



**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM**

*Jennifer Haygood*

*Acting President*

Annual Audit Plan  
North Carolina Community College System Office  
Fiscal Year Ending June 30, 2018

## INTRODUCTION

The Audit Plan outlines the planned internal audit activities for fiscal year 2017-18.

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 04**

<b>Activity</b>	<b>Focus</b>	<b>Budgeted Hours</b>	<b>Date</b>
Risk Assessment and Audit Plan	Review and update audit plan	24	01/31/2018
Enhancing Accountability in Government through Leadership and Education (EAGLE)	EAGLE Risk Assessment	40	01/31/2018
Audit of Secondary Employment	Determine System Office is in compliance with Secondary Employment policies	80	02/28/2018
Quality Assurance Review (QAR)	Implement recommendations contained in QAR Report	160	02/28/2018
Review of Access Rights	Review of access rights to support segregation of duties, etc.	80	02/28/2018
Review of Security Access Rights	Review of access rights to determine badge access, etc.	80	02/28/2018
College Audit Responses	Develop process for follow-up on college audit findings	80	03/28/2018
Risk Assessment	Develop more detailed risk assessment	160	03/31/2018
EAGLE	EAGLE Narratives and Walkthroughs	80	03/31/2018
EAGLE	EAGLE testing	100	06/30/2018
Special Projects	Consulting Services/Technical Assistance	500	06/30/2018
Audit	Fraud and investigative audits	as needed	06/30/2018