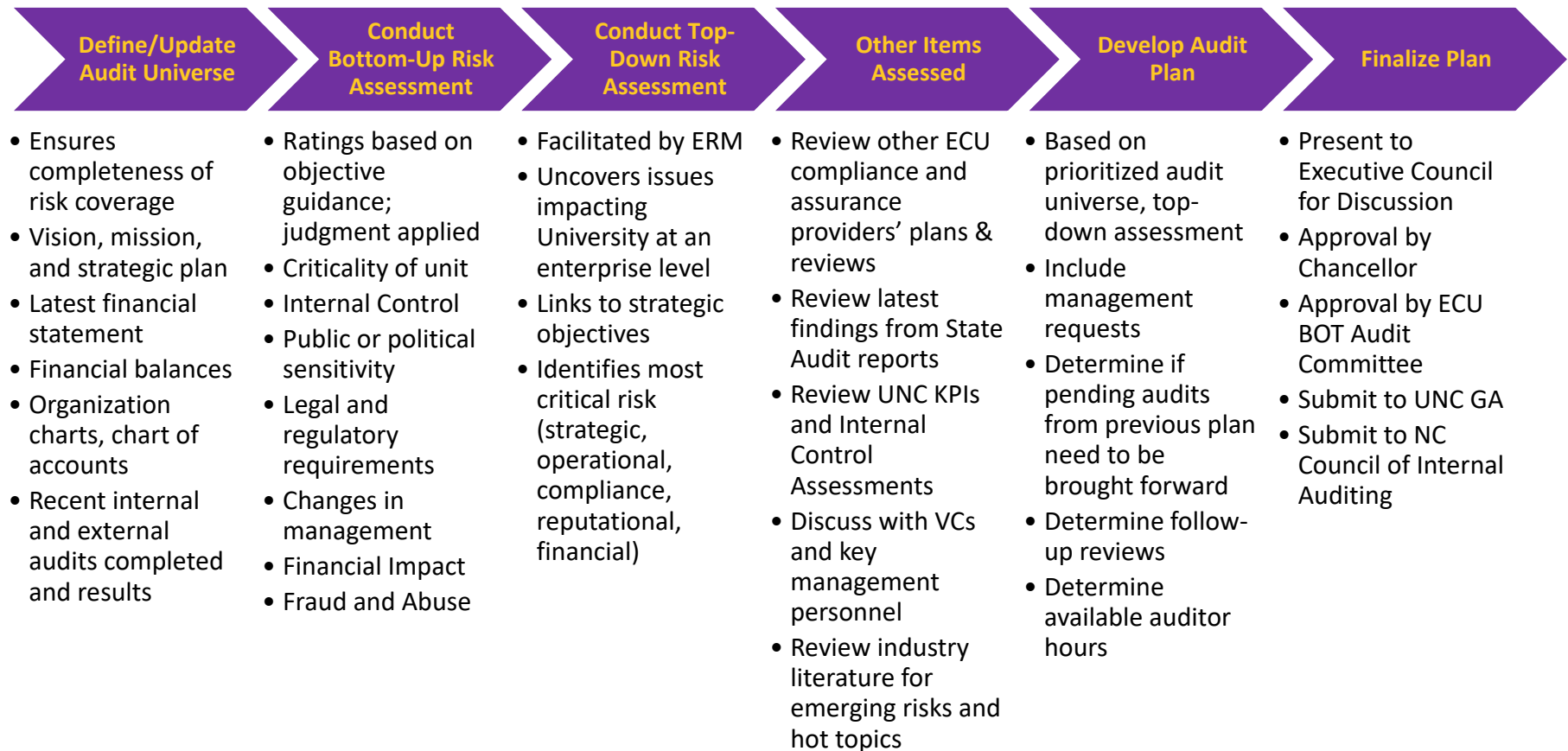


Annual Audit Planning Process – Why?

- Required to comply with IIA Standard 2010
- Required to submit to UNC System Office/BOG
- Determine the priorities of the Internal Audit team based on the assessment of risks that may affect ECU's ability to accomplish its objectives
- Coordinate activities of all compliance and risk units to avoid duplication and ensure key risks are covered

Annual Audit Planning Process – How?

