compliance with federal and state requirements.	Compliance	NP	Food Distribution	Goal 1- To provide services to promote and enhance the production, marketing, and distribution of safe and healthy agricultural products and to ensure the sound stewardship of farmland and natural resources for all North Carolina citizens.	500	8%
Annual N.C. State Fair	To determine if adequate controls have been placed in operation to safeguard and maximize revenues.	Performance/Operational/Integrated	AP	N.C. State Fair	Goal 4- To promote NC agriculture and agribusiness by creating positive entertainment experiences and fostering economic opportunities through the management and operation of available state facilities.	400	6%
Seed and Fertilizer Licensing Process	To determine if adequate controls have been implemented to safeguard receipts and ensure they are received and processed in a timely manner.	Performance/Operational/Integrated	NP	Plant Industry	Goal 1- To provide services to promote and enhance the production, marketing, and distribution of safe and healthy agricultural products and to ensure the sound stewardship of farmland and natural resources for all North Carolina citizens.	300	5%
Streamflow Rehabilitation Assistance Program	To determine if controls have been implemented to ensure compliance with state requirements and minimize the risk of fraud.	Compliance	NP	Soil and Water Conservation	Goal 1- To provide services to promote and enhance the production, marketing, and distribution of safe and healthy agricultural products and to ensure the sound stewardship of farmland and natural resources for all North Carolina citizens.	500	8%
Systems Life Cycle Development Process	To determine if ITSD has implemented a sound systems life cycle development process.	Information Technology	NP	Information Technology Services	Goal 5- To provide services and support that help the Department achieve its mission.	400	6%
Annual Management Action Plans Follow-Up	To determine the status of open high risk audit observations and the impact of actions taken on identified risks.	Follow-Up	AP	Multiple	Goal 5- To provide services and support that help the Department achieve its mission.	50	1%

Other/Special Projects/Investigations							
Project Name	Objective	Engagement Type	Status	Division	Strategic Plan Alignment	Budgeted Hours	% of Total
Data Analytics	To develop and distribute routine and requested visual analytics displays for increased insight and enhanced decision making.	Data Analytics	AP	Multiple	Goal 5- To provide services and support that help the Department achieve its mission.	312	5%
FY23 EAGLE Work	To assist the Budget and Finance Division with performing an annual assessment of internal control over financial reporting and compliance.	Internal Controls Assessment	AP	Multiple	Goal 5- To provide services and support that help the Department achieve its mission.	350	6%
Annual Risk Assessment	To develop a risk based internal audit plan.	Risk Assessment	AP	Audit Services	Goal 5- To provide services and support that help the Department achieve its mission.	320	5%
External Assessment	To receive an external evaluation on the internal audit function's conformance with the IIA's Code of Ethics and the IIA's Standards.	Quality Assurance Review	NP	Audit Services	Goal 5- To provide services and support that help the Department achieve its mission.	100	2%
Internal Quality Assurance Review	To evaluate conformance with the IIA's Code of Ethics and the IIA's Standards.	Self-Assessment	AP	Audit Services	Goal 5- To provide services and support that help the Department achieve its mission.	160	3%
OSBM CIA Meetings and Work Efforts	To attend monthly meetings and fulfill reporting requirements.	N/A	AP	Audit Services	Goal 5- To provide services and support that help the Department achieve its mission.	25	0%
Audit Software Administration and Maintenance	To provide routine support for and enhancements to our audit management system.	N/A	AP	Audit Services	Goal 5- To provide services and support that help the Department achieve its mission.	80	1%
FWA Allegations Triage	To manage and assess incoming fraud, waste and abuse allegations.	N/A	AP	Audit Services	Goal 5- To provide services and support that help the Department achieve its mission.	70	1%
Total Direct/Chargeable Hours						4467	72%
Internal Audit General Administration						624	10%
Leave/Holiday						804	13%
Professional Development						137	2%
External Audit General Administration						208	3%
Total Indirect Hours						1773	28%
Grand Total Hours						6240	100%
Total IA Staff Pooled Available Work Hours						6240	

Project Hours Available/Short Based on Pooled IA Staff Work Hours 0

Acronym Definitions:
 AP= Annual Project
 CF= Carry Forward Project from Prior Year
 NP = New Project

Stewart N. Boyd

Commissioner

6-22-2022

Approval Date

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Chief of Staff

6-22-2022

Approval Date

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Chief Deputy Commissioner- Administration

6-20-2022

Approval Date

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Assistant Commissioner- Consumer Protection

7-5-2022

Approval Date

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Assistant Commissioner- Agricultural Services

6-28-2022

Approval Date

Scott Bissette

Assistant Commissioner- NC Forest Service

6-28-2022

Approval Date

Assistant Commissioner- WNC Ag Programs

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Approval Date

7/25/22

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Assistant Commissioner - Wildlife Programs

7/7/2022

Derek A. Miller
Chief Audit Officer

7/25/22