



STATE OF NORTH CAROLINA COUNCIL OF INTERNAL AUDITING

Dr. Linda Combs
State Controller, Chair

Charles Perusse
State Budget Officer

Pamela Cashwell
Secretary of
Administration

Josh Stein
Attorney General

Ron Penny
Secretary of Revenue

Beth Wood
State Auditor

Agenda

July 14, 2021

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Adjourn

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COUNCIL OF INTERNAL AUDITING
ETHICS AWARENESS
AND CONFLICT OF INTEREST REMINDER

It is the duty of every Council member to avoid both conflicts of interest and the appearances of conflict.

If any Council member has any known conflict of interest or is aware of facts that might create the appearance of such conflict, with respect to any matters coming before the Council today, please identify the conflict or the facts that might create the appearance of a conflict to ensure that any inappropriate participation in that matter may be avoided. If at any time, any new matter that raises a conflicts issue arises during the meeting, please be sure to identify it at that time.

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Beth A. Wood
State Auditor

Minutes April 14, 2021

Call to Order

The Council of Internal Auditing (COIA) met virtually on Wednesday, April 14, 2021. Chair Dr. Linda Combs presided and called the meeting to order at 9:03 am, took a voice roll call of members present (see below), then read the Ethics Awareness and Conflict of Interest Reminder. No conflicts were noted by the members.

The following Council of Internal Auditing Members were present virtually:

Dr. Linda Combs, Chair – State Controller
Charles Perusse, State Budget Director
Pam Cashwell, Secretary of Department of Administration
David Elliot representing Josh Stein, Attorney General
Ronald Penny, Secretary of Revenue (by phone)
Beth Wood, State Auditor (Joined a few minutes after the meeting was called to order)

A. Approval of Minutes by Roll Call Vote

Request for approval of the December 16, 2020 meeting minutes was made by Chair Dr. Combs. No corrections were made to the December 16, 2020 minutes.

Charles Perusse moved to approve the December 16, 2020 minutes and David Elliott seconded the motion.

Roll Call Vote for Approval of December 16, 2020 Minutes were all verbally accepted by the following members:

Charles Perusse
David Elliott
Ronald Penny
Dr. Linda Combs
Pam Cashwell – abstained from vote due to not being involved with the COIA prior to this date.

B. Council Items

1. OSHR Classification and Compensation

Barbara Gibson, Director, Office of State Human Resources (OSHR) and Glenda Farrell, Chief Deputy with OSHR provided an overview of the new classification and compensation system for Internal Audit. Acknowledgements were made to Barbara Baldwin (OSBM) and Beth Wood (State Auditor) for their assistance over the past five years to ensure this initiative gained support and implemented. Barbara Gibson indicated OSHR must begin with job specifications for position descriptions to offer the new classification. Dr. Linda Combs indicated meetings would be taking place to set the grade with Mercer and it will take about four weeks.

When asked whether all Internal Auditors would automatically go into this program despite some auditors not meeting the specifications, Ms. Gibson indicated agencies would have the flexibility to make the determination.

The Council has the opportunity to oversee expected outcomes with the new classification program, comparing specifications against the marketplace and what responsibilities and requirements are necessary for agency internal auditors.

Auditor Wood reminded the members, Internal Audit is required by State Law, and suggested that agencies without funding to support internal audit positions may need to reassess current positions to allocate to Internal Audit.

State Budget Director Charles Perusse mentioned if the Governor's proposed budget is approved, it will 1) provide flexibility to hire and retain the best employees as there is currently too much turnover; 2) provide for additional staffing to offset agencies with minimal levels; and 3) provide additional salary funding for each agency to use for recruitment. These items have been discussed for a long time and he looks forward with anticipation that they will gain support.

2. Self-Assessment Maturity Model

Dr. Combs shared a power point displaying the Federal Financial Management Maturity Model which included five specific competency levels as defined in the following areas of A) Operational Efficiency, B) Financial Systems and Reporting and C) Financial Integrity; all which coincide with Internal Audit Functions. The five competency levels are: 1) Inadequate – Practices that are deficient and inhibit day to day operations, 2) Basic – Practices that support day to day operations but rely on inefficient manual procedures, 3) Capable – Practices that support

operations under routine conditions but often strained by changing circumstances, 4) Effective – Practices that are robust and supported by continuous improvement, and 5) Leading – Practices that set the bar, anticipating challenges and proactively creating solutions. The Federal model is workable, understandable and coincides with Internal Audit functions. Dr. Combs advised, “It doesn’t matter where you are as long as you are progressing where you want to go.”

