

FY2025 N.C. Department of Agriculture and Consumer Services Internal Audit Division Audit Plan

Assurance Engagements

Project Name	Preliminary Objective(s)	Engagement Type	Status	Division/Program	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.	600	10%
Purchasing Section	To determine if the Purchasing Section has established adequate performance management practices to address the needs of the Department and comply with State requirements.	Operational/Integrated	NP	Purchasing Section	Goal 5- To provide services and support that help the Department achieve its mission and vision.	600	10%
Annual N.C. State Fair	To determine if adequate controls have been implemented for the Fair's primary revenue streams to ensure all revenue due is collected and that fraud risks are mitigated.	Financial/Fiscal Control	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.	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 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%
Construction Projects Change Orders	To determine if adequate controls have been implemented to prevent overpayments.	Operational/Integrated	NP	Property and Construction	Goal 5- To provide services and support that help the Department achieve its mission and vision.	600	10%

Other/Special Projects/Investigations							
Project Name	Objective	Engagement Type	Status	Division/Program	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 and vision.	100	2%
IIA Standards Revision Alignment	To align Internal Audit Division Policies, Procedures and templates to conform with the revised IIA Standards.	Special Project	NP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	400	6%
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	Multiple Goals	350	6%
Annual MAPs Follow-Up	To determine the status of management action plans for high risk audit observations.	Follow-Up	AP	Multiple	Multiple Goals	40	1%
Annual Risk Assessment	To develop a risk based internal audit plan.	Risk Assessment	AP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	350	6%
Internal Quality Assurance Review	To evaluate conformance with the IIA's Code of Ethics and the IIA's Standards.	Self-Assessment	AP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	50	1%
Strategic Plan	To refresh the Audit Services Division's strategic plan.	Special Project	NP	Internal Audit	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 attend monthly meetings and fulfill reporting requirements.	N/A	AP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	25	0%
Audit Software Administration and Maintenance	To provide routine support for and enhancements to our audit management system.	N/A	AP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	25	0%
FWA Allegations Triage	To manage and assess incoming fraud, waste and abuse allegations.	N/A	AP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	25	0%
<b>Total Direct/Chargeable Hours</b>						<b>4467</b>	<b>72%</b>
Internal Audit General Administration						624	10%
Leave/Holiday						804	13%
Professional Development						121	2%
<b>Total Indirect Hours</b>						<b>1549</b>	<b>25%</b>
<b>Grand Total Hours</b>						<b>6016</b>	<b>96%</b>
<b>Total IA Staff Pooled Work Hours</b>						<b>6240</b>	
						<b>Project Hours Available/Short Based on Pooled IA Staff Work Hours</b>	<b>224</b>

Acronym Definitions:

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

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*5-29-24*  
Approval Date

*5-24-24*  
Approval Date

*5-24-2024*  
Approval Date

*5.28.2024*  
Approval Date

*5.28-2024*  
Approval Date

*5-28-24*  
Approval Date

*6/9/24*  
Approval Date

*6/17/24*  
Approval Date