STATE OF NORTH CAROLINA
COUNCIL OF INTERNAL AUDITING

Nels Roseland
State Controller, Chair

Kristin Walker
State Budget Director

Pamela Cashwell
Secretary of Administration

Joshua Stein
Attorney General

Ronald Penny
Secretary of Revenue

Bradly Newkirk
Senate appointment

Nicholas Stone
House of Representatives appointment

Jessica Holmes
State Auditor

Agenda

July 10, 2024

Call to Order

D. Public Comments Period

Adjourn

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COUNCIL OF INTERNAL AUDITING
ETHICS AWARENESS
AND CONFLICT OF INTEREST REMINDER

It is the duty of every Council member to avoid both conflicts of interest and the appearances of conflict.

If any Council member has any known conflict of interest or is aware of facts that might create the appearance of such conflict, with respect to any matters coming before the Council today, please identify the conflict or the facts that might create the appearance of a conflict to ensure that any inappropriate participation in that matter may be avoided. If at any time, any new matter that raises a conflicts issue arises during the meeting, please be sure to identify it at that time.

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Minutes
April 10, 2024

Call to Order

The Council of Internal Auditing held its quarterly meeting, Wednesday, April 10th, 2024, in room 2009 of the 2nd floor in the Dobbs Building, 430 N Salisbury St, Raleigh, NC, with Chair Nels Roseland presiding.

Chair Roseland called the meeting to order at 9:00 a.m. and began by reading the Ethics Awareness and Conflict of Interest Reminder. No conflicts were noted by the members.

Chair Roseland then took a roll call of members.

The following Council of Internal Auditing Members were present:

Nels Roseland, Chair, State Controller
Kristin Walker, State Budget Director
Pamela Cashwell, Secretary of the Department of Administration (Joined Remotely)
Ronald Penny, Secretary of the Department of Revenue
Tiffany Lucas, representing Attorney General Josh Stein
Nicholas Stone, Appointee
Bradley Newkirk, Appointee
Barbara Baldwin, Executive Director, OSBM
Jessica Holmes, State Auditor

A. Approval of Minutes

No corrections were made to the October 11, 2023, minutes. Representative Stone moved to approve the October 11, 2023, minutes, and Ms. Lucas seconded the motion. The Council unanimously approved the minutes as presented.

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B. Council Items

1. Annual Report Update

Ms. Baldwin presented a mockup of a new draft report and requested the approval of the new report that includes the three KPI's that were previously approved.

Representative Newkirk motioned to approve, and State Budget Director Walker seconded the motion. A verbal vote to approve was taken and unanimously approved.

C. Work Plan Update

1. New Standards

Ms. Baldwin provided an update on the new auditing standards issued on January 9, 2024. Ms. Baldwin informed the Council that six (6) sessions were provided to the internal audit departments from state agencies and universities to help understand the new changes and standards. Ms. Baldwin also provided information on what to expect and shared new guidelines for internal auditors to follow. Ms. Baldwin gave the date of January 9th, 2025, for the new auditing standards to be implemented.

Ms. Baldwin also shared some challenges that may arise with the new standards. Ms. Baldwin explained that the board must have a majority of members from outside the organization and have governance over the organization. If no board exists, the head of the organization becomes the board.

2. Engagement Validation Results

Ms. Baldwin explained how the Engagement Report Validation is conducted and explained that the assurance audit reports are used to review everything that supports those reports to ensure standard practices are being followed and used.

Ms. Baldwin reported that there were no improvements or deficiencies found in the reports of the five (5) agencies that were reviewed.

3. FY 2023-2024 Risk-Based Audit Plan Update

Ms. Baldwin provided an update on the number of projects being added and removed from her department's annual Audit Plan. Ms. Baldwin explained that 16 more projects have been added to the original 93 projects and 3 projects were removed. Ms. Baldwin also announced that 42 projects have been completed; 45 projects are in progress; and 19 have not been started. State Auditor Holmes asked for reasons why the 19 projects had not been started. Ms. Baldwin replied that some of the 19 projects are time-based and

would start at the end of the quarter. Ms. Baldwin also stated that 3 of those 19 projects were approved and started as of April 10th, 2024.

D. Public Comments

Chair Roseland then asked if there were any comments or observations from anyone attending. Senator Tom McInnis opened by saying thank you to the Council and acknowledging the work that is done by internal auditors. Senator McInnis was in attendance to determine if there were any legislative needs related to the Council.