Barbara Baldwin advised that OSBM, the University System Office, and the Auditor’s Office put together a focus group that consisted of ten directors this past January to work on Internal Audit assessments. Assessment work from the focus group was shared with a task force of internal auditors to encourage self-evaluations and that information was provided back to the focus group. Valuable information and feedback were received, which aided the Internal Audit Assessment function. Ms. Baldwin would like the opportunity to teach at least one level of the assessment module in future workshops and plans to provide more information to the COIA at future meetings.

3. Productivity Tool

Barbara Baldwin briefed the Council on a productivity tool that will enhance internal audit functions. Productivity tools are an expensive means which requires DIT support to create a portfolio to maintain automated processes for more efficiency. High risk areas must be identified, and more input is needed by the Council to complete. Although this may take several months to establish, this will serve in similar ways as the analytics tool that Central Internal Audit recently adopted.

4. External Quality Assurance Review Update

Dr. Combs indicated Barbara Baldwin would be sharing with the Council in the coming days information on agencies that are up for their external peer review. There were eight agencies due last year (2020) and five agencies due this year (2021).

C. Future Meetings

This meeting concluded after discussion on the following: 1) processes, 2) productivity and 3) quality assurance. Dr. Combs thanked all the Council members for their participation and encouraged their feedback for more pertinent assessment modules.

The next Council of Internal Audit meeting is scheduled for July 14, 2021 at 9:00 a.m.

With no further discussion, Secretary Pam Cashwell moved to adjourn, motion seconded by Secretary Ron Penny and the meeting adjourned at 10:07 a.m.

Witness my hand, this ____ day of ____ 2021.

Linda Combs, State Controller, Chair

Barbara Baldwin, Secretary



CENTRAL INTERNAL AUDIT OFFICE CHARTER

INTRODUCTION:

Internal Auditing is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of state agencies. It assists these agencies in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organization's governance, risk management, and internal control.

ROLE:

The Central Internal Audit Office is established by General Statute Chapter 143, Article 79. The Central Internal Audit Office's responsibilities are defined by these laws to include staffing the Council of Internal Auditing. The Council of Internal Auditing has authority to set policy and direct the work of the Central Internal Audit Office.

PROFESSIONALISM:

The Central Internal Audit Office will govern itself by adherence to The Institute of Internal Auditors' mandatory guidance including the Definition of Internal Auditing, the Code of Ethics, the Core Principles, and the International Standards for the Professional Practice of Internal Auditing (Standards). This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the Central Internal Audit Office's performance.

The requirement within General Statute Chapter 143, Article 79 will also be adhered to as applicable to guide operations. In addition, the Central Internal Audit Office will adhere to the Office of State Budget and Management's relevant policies and procedures and the internal audit internal procedure manual.

AUTHORITY:

The Central Internal Audit Office, with strict accountability for confidentiality and safeguarding records and information, is authorized full, free, and unrestricted access to any and all state agency's records, physical properties, and personnel pertinent to carrying out any engagement. All employees are requested to assist the Central Internal Audit Office in fulfilling its roles and responsibilities.

ORGANIZATION:

The Central Internal Audit Director will report functionally to the Council of Internal Auditing (Council) and administratively State Budget Officer.

The functional oversight of the Council includes:

- Approve the internal audit charter.
- Approve the risk-based internal audit plan.
- Receive communications from the Central Internal Audit Director on the Central Internal Audit Office's performance relative to its plan and other matters.
- Make appropriate inquiries of the Central Internal Audit Director to determine whether there is inappropriate scope or resource limitations.

The Central Internal Audit Director will communicate and interact directly with the Council, including in executive sessions and between Council meetings as appropriate.

Central Internal Audit Director reports administratively to State Budget Director. The OSBM management structure facilitates the day-to-day operations of Central Internal Audit Office. Administration reporting includes:

- Budgeting and management accounting.
- Human resource administration, including personnel evaluation and compensation.
- Internal communications and information flows.
- Administration of the Central Internal Audit Office's policies and procedures.