Continuously Assess and Monitor Risk / Update Audit Universe and Plan



Annual Audit Planning Process – Result

- A work plan/list of priorities for the IA team
- Includes hours for unplanned consultations and investigative audits – based on historical trends
- Flexible; can and will change as new priorities emerge
- Changes will be brought to the Chancellor and BOT/Audit Committee for approval

Annual Audit Planning Process – Next Steps

- Chancellor approved in June 2019
- BOT/Audit Committee approval sought
- Submit to required external agencies in July
- CAO will keep Chancellor and BOT/Audit Committee apprised of progress and desired changes throughout the year

**East Carolina University
Office of Internal Audit
Annual Engagement Plan
By Type
FY 2019-2020**

Project Description	Budget Status	Budgeted Hours	%age of Total	Risk Ranking
Integrated/Operational Audits:				
Kronos and Timekeeping (F18032/A16038) (Data Analytics)	WIP	400	2.4%	High
PeopleAdmin Position Approval Processes	WIP	300	1.8%	High
SoDM Revenue Cycle (Data Analytics)	WIP	300	1.8%	High
ERM Maturity Assessment	CYP	300	1.8%	High
University Advancement (Gift Valuation and Accounting)	CYP	300	1.8%	High
Sponsored Programs Time and Effort Reporting	CYP	340	2.0%	High
Data Analytics Review of Payroll, Travel, Athletics, other (TBD)	CYP	500	3.0%	High
Unpaid Adjunct Faculty Members	CYP	340	2.0%	High
Research Compliance Staffing and Funding Model	CYP	300	1.8%	High
Automated Journal Vouchers Process	CYP	300	1.8%	High
Total Integrated/Operational Audit Hours		3380	20.3%	
Compliance Audits:				
Third Party Service Provider Controls	WIP	100	0.6%	High
ADA/504 Compliance	CYP	300	1.8%	High
Total Compliance Audit Hours		400	2.4%	
Information Technology Audits:				
Technology Security Assessment Process	CYP	300	1.8%	High
IT Asset Management (ITCS and non-ITCS)	CYP	300	1.8%	High
Controls over Privileged Accounts	CYP	300	1.8%	High
Total Information Technology Audit Hours		900	5.4%	
Investigative Reviews:				
Hotline Allegations Triage	CYP	120	1%	NA
Investigative Reviews - Already In Progress	WIP	200	1%	NA
Investigative Reviews - Not Yet Received/Started	CYP	2200	13%	NA
Total Investigative Audit Hours		2520	15%	
Follow-Up Reviews:				
Action Plan Tracking and Follow-Up	CYP	240	1.4%	High
University Youth Programs (A18008)	CYP	150	0.9%	High
Student Transit (L18021)	CYP	150	0.9%	High
Americorps Grant (2nd Follow-Up) (F19022)	CYP	120	0.7%	High
Security Camera Controls (A18017)	CYP	120	0.7%	High
Student Conduct Process (A19021)	CYP	80	0.5%	High
SoDM CSLCs (A18024)	CYP	100	0.6%	High
Total Follow-Up Review Audit Hours		960	4.7%	
Consultations/Management Advisory Services				
Routine/Other Consultations	CYP	800	4.8%	
Routine Data Analytics Support for Clients	CYP	200	1.2%	
University Committees Participation	CYP	500	3.0%	
ProCard Analytics for Chrome River	WIP	120	0.7%	
Assist with AICFR	WIP	40	0.2%	
Student Athlete Course Clustering	CYP	60	0.4%	
University Orientation Materials	CYP	100	0.6%	
Total Consultation Hours		1820	10.9%	

Budget Status:
CYP = Current Year Plan
WIP = Work-In-Progress on June 30

East Carolina University
Office of Internal Audit
Annual Engagement Plan
By Type
FY 2019-2020

Project Description	Budget Status	Budgeted Hours	%age of Total	Risk Ranking
Other/Special Projects:				
Coordinate and Assist with External Audits, SBI Reports, Routine Tasks	CYP	800	4.8%	NA
Audit Software Admin and Maintenance	CYP	300	1.8%	High
Student Intern Program	CYP	300	1.8%	High
Required IIA QAIP/Self-Assessment	CYP	40	0.2%	High
Develop Assurance Map	CYP	100	0.6%	High
Unplanned Special Projects as Assigned	CYP	200	1.2%	High
Risk Assessment/Audit Planning 2020-2021	CYP	80	0.5%	High
Risk Assessment/Audit Planning 2019-2020	WIP	20	0.1%	High
Total Other/Special Project Hours		1840	11.0%	
Total Direct Audit Hours		11820	71%	
Administration	CYP	1800	11%	NA
Leave/Holiday	CYP	2300	14%	NA
Professional Development	CYP	750	4%	NA
Total Indirect Audit Hours:		4850	29%	
Grand Total Audit Hours		16670	100%	

Chancellor/Date

ECU BOT Audit Committee Chair/Date

Budget Status:
 CYP = Current Year Plan
 WIP = Work-In-Progress on June 30