



Office of Internal Audit

Quarterly Newsletter

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Message from the Chairman

Former North Carolina Supreme Court Justice Willis P. Whichard recently penned an article for the North Carolina Retired Governmental Employees' Association newsletter, *Living Power*, in which he commented on the public perception that "corruption" is widespread in state government. Like Justice Whichard, I don't believe that indictments or convictions of a few indicate that the entirety of state government employees are lacking in competence, integrity or the desire to be accountable. What I do believe is that the functional role, actions, and recommendations of the internal auditor is at the core of agency measures that will help those who believe that corruption is persuasive come to an alternative conclusion. As we all know, the risk management actions internal auditors recommend to management help prevent and detect misconduct and protect the interests of the taxpayer in their state government. For all that you have done and will continue to do to make state government a more effective and respected workplace, I thank you.

David McCoy

Items of Interest:

New IIA Practice Guides – The IIA has published two new practice guides. As a member of the IIA, you can download these guides for free. Non members price \$25.00. Just click on the links below.

- Practice Guide: [Internal Auditing and Fraud](#), December 2009
- Practice Guide: [GTAG-13 Fraud Prevention and Detection in an Automated World](#), December 2009

OIA New Employees – The Office of Internal Audit is pleased to announce the addition of three internal auditors to our staff. These auditors will focus on American Recovery and Reinvestment Act (ARRA) funds.

Jeanette Allen is a CPA and graduated with a Masters in Accounting from North Carolina State University. Ms. Allen will focus on ARRA funding within the Department of Environment and Natural Resources.

Ron Sellers graduated with a BS in Accounting from North Carolina Agricultural and Technical University. Mr. Sellers will focus on ARRA funding within the Department of Health and Human Services.

Yi-Chun (A.k.a. Edie) Chung is a CPA and graduated with a Masters in Journalism from National Chongchi University in Taiwan and a Masters in Accounting from North State University. Ms. Chung will focus on several ARRA programs.

Did You Know?



The purpose of "Did You Know" is to spotlight an internal auditor, group of auditors, or an entire audit shop. This feature provides a venue to profile internal auditors around the State and/or recognize civic, personal, or professional accomplishments. Our March 2010 "Did You Know,".....Is **Wanda Oakley**. Wanda Oakley is the Audit Manager, Office of Internal Audit, NC Department of Health and Human Services. But did you know she is a CPA, a CFE, a CGFM and a member of the AICPA, NCACPA, IIA, AGA and ACFE? A graduate of the Kenan-Flagler School of Business at UNC-Chapel Hill, Wanda has worked in public accounting, corporate accounting, government and non-profit accounting. Wanda has taught courses in both not for profit grants administration across the state as well as accounting and tax courses in the North Carolina Community College system.

Looking toward the future, Wanda strives to find better ways to accomplish audit reviews improve procedures for the detection of fraud, waste and abuse; as well as, introduce better methods for solving the ever growing challenges in auditing.

Featured Activity

EZ-R Stats Training – The Office of Internal Audit is pleased to announce a training opportunity in conjunction with EZ-R Stats Training. This training will provide State internal auditor's professional training and eight CPE credits for no cost. Training dates and times to be announced soon. Please email any training questions to internalauditinfo@osbm.nc.gov

Audit Services – The Office of Internal Audit has resources available to assist agencies and universities with assurance engagements or consulting services for programs or activities receiving American Recovery and Reinvestment Act (ARRA) funds. You can request an audit engagement for a specific program, function or activity or request a guest auditor to participate on an audit you are conducting within your agency or university. These resources are free but work must be related to ARRA funds. If you would like to request services, please contact Barbara Baldwin at 807-4721 or Barbara.baldwin@osbm.nc.gov.

Reminders



Council of Internal Auditing Next Meeting – The next meeting Council Meeting is April 14, 2010 at 9:00 AM, in the Commission Room located on the 5th floor of the Administrative Building.

Staffing Changes – The OIA maintains a contact list of all internal auditors throughout the State which is used to communicate information. Your assistance is needed to ensure the list stays current. When you have auditors that separate from your employment or new hires, please inform our office at internalauditinfo@osbm.nc.gov. Put *Staffing Change* in the subject line and include the name, title and contact information of new hires or the name of separated employees in your correspondence.

Audit Reports – Please remember audit reports must be submitted to the Council within 10 days after they are completed. Reports should be emailed to internalauditinfo@osbm.nc.gov and place "report" in the subject line.

Office of Internal Audit Contacts

If you need assistance with technical questions or auditing contact Barbara Baldwin at 919.807.4721 or Barbara.Baldwin@osbm.nc.gov. For administrative questions, quality assurance review requests, or improvement ideas contact Betty Haley at 919.807.4719 or Betty.Haley@osbm.nc.gov. You can also visit our [website](#).