INDEPENDENCE AND OBJECTIVITY:

The Central Internal Audit Office will remain free from interference by any element in the agencies, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of a necessary independent and objective mental attitude.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair internal auditor's judgment.

Internal auditors will exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

The Central Internal Audit Director will confirm to the Council, at least annually, the organizational independence of the Central Internal Audit Office.

RESPONSIBILITY:

The scope of internal auditing encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the organization's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to achieve the organization's stated goals and objectives. This may include:

- Evaluating risk exposure relating to achievement of the organization's strategic objectives.
- Evaluating the reliability and integrity of information and the means used to identify, measure, classify, and report such information.
- Evaluating the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations which could have a significant impact on the organization.
- Evaluating the means of safeguarding assets and, as appropriate, verifying the existence of such assets.
- Evaluating the effectiveness and efficiency with which resources are employed.
- Evaluating operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.
- Monitoring and evaluating governance processes.
- Monitoring and evaluating the effectiveness of the organization's risk management processes.
- Performing consulting and advisory services related to governance, risk management and control as appropriate for the organization.
- Reporting periodically on the Central Internal Audit Office's purpose, authority, responsibility, and performance relative to its plan.
- Evaluating specific operations at the request of the Council or management, as appropriate.

Additional responsibility includes administration of the Council programs. These duties include:

- Administering and coordinating of the peer review program.
- Identifying and providing training to state government internal auditors.
- Staffing the Council meetings.
- Developing and maintaining guideline and best practice manual.
- Administering the Internal Auditor's Award of Excellence program.
- Drafting the annual accomplishment report.
- Conducting staffing analysis for internal audit resources.
- Maintain a repository of internal audit reports and plans.
- Conduct special project at the request of the Council.

INTERNAL AUDIT PLAN:

At least annually, the Central Internal Audit Director will submit to senior management and the Council a risk-based internal audit plan for review and approval. The Central Internal Audit Director will communicate the impact of resource limitations and significant interim changes to senior management and the Council.

The internal audit plan will be developed based on a prioritization of the audit universe using a risk-based methodology, including input of senior management. The Central Internal Audit Director will review and adjust the plan, as necessary, in response to changes in the organization's business, risks, operations, programs, systems, and controls. Any significant deviation from the approved internal audit plan will be communicated to senior management and the Council.

REPORTING AND MONITORING:

A written report will be prepared and issued by the Central Internal Audit Director or designee following the conclusion of each internal audit engagement and will be distributed as appropriate.

The internal audit report may include management's response and corrective action taken or to be taken in regard to the specific findings and recommendations. Management's response, whether included within the original audit report or provided thereafter (i.e. within thirty days) by management of the audited area should include a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented. The Central Internal Audit Office will be responsible for appropriate follow-up on engagement findings and recommendations. All significant findings will remain in an open issues file until cleared.

The Central Internal Audit Director will periodically report to senior management and the Council on the Central Internal Audit Office's purpose, authority, and responsibility, as well as performance relative to its plan.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM:

The Central Internal Audit Office will maintain a quality assurance and improvement program that covers all aspects of the Central Internal Audit Office. The program will include an evaluation of the Central Internal Audit Office's conformance with the Definition of Internal Auditing and the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The program also assesses the efficiency and effectiveness of the Central Internal Audit Office and identifies opportunities for improvement.

The Central Internal Audit Director will communicate to senior management and the Council on the Central Internal Audit Office's quality assurance and improvement program, including results of ongoing internal assessments and external assessments conducted at least every five years.

