

FY2024 N.C. Department of Agriculture and Consumer Services Audit Services Division Internal Audit Plan

Assurance Engagements

Project Name	Preliminary Objective(s)	Engagement Type	Status	Division	Strategic Plan Alignment	Budgeted Hours	% of Total
Annual Mountain State Fair	1. To determine if adequate controls have been implemented for cash handling to mitigate the risk of fraud. 2. To determine if adequate controls have been implemented to ensure carnival vendor contract compliance.	Operational/Integrated	AP	Western NC 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.	800	13%
ARPA Food Banks Program	To determine if adequate controls have been implemented to ensure compliance with Federal and state requirements.	Compliance	CF	Budget and Finance	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. 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.	600	10%
Annual N.C. State Fair	To determine if adequate controls have been implemented for cash handling to mitigate the risk of fraud.	Financial/Fiscal Control	AP	N.C. State Fair	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.	600	10%
ARPA Swine and Dairy Assistance Program	To determine if adequate controls have been implemented to ensure compliance with federal and state requirements.	Compliance	NP	Soil and Water Conservation	Goal 5 - To provide services and support that help the Department achieve its mission and vision.	600	10%
Construction Projects Change Orders	To determine if adequate controls have been implemented to prevent overpayments.	Operational/Integrated	NP	Property and Construction		800	13%

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.	Internal Controls Assessment	AP	Multiple	Goal 5 - To provide services and support that help the Department achieve its mission and vision.	100	2%	
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 and vision.	350	6%	
Annual MAPs Follow-Up	To determine the status of management action plans for high risk audit observations. To develop a risk based internal audit plan.	Follow-Up	AP	Multiple	Goal 5 - To provide services and support that help the Department achieve its mission and vision.	40	1%	
Annual Risk Assessment	To evaluate conformance with the IIA's Code of Ethics and the IIA's Standards.	Risk Assessment	AP	Audit Services	Goal 5 - To provide services and support that help the Department achieve its mission and vision.	350	6%	
Internal Quality Assurance Review	To refresh the Audit Services Division's strategic plan.	Self-Assessment	AP	Audit Services	Goal 5 - To provide services and support that help the Department achieve its mission and vision.	50	1%	
Strategic Plan	To attend monthly meetings and fulfill reporting requirements.	Special Project	NP	Audit Services	Goal 5 - To provide services and support that help the Department achieve its mission and vision.	102	2%	
OSBM CIA Meetings and Work Efforts	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 and vision.	23	0%	
Audit Software Administration and Maintenance	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 and vision.	25	0%	
FVA Allegations Triage		N/A	AP	Audit Services	Goal 5 - To provide services and support that help the Department achieve its mission and vision.	25	0%	
Total Direct/Chargeable Hours							4467	77%
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 Work Hours							6240	100%
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

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