

**FY2022 N.C. Department of Agriculture and Consumer Services Audit Services Division Annual Internal Audit Plan**

| Project Name  | Engagement Type        | Status | Division                        | Preliminary Objective(s)   |
|---|------------------------|--------|---------------------------------|--|
| Agricultural Science Center-Construction Manager at Risk Contract                   | Operational            | CF     | Property and Construction       | <p>1. To determine if the Division has implemented appropriate internal controls to ensure optimum contract performance.</p> <p>2. To determine if the Division has implemented appropriate internal controls to prevent overbilling.</p>  |
| Agricultural Sciences Center- Construction Manager at Risk Construction Contingency | Operational            | CF     | Property and Construction       | To determine if any overcharges occurred for construction contingency change orders.   |
| Annual Mountain State Fair  | Integrated             | AP     | WNC Ag. Center                  | <p>1. To determine the effectiveness of procedures placed in operation for fair receipts.</p> <p>2. To determine the effectiveness of procedures placed in operation to ensure compliance with the carnival vendor's contract.</p> <p>3. To determine if controls have been implemented for temporary payroll to prevent overpayments.</p> |
| Covid-19 Relief Funding   | Compliance             | NP     | Multiple                        | To determine if NCDA&CS programs/sections responsible for administering Covid-19 relief funds used and distributed funds in a manner consistent with Federal and State requirements.   |
| Annual N.C. State Fair  | Integrated             | AP     | State Fair                      | <p>1. To determine if the Division has implemented sound contract management practices for its major third party service agreements.</p> <p>2. To determine if the Division has implemented effective controls for temporary payroll to prevent overpayments.</p>  |
| Property Insurance  | Consult                | NP     | Research Stations               | To determine if opportunities for improvement exist with respect to cost effectively insuring capital assets.  |
| Information Security Governance   | Information Technology | NP     | Information Technology Services | To determine if the Division has implemented sound information security governance practices consistent with state requirements.   |
| Senator Bob Martin Eastern Agricultural Center                                      | Follow-Up              | NP     | Marketing                       | To determine the status of open high risk audit observations and the impact of actions taken on identified risks.  |
| Payroll Section   | Follow-Up              | NP     | Budget and Finance              | To determine the status of open high risk audit observations and the impact of actions taken on identified risks.  |

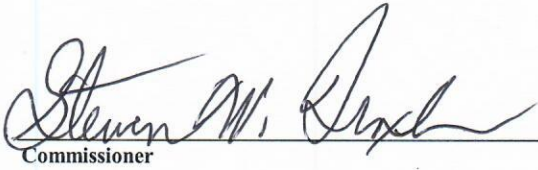
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|---------------------------------------|-----------------|----|-----------------------|---|
| Annual Mountain State Fair            | Follow-Up       | NP | Western NC Operations | To determine the status of open high risk audit observations and the impact of actions taken on identified risks.                           |
| Annual N.C. State Fair                | Follow-Up       | NP | State Fair            | To determine the status of open high risk audit observations and the impact of actions taken on identified risks.                           |
| Standards Metrology Lab               | Follow-Up       | NP | Standards             | To determine the status of open high risk audit observations and the impact of actions taken on identified risks.                           |
| Data Analytics Program                | Data Analytics  | AP | Multiple              | To build a robust data analytics program that provides insight for critical decision making.  |
| FY21 EAGLE Work                       | Special Project | CF | Multiple              | To assist the Budget and Finance Division with performing an annual assessment of internal control over financial reporting and compliance. |
| FY22 EAGLE Work                       | Special Project | AP | Multiple              | To assist the Budget and Finance Division with performing an annual assessment of internal control over financial reporting and compliance. |
| Internal Quality Assurance Review     | Self-Assessment | AP | Audit Services        | To evaluate conformance with the IIA's Code of Ethics and the IIA's Standards.  |
| Annual Risk Assessment/Audit Planning | Risk Assessment | AP | Audit Services        | To develop a risk based audit plan.   |

Acronym Definitions:

AP= Annual Project

CF= Carry Forward Project from Prior Year

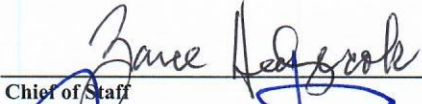
NP = New Project



Commissioner

6-21-21

Approval Date



Chief of Staff

6-21-21

Approval Date



Chief Deputy Commissioner- Administration

6-18-2021

Approval Date



Assistant Commissioner- Consumer Protection

6-21-2021

Approval Date



Assistant Commissioner- Agricultural Services

6-21-2021

Approval Date



Assistant Commissioner- NC Forest Service

6-21-2021

Approval Date



Assistant Commissioner- Western Ag. Programs

6/23/21

Approval Date



Chief Audit Officer

6/28/21

Approval Date