



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Peter Hans, President

Annual Audit Plan
North Carolina Community College System Office
Fiscal Year Ending June 30, 2020

INTRODUCTION

The Audit Plan outlines the planned internal audit activities for fiscal year 2019-20.

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	Internal Audit Manual	Complete manual detailing purpose and process	40	8/31/2019
System Office	State Board Process Review	Review of the process of preparing documents for State Board meetings.	60	9/30/2019
System Office	Badge Access Audit Follow-up	Follow-up on previous audit of badge access to determine if recommendations were made.	60	10/31/2019
System Office	IT User Credential Access Audit	Audit to ensure that only active employees have electronic access	100	11/30/2019
System Office	EAGLE	EAGLE Risk Assessment	80	12/31/2019
System Office	EAGLE	EAGLE Narratives and Walkthroughs	70	1/31/2020
System Office	Audit of Fixed Assets	Review a sample of fixed assets maintained by the System Office.	80	2/29/2020
System Office	EAGLE	EAGLE testing	80	4/30/2020
System Office	Cyber Security Audit	Audit of an area related to System Office cyber security; TBD.	100	5/31/2020
System Office	Enterprise Risk Management		320	6/30/2020
System Office	Business Continuity Plan	Create/update business continuity plan for S.O.	320	6/30/2020
System Office	Risk Assessment and Audit Plan	Complete risk assessment and update audit plan for next FY	400	6/30/2020
System Office	Special Projects	Consulting Services/Technical Assistance	500	6/30/2020
System Office	EAGLE	Performance Measures	40	6/30/2020
System Office	Audit	Fraud and investigative audits	as needed	6/30/2020