FY2027 N.C. Department of Agriculture and Consumer Services Internal Audit Division Audit Plan							
Assurance and Advisory Service Engagements							
Project Name	**Preliminary Objective(s)**	**Engagement Type**	**Status**	**Division/Program**	**Strategic Plan Alignment**	**Budgeted Hours**	**% of Total**
Annual Mountain State Fair	1. To determine if adequate controls have been implemented for cash handling to mitigate the risk of fraud. 2. To determine if adequate controls have been implemented to ensure carnival vendor contract compliance.	Operational/Integrated	AP	Western NC Ag. Center	Goal 4- To promote NC agriculture and agribusiness by creating positive entertainment experiences and fostering economic opportunities through the management and operation of available state facilities.	350	6%
Cherry Research Farm Inventory Management	To determine if Cherry Research Farm has implemented effective inventory management procedures for critical assets.	Operational/Integrated	NP	Research Stations	Goal 5- To provide services and support that help the Department achieve its mission and vision.	250	4%
IT Procurement Process	To determine potential process improvement opportunities to reduce process cycle time.	Advisory Service	NP	Budget and Finance/IT Services	Goal 5- To provide services and support that help the Department achieve its mission and vision.	320	5%
Annual N.C. State Fair	To determine if adequate controls have been implemented for the Fair's primary revenue streams to ensure all revenue due is collected and that fraud risks are mitigated.	Operational/Integrated	AP	N.C. State Fair	Goal 4- To promote NC agriculture and agribusiness by creating positive entertainment experiences and fostering economic opportunities through the management and operation of available state facilities.	350	6%
BRIDGE Program P-Card Usage	To determine if BRIDGE Program P-Card transactions comply with Department requirements.	Compliance	NP	N.C. Forest Service	Goal 2- To protect, manage and promote forest resources for the citizens of NC.	185	3%
Agricultural Centers Inventory Management	To determine if the Marketing Division's agricultural centers have implemented effective inventory management procedures for critical assets.	Operational/Integrated	NP	Marketing	Goal 5- To provide services and support that help the Department achieve its mission and vision.	350	6%
Animal Welfare Act Enforcement	To determine if the Animal Welfare Section has a well-managed process in place to maintain or increase the percent of complaints and investigations completed within a standard time.	Operational/Integrated	NP	Veterinary	Goal 3- To protect the public health, safety and welfare, and preserve environmental quality by monitoring and managing risk for those activities associated with production and marketing of agricultural products in NC and to prevent fraud, deception and unfair business practices for those activities within the Department's regulatory scope.	280	4%

Other/Special Projects/Investigations

Project Name	Objective	Engagement Type	Status	Division/Program	Strategic Plan Alignment	Budgeted Hours	% of Total
Data Analytics	To develop and distribute routine and requested visual analytics displays for increased insight and enhanced decision making.	Data Analytics	AP	Multiple	Goal 5- To provide services and support that help the Department achieve its mission and vision.	250	4%
Unplanned Projects	To complete unplanned projects as assigned.	N/A	AP	Multiple	Goal 5- To provide services and support that help the Department achieve its mission and vision.	953	15%
EAGLE Work	To assist the Budget and Finance Division with performing an annual assessment of internal control over financial reporting and compliance.	Internal Controls Assessment	AP	Multiple	Goal 5- To provide services and support that help the Department achieve its mission and vision.	100	2%
Annual MAPs Follow-Up	To determine the status of management action plans for high risk audit observations.	Follow-Up	AP	Multiple	Multiple Goals	80	1%
Annual Risk Assessment	To develop a risk based internal audit plan.	Risk Assessment	AP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	350	6%
Internal Quality Assurance Review	To evaluate conformance with the IIA's Global Internal Audit Standards.	Self-Assessment	AP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	150	2%
COIA Peer Review Program Engagement- UNC Pembroke	To complete a peer review as part of the COIA Peer Review Program.	Quality Assurance Review	NP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	665	11%
OSBM COIA Meetings and Work Efforts	To attend monthly meetings and fulfill reporting requirements.	N/A	AP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	25	0%
Audit Software Administration and Maintenance	To provide routine support for and enhancements to our audit management system.	N/A	AP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	25	0%
FWA Allegations Triage	To manage and assess incoming fraud, waste and abuse allegations.	N/A	AP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	25	0%
Total Direct/Chargeable Hours						**4708**	**75%**
Internal Audit General Administration						624	10%
Leave/Holiday						788	13%
Professional Development						120	2%
Total Indirect Hours						**1532**	**25%**
Grand Total Hours						**6240**	**100%**
Total IA Staff Pooled Work Hours						**6240**	

Project Hours Available/Short Based on Pooled IA Staff Work Hours 0

Acronym Definitions:

AP= Annual Project
NP = New Project

Commissioner	6-9-2026 Approval Date
Chief of Staff	6-9 2026 Approval Date
Chief Deputy Commissioner- Administration	June 9, 2026 Approval Date
Assistant Commissioner- Consumer Protection	6.9.2026 Approval Date
Assistant Commissioner- Agricultural Services	6-9-2026 Approval Date
Assistant Commissioner- NC Forest Service	6-10-26 Approval Date
Assistant Commissioner- WNC Ag Programs	6/29/26 Approval Date
Chief Audit Officer	7/2/26 Approval Date