



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Mr. Peter Hans*

*President*

Annual Audit Plan  
North Carolina Community College System Office  
Fiscal Year Ending June 30, 2019

## INTRODUCTION

The Audit Plan outlines the planned internal audit activities for fiscal year 2018-19.

Internal Audit to comply with auditing standards that provide a framework for conducting high quality audit engagements with competence, integrity, objectivity, and independence.

### TYPES OF PROJECTS

Projects in the Annual Audit Plan may consist of the following types of work:

#### **Performance Audits**

Performance audits examine the use of the System Office's resources to evaluate whether those resources are being used in the most effective and efficient manner to fulfill the System Office's goals and objectives. An operational audit may include elements of the other audit types listed below.

#### **Compliance Audits**

Compliance audits review adherence to laws, regulations, policies, and procedures. Recommendations typically call for improvements in processes and controls intended to ensure compliance with regulations.

#### **Investigative Audits**

Investigative Audits substantiate or disprove allegations pertaining to fraud, waste, or abuse in the System Office.

#### **Non-Audit Services**

Consulting services add value and improve governance, risk management, and control processes. These services may or may not result in the issuance of a report.

**Attachment AUD 01**

Division	Activity	Focus	Budgeted Hours	Date
System Office	Audit of Fixed Assets	Review and sample of fixed assets maintained by the System Office.	80	9/30/2018
System Office	Audit of Travel Approval and Reimbursement Processes	Review travel authorization and reimbursements to ensure compliance with S.O. policies	80	10/31/2018
System Office	EAGLE	EAGLE Risk Assessment	40	12/31/2018
System Office	Risk Assessment and Audit Plan	Conduct risk assessment and update audit plan	320	1/31/2019
System Office	EAGLE	EAGLE Narratives and Walkthroughs	80	1/31/2019
System Office	Audit of Harassment policies	Review newly developed harassment policies developed by HR to ensure forms are being reviewed and signed by employees	40	3/31/2019
System Office	EAGLE	EAGLE testing	100	4/30/2019
System Office	IT Controls Audits	Perform audits of IT controls to ensure compliance with DIT, and help prepare written S.O. policies	360	6/30/2019
System Office	Special Projects	Consulting Services/Technical Assistance	500	6/30/2019
System Office	Audit	Fraud and investigative audits	as needed	6/30/2019