This Internal Audit Charter was approved on this day ____ of _____, 2021

Linda Combs, Chairman of the Council of Internal Auditing

Charles Perusse, State Budget Officer

Barbara Baldwin, Central Internal Audit Director

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External Quality Assurance Review Status				
As of June 30, 2021				
Agency/University	Month Due	Year Due	QAR Progress	Source of Review
Department of Justice*	November	2019	None	Council Peer Review Program
Department of Administration*	June	2019	PC	Council Peer Review Program
Department of Information Technology*	August	2019	DNC	Council Peer Review Program
NC Education Lottery	February	2020	GC	Institute of Internal Auditors
Department of Public Safety*	March	2020	PC	Council Peer Review Program
Department of Public Instruction	February	2020	GC	Council Peer Review Program
University of North Carolina - Pembroke	February	2020	PC	Council Peer Review Program
University of North Carolina - Greensboro	March	2020	PC	Council Peer Review Program
Wildlife Resources Commission	May	2020	DNC	Council Peer Review Program
Department of Cultural and Natural Resources	July	2020	PC	Council Peer Review Program
University of North Carolina Hospital	August	2020	GC	Council Peer Review Program
Department of State Treasurer	March	2021	None	Council Peer Review Program
East Carolina University	April	2021	GC	Association of Colleges and University Auditors
University of North Carolina - Wilmington	June	2021	GC	Council Peer Review Program
Elizabeth City State University	December	2021		Council Peer Review Program
Employment Security Services-Commerce	December	2021		Council Peer Review Program
Community College Central Office	April	2022		Council Peer Review Program
Department of Agriculture & Consumer Services	September	2022		Council Peer Review Program

* Bold Agencies spoke at Council meeting

Legend

GC: Generally conforms with the Institute of Internal Auditors Standards (high rating)

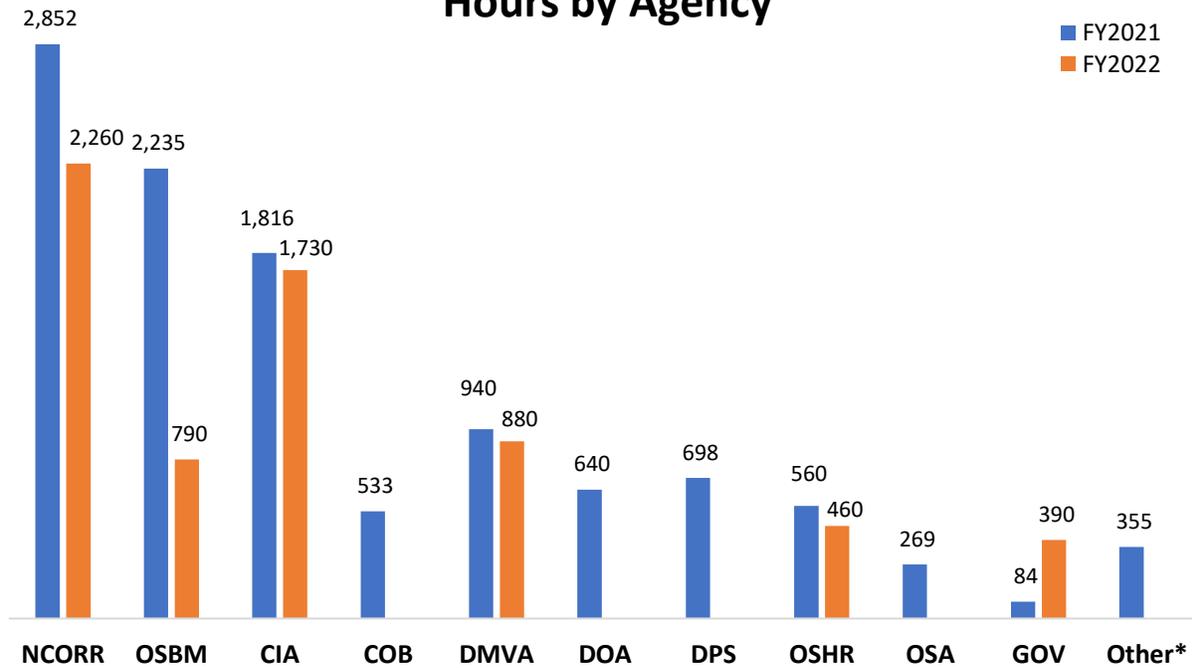
PC: Partially conforms with the Institute of Internal Auditors Standards

DNC: Does not conform with the Institute of Internal Auditors Standards

- External Quality Assurance Review is overdue
- External Quality Assurance Review is due by end of calendar year
- External Quality Assurance Review is due next calendar year

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Central Internal Audit Office Work Plan Summary Hours by Agency



