



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Thomas A. Stith III, President

Annual Audit Plan
North Carolina Community College System Office
Fiscal Year Ending June 30, 2022

INTRODUCTION

The Audit Plan outlines the planned internal audit activities for fiscal year 2021-22.

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	IT User Credentials Audit	Audit of active System Office IT user credentials.	120	9/30/2021
System Office	Secondary & Dual Employment Audit	Audit of completed secondary and dual employment forms.	100	10/31/2021
System Office	Fixed Asset Audit	Audit of non-electronic fixed assets.	150	12/31/2021
System Office	EAGLE	EAGLE Risk Assessment	90	12/31/2021
System Office	EAGLE	EAGLE Narratives and Walkthroughs	70	1/31/2022
System Office	Telework Policy Audit	Audit of the approval & record keeping for the new telework policy.	90	2/28/2022
System Office	Annual Badge Access Audit	Annual audit of the building badges and active access rights.	70	3/31/2022
System Office	NIST Follow-up Audit – Security Governance	Review implementation of policies and controls related to security governance recommendations.	250	3/31/2022
System Office	EAGLE	EAGLE testing	100	4/30/2022
System Office	Annual Electronic Asset Audit	Annual audit and tracking of electronic assets.	100	5/31/2022
System Office	NIST Follow-up Audit – Facilities & IT Environmental Management	Review updates to environment management based on recommendations.	250	6/30/2022
System Office	NIST Follow-up Audit – Risk Management	Review newly implemented risk management framework.	250	6/30/2022
System Office	Special Projects	Consulting Services	300	6/30/2022
System Office	EAGLE	Performance Measures	30	6/30/2022
System Office	Audit	Fraud and investigative audits	as needed	6/30/2022