FY2026 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%
Indirect Costs Recovery Review	To determine if our larger federal grant recipients within the Department are maximizing recovery of allowable indirect costs.	Advisory Service	NP	Multiple Divisions	Goal 5- To provide services and support that help the Department achieve its mission and vision.	400	6%
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.	Financial/Fiscal Control	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.	250	4%
Seed Lab Operations Analysis	To develop operational dashboards for providing insights into workload trends.	Advisory Service	NP	N.C. Seed Lab	Goal 1- To provide services to promote and enhance the production, marketing, and distribution of safe and healthy agricultural products and to ensure the sound stewardship of farmland and natural resources for all North Carolina citizens.	300	5%
Motor Fleet Records Requirements	To determine motor fleet records requirements compliance status for a sample of divisions.	Compliance	NP	Multiple Divisions	Goal 5- To provide services and support that help the Department achieve its mission and vision.	400	6%
Cybersecurity Practices	To determine if the ITS Division has implemented sound governance practices to manage cybersecurity.	Information Systems	NP	ITS Division	Goal 5- To provide services and support that help the Department achieve its mission and vision.	500	8%

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.	150	2%
Hurricane Helene Disaster Recovery Programs Assistance	To provide technical assistance with and/or assessment of eligibility determination processes.	Special Project	NP	Multiple	Goal 5- To provide services and support that help the Department achieve its mission and vision.	200	3%
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	Multiple Goals	250	4%
Annual MAPs Follow-Up	To determine the status of management action plans for high risk audit observations.	Follow-Up	AP	Multiple	Multiple Goals	40	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%
Software and Equipment Enhancements Research Project	To research software and equipment solutions with the potential to improve operational efficiency.	N/A	NP	Internal Audit	Goal 5- To provide services and support that help the Department achieve its mission and vision.	150	2%
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						**4230**	**68%**
Internal Audit General Administration						644	10%
Leave/Holiday						1056	17%
Professional Development						160	3%
Total Indirect Hours						**1860**	**30%**
Grand Total Hours						**6090**	**98%**
Total IA Staff Pooled Work Hours						**6240**	

Project Hours Available/Short Based on Pooled IA Staff Work Hours   150

Acronym Definitions:

AP= Annual Project
CF= Carry Forward Project from Prior Year
NP = New Project

Steve W. Troxler
Commissioner

Zane Hedgecock
Chief of Staff

Chief Deputy Commissioner- Administration

Christinal Waggett
Assistant Commissioner- Consumer Protection

Joseph French
Assistant Commissioner- Agricultural Services

Assistant Commissioner- NC Forest Service

Assistant Commissioner- WNC Ag Programs

Chief Audit Officer

6-23-2025
Approval Date

6-23-2025
Approval Date

6-13-2025
Approval Date

6-18-2025
Approval Date

6-23-2025
Approval Date

6-23-25
Approval Date

6/18/25
Approval Date

6/23/25
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