Legend

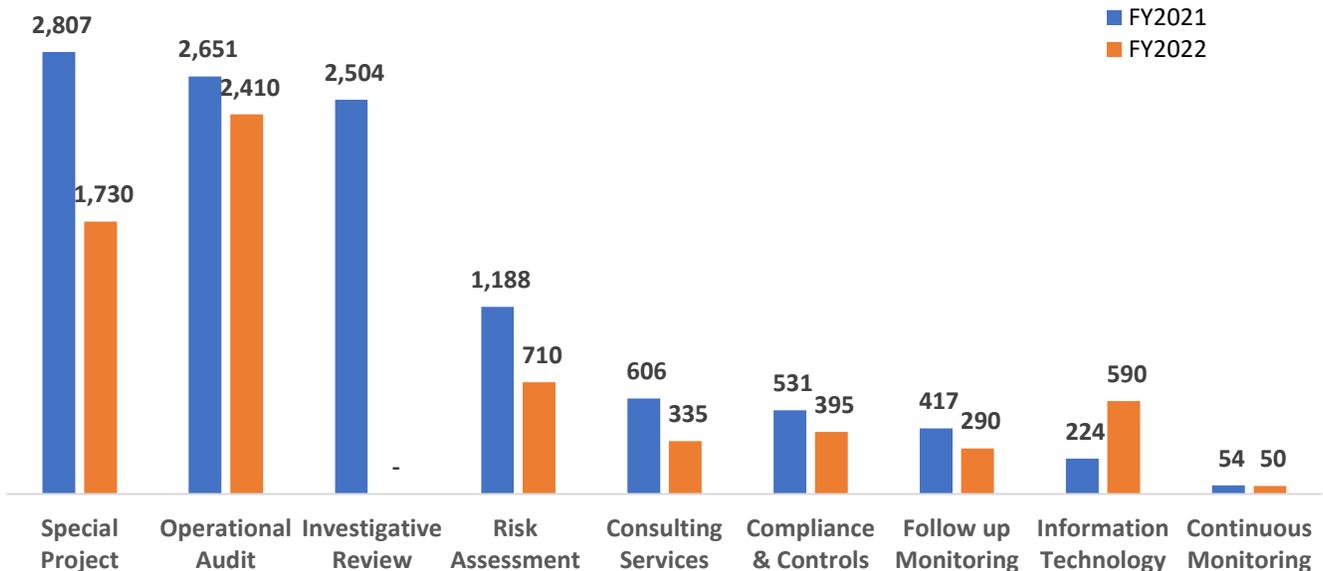
- CIA:** Council of Internal Auditing
- COB:** Commissioner of Banks
- DMVA:** Department of Military and Veteran's Affairs
- DOA:** Department of Administration
- DPS:** Department of Public Safety
- GOV:** Office of the Governor
- NCORR:** North Carolina Office of Recovery and Resiliency
- OSA:** Office of the State Auditor
- OSBM:** Office of State Budget and Management
- OSHR:** Office of State Human Resources
- Other:** Department of Commerce, Department of Justice, Department of Transportation

Notes

1. NCORR funds two full time internal auditors to perform work related to the federal disaster funds received for Hurricanes Matthew and Florence.
2. CIA relates to the administration of the Council programs and special projects including: training program, peer review program, IIA memberships program, intern program, Self-Assessment Maturity Model, Internal Audit Job Specs, Internal Audit Award of Excellences, staffing Council meeting, holding monthly internal audit director meetings, and developing the annual report.
3. COB and OSA have no hours assigned during fiscal year 2022 because OSBM ceased functioning as the internal audit program during fiscal year 2021. COB has hired the Department of Commerce to serve as its internal audit program. OSA is hiring a contractor to function as its internal audit program.

Central Internal Audit Office Work Plan Summary

Hours by Type of Engagement



Notes

1. Special Project hours, most of fiscal year (FY) 2021 and all FY 2022 hours, relate to the administration of the Council training, peer review, IIA memberships, internal auditor award of excellence and statewide intern programs; developing the self-assessment maturity model, internal audit job specs and annual report; staffing Council meetings; and holding monthly internal audit director meetings. Other special projects in FY 2021 included establishing the North Carolina Pandemic Recovery Office and assisting the Department of Transportation with using the state term contract for supplementing internal audit staff.
2. There was a timing change for the completion of the risk assessments which increased the risk assessment hours for FY 2021. Risk assessments were performed in July 2020 and August 2020 to develop the FY 2021 risk-based audit plan. To ensure the audit plan was developed by July 1, 2021, the risk assessment process was changed to May 2021 and June 2021. Because of this timing change, two risk assessments were performed during FY 2021, thereby increasing the total hours.

**Central Internal Audit Office
Work Plan
July 1, 2020 to June 30, 2022**

Audit Topic	Agency	Type of Audit	Risk Score*	Fiscal Year	Hour	Status
FY 2021 Engagements						
Risk Assessment	COB	Risk Assessment	-	2021	109	Complete
Risk Assessment	DMVA	Risk Assessment	-	2021	185	Complete
Risk Assessment	GOV	Risk Assessment	-	2021	30	Complete
Risk Assessment	NCORR	Risk Assessment	-	2021	330	Complete
Risk Assessment	OSA	Risk Assessment	-	2021	83	Complete
Risk Assessment	OSBM	Risk Assessment	-	2021	118	Complete
Risk Assessment	OSHR	Risk Assessment	-	2021	98	Complete
Risk Assessment	COB	Risk Assessment	-	2021		Dropped
Risk Assessment	DMVA	Risk Assessment	-	2021	35	Complete
Risk Assessment	GOV	Risk Assessment	-	2021	20	Complete
Risk Assessment	NCORR	Risk Assessment	-	2021	100	Complete
Risk Assessment	OSA	Risk Assessment	-	2021		Dropped
Risk Assessment	OSBM	Risk Assessment	-	2021	40	Complete
Risk Assessment	OSHR	Risk Assessment	-	2021	40	Complete
Commerce Accounting Fee (Carryforward)	COB	Operational	2.10	2021	200	In Progress
Veterans Nursing Homes	DMVA	Operational	2.63	2021		Dropped
On and Off boarding process (Carryforward)	DMVA	Operational	2.23	2021	150	In Progress
Benchmark four programs (Carryforward)	DMVA	Operational	2.63	2021	160	In Progress
Economic Development Accountability & Standards Committee	DOC	Operational	-	2021	219	Complete
AmeriCorps	GOV	Operational	2.10	2021	24	Complete
Manufacture/Mobile Home Recovery Program	NCORR	Operational	2.05	2021	998	Complete
Horne Contract Performance Monitoring (Carryforward)	NCORR	Operational	2.14	2021	400	In Progress
Succession Planning (Carryforward)	OSBM	Operational	1.96	2021	180	In Progress
Internal Control Review of QuickBooks (Carryforward)	OSHR	Integrated	2.35	2021	320	In Progress
ITGC	COB	IT	2.87	2021	224	Complete
EU Security & P/E Controls	DMVA	IT	2.86	2021		Dropped
IT Security & DR	OSA	IT	3.00	2021		Dropped
System Access Controls-Provisioning/Deprovisioning	OSBM	IT	2.13	2021		Dropped

**Central Internal Audit Office
Work Plan
July 1, 2020 to June 30, 2022**

Audit Topic	Agency	Type of Audit	Risk Score*	Fiscal Year	Hour	Status
EAGLE	OSBM	Internal control	2.06	2021	75	Complete
Disabled Veterans Memorial grant	DMVA	Compliance	2.23	2021	116	Complete
Civil Penalties payments (Carryforward)	OSBM	Compliance	2.06	2021	140	In Progress
SL 2019-224 State Disaster (Carryforward)	OSBM	Compliance	2.51	2021	200	In Progress
Pcard Quarterly Monitoring	DMVA	Continuous	2.23	2021	10	Complete
Pcard Quarterly Monitoring	GOV	Continuous	1.55	2021	10	Complete
Pcard Quarterly Monitoring	NCORR	Continuous	2.11	2021	10	Complete
Pcard Quarterly Monitoring	OSA	Continuous	1.60	2021		Dropped
Pcard Quarterly Monitoring	OSBM	Continuous	2.06	2021	14	Complete
Pcard Quarterly Monitoring	OSHR	Continuous	1.76	2021	10	Complete
Fraudulent Documents	DMVA	Investigation	-	2021	72	Complete
Council for Women grantee (Carryforward)	DOA	Investigation	-	2021	320	In Progress
Council for Women grantee (Carryforward)	DOA	Investigation	-	2021	320	In Progress
DOJ State Crime Lab	DOJ	Investigation	-	2021	100	In Progress
Expenditure Review	DPS	Investigation	-	2021	698	Complete
Construction Company	NCORR	Investigation	2.05	2021	335	Complete
Delay in Rehabilitation of Home Chilton dr.	NCORR	Investigation	2.05	2021	100	Complete
Delay in Rehabilitation of Home Berry St.	NCORR	Investigation	-	2021	102	Complete
Multi-Homes	NCORR	Investigation	-	2021	72	Complete
Contract Fraud	NCORR	Investigation	-	2021	146	Complete
HOPE Program JG	NCORR	Investigation	-	2021	45	Complete
HOPE Program DG	NCORR	Investigation	-	2021	16	Complete
HOPE Program CC	NCORR	Investigation	-	2021	13	Complete
HOPE Program ML	NCORR	Investigation	-	2021	21	Complete
HOPE Program ARA	NCORR	Investigation	-	2021	27	Complete
HOPE Program TWC	NCORR	Investigation	-	2021	47	Complete
HOPE Program AC	NCORR	Investigation	-	2021	17	Complete
Wayne County	NCORR	Investigation	-	2021	53	Complete
CAREs Funds	DMVA	Consulting		2021	9	Complete

**Central Internal Audit Office
Work Plan
July 1, 2020 to June 30, 2022**

Audit Topic	Agency	Type of Audit	Risk Score*	Fiscal Year	Hour	Status
Military Affairs Data Dashboards (Carryforward)	DMVA	Consulting	2.26	2021	150	In Progress
STC 946C assistance (Carryforward)	DOJ	Consulting	-	2021	22	In Progress
Infrastructure Program Subrecipient Best Practices	NCORR	Consulting	1.85	2021		Dropped
HOPE Evaluation Team	NCORR	Consulting	-	2021	20	Complete
Budget Manual Update CFT	OSBM	Consulting	1.96	2021	163	Complete
Performance Management Practice CFT	OSBM	Consulting	1.50	2021	25	Complete
Asset Identification	OSBM	Consulting	2.06	2021	91	Complete
PED HealthConnex	OSBM	Consulting	-	2021	93	Complete
Temporary Solutions - Administrative Fee	OSHR	Consulting	2.35	2021	33	Complete
Flex Benefits Fund Analysis	OSHR	Consulting	2.26	2021		Dropped
Contract Monitoring	DMVA	Follow up	2.23	2021	53	Complete
ITGC Follow up	OSA	Follow up	3.00	2021	186	Complete
IBIS Access Reviews Follow up (Carryforward)	OSBM	Follow up	2.13	2021	95	In Progress
HR Hiring Process Follow up	OSBM	Follow up	1.63	2021	24	Complete
Contract Management Follow up	OSHR	Follow up	1.76	2021	59	Complete
UNC-P Quality Assurance Review	CIA	QAR	-	2021	127	Complete
UNC-G Quality Assurance Review	CIA	QAR	-	2021	172	Complete
AOC Quality Assurance Review	CIA	QAR	-	2021	193	Complete
WRC Quality Assurance Review	CIA	QAR	-	2021	180	Complete
Self-Assessment	CIA	Special Project	-	2021	20	Complete
STC 946C assistance	DOT	Special Project	-	2021	14	Complete
NC PRO start up	OSBM	Special Project	-	2021	977	Complete
Maturity Model creation and training	CIA	Special Project	-	2021	75	Complete
Internal Audit Job Specs creation	CIA	Special Project	-	2021	92	Complete
Intern Program	CIA	Special Project	-	2021	17	Complete
Training Program	CIA	Special Project	-	2021	242	Complete
IIA membership	CIA	Special Project	-	2021	86	Complete
Peer Review Program	CIA	Special Project	-	2021	180	Complete
Award of Excellence	CIA	Special Project	-	2021	18	Complete

**Central Internal Audit Office
Work Plan
July 1, 2020 to June 30, 2022**

Audit Topic	Agency	Type of Audit	Risk Score*	Fiscal Year	Hour	Status
Annual Activity Report	CIA	Special Project	-	2021	85	Complete
Council Meetings	CIA	Special Project	-	2021	133	Complete
IA Director Meeting	CIA	Special Project	-	2021	36	Complete
QAIP	CIA	Special Project	-	2021	120	Complete
Council Central Database	CIA	Special Project	-	2021	40	Complete
FY 2022 Engagements						
Risk Assessment	DMVA	Risk Assessment		2022	150	
Risk Assessment	GOV	Risk Assessment		2022	100	
Risk Assessment	NCORR	Risk Assessment		2022	200	
Risk Assessment	OSBM	Risk Assessment		2022	130	
Risk Assessment	OSHR	Risk Assessment		2022	130	
Single Family Recovery Program (Step 6-8)	NCORR	Operational	2.05	2022	750	Deferred
Constituent Affairs Review	NCORR	Operational	2.14	2022	250	
Strategic Buyout Program (MIT)	NCORR	Operational	2.00	2022	350	
Account Payables	NCORR	Operational	2.11	2022	300	
NC Flex Payments	OSHR	Operational	2.26	2022	160	
Future Capacity Needs Cemetary	DMVA	Operational	2.43	2022	300	
Future Capacity Needs VA Homes	DMVA	Operational	3.13	2022	300	
Change Management of Gen-gov systems	GOV	IT	2.94	2022	180	
Governance (GEIT) Assessment	NCORR	IT	3.37	2022	250	Deferred
Access Control Review	OSHR	IT	2.67	2022	160	
EAGLE	OSBM	Internal control	2.06	2022	75	
Grant Monitoring (Direct Appropriations)	OSBM	Compliance	2.06	2022	320	
Pcard Quarterly Monitoring	DMVA	Continuous	2.23	2022	10	
Pcard Quarterly Monitoring	GOV	Continuous	1.55	2022	10	
Pcard Quarterly Monitoring	NCORR	Continuous	2.11	2022	10	
Pcard Quarterly Monitoring	OSBM	Continuous	2.06	2022	10	
Pcard Quarterly Monitoring	OSHR	Continuous	1.76	2022	10	
Performance Management Practice CFT	OSBM	Consulting	1.50	2022	75	

**Central Internal Audit Office
Work Plan
July 1, 2020 to June 30, 2022**

Audit Topic	Agency	Type of Audit	Risk Score*	Fiscal Year	Hour	Status
Contact Management Upgrade	OSBM	Consulting	2.31	2022	60	
IT Resource Assessment	OSBM	Consulting	2.17	2022	120	Deferred
Grant Monitor Manual Assessment	DMVA	Consulting	2.23	2022	40	
Contract Monitor Manual Assessment	DMVA	Consulting	2.23	2022	40	
Disabled Veterans Memorial Grant	DMVA	Follow up	2.63	2022	40	
AmeriCorps follow up	GOV	Follow up	2.10	2022	100	
MHU Recovery Program follow up	NCORR	Follow up	2.05	2022	150	
Self-Assessment	CIA	Special Project		2022	20	
Continuous audit/data analytics	CIA	Special Project		2022	350	
Internal Audit Job Spec Crosswalk	CIA	Special Project		2022	120	
Maturity Model	CIA	Special Project		2022	100	
Council Meetings	CIA	Special Project		2022	100	
Intern Program	CIA	Special Project		2022	50	
Training Program	CIA	Special Project		2022	350	
IIA Membership Program	CIA	Special Project		2022	100	
Peer Review Program	CIA	Special Project		2022	150	
Award of Excellence	CIA	Special Project		2022	30	
Annual Activity Report	CIA	Special Project		2022	120	
Council Meetings	CIA	Special Project		2022	40	
IA Director meetings	CIA	Special Project		2022	40	
QAIP	CIA	Special Project		2022	120	
Council Central Database	CIA	Special Project		2022	40	
Contingency				2022	1,500	
Total FY 2021					10,982	
Total FY 2022					8,010	
Grand Total					18,992	

* Risk score range from 1 to 5 with 1 being low risk to 5 being high risk

Legend

CIA: Council of Internal Auditing

COB: Commissioner of Banks

DMVA: Department of Military and Veteran's Affairs

DOA: Department of Administration

DOC: Department of Commerce

DOJ: Department of Justice

DOT: Department of Transportation

DPS: Department of Public Safety

GOV: Office of the Governor

NCORR: Office of Recovery and Resiliency

OSA: Office of the State Auditor

OSBM: Office of State Budget and Management

OSHR: Office of State Human Resources

QAIP: Quality Assurance Improvement Program

QAR: Quality Assurance Reviews