Ms. Baldwin added that 2 auditors (Jack Gagnon and Cameron Brown) received the Governor's Award of Excellence for Innovation in late 2023 for their contribution on the P-Card tool that saves time and is more effective than previous tools.

There were no other comments at this time.

E. Adjournment

Chair Roseland recognized and thanked everyone for their time. Chair Roseland then concluded the meeting at 9:30 a.m.

This is to certify that the foregoing comprises the minutes of the Council of Internal Auditing at the meeting held on April 10, 2024.

Witness my hand, this 10th day of July 2024.

_____

Nels Roseland, State Controller, Chair

_____

Barbara Baldwin, Executive Director

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B.1 Internal Audit Charter
Central Internal Audit Office

Purpose

The Central Internal Audit Office (Office) was created to staff the North Carolina Council of Internal Auditing (Council) and provide internal audit service to the North Carolina Office of State Budget and Management, and when necessary other State agencies.

The purpose of staff to the Council is to ensure conformance with the North Carolina Internal Audit Act (General Statute Chapter 143, Article 79), administer Council initiatives and support internal audit functions throughout State government.

The purpose of the internal audit function is to strengthen the North Carolina Office of State Budget and Management's (OSBM) ability to create, protect, and sustain value by providing the executive management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances the Council and OSBM's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

The Central Internal Audit Office is most effective when:

- Internal auditing is performed by competent professionals in conformance with The IIA's Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the Council of Internal Auditing.
- Internal auditors are free from undue influence and committed to making objective assessments.

Commitment to Adhering to the Global Internal Audit Standards

General Statute 143-746 (b) requires compliance with the current Standards for the Professional Practice of Internal Auditing which includes the Global Internal Audit Standards and Topical Requirements.

Mandate and Audit Charter

Authority

General Statute Chapter 143 Article 79 provides the Central Internal Audit Office with its authority.

Independence, Organizational Position, and Reporting Relationships

The executive director will report functionally to the Council and administratively to the State Budget Director, which will ensure organizational independence. At least annually, the executive director will report on the organizational independence of the Central Internal Audit Office.

Establish and Modify the Mandate and Charter

The mandate and charter will be set by the Council. It will be reviewed at least annually, and if circumstances change, modification may be made to the charter. The Council must approve changes to the mandate and charter.

Oversight and Responsibilities

Council Of Internal Audit

- Discuss with the executive director the appropriate authority, role, responsibilities, scope, and services of the Office.

- Ensure the executive director has unrestricted access to and communicates and interacts directly with the Council, including in private meetings without senior management present.

- Approve the risk-based internal audit and Council work plan.

- Authorize the appointment and removal of the executive director.

- Make appropriate inquiries of the executive director to determine whether scope or resource limitations are inappropriate.

- Receive communications from the executive director about the Central Internal Audit Office including its performance relative to its plan, and results of the quality assurance and improvement program, at least annually.

State Budget Director

- Approve the NCVIP work plan of the executive director.

- Review the executive director's performance against the work plan.

- Review and approve the Central Internal Audit Office's human resources administration and budgets.

- Approve the Central Internal Audit Office's expenses.

- Certify annually that the annual plan and reports were conducted in conformance with the Standards.

Executive Director

- Ensure internal auditors conform to the Global Internal Audit Standards.

- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfill the internal audit mandate.

- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards and the Internal Audit Act.

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- At least annually, develop a risk-based work plan; review and adjust as necessary; and communicate change to and performance against the work plan to the council and OSBM executive leadership.

- Follow up on engagement findings to confirm the implementation of recommendations and communicate the results of internal audit services to OSBM's executive leadership for each engagement as appropriate.

- Identify and communicate, as appropriate, trends and emerging issues that could impact OSBM and/or internal auditing in state government.

- Consider emerging trends and successful practices in internal auditing.

- Establish and ensure adherence to methodologies designed to guide the Central Internal Audit Office and adhere to OSBM's relevant policies and procedures.

- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services.

- The executive director will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function to include:
  - External and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards.
  - Performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement.
  - Compliance with laws and/or regulations relevant to internal auditing.

Communication with the Council and Senior Management

The executive director will report at least annually to the Council and OSBM executive leadership regarding:

- The internal audit function's mandate.

- The internal audit plan and performance relative to its plan.

- Significant revisions to the internal audit plan and budget.

- Results of Council programs and initiatives.

- Potential impairments to independence, including interference related to the scope, performance, or communication of internal audit work and the implications on the effectiveness and ability to fulfill its mandate.

- Results from the quality assurance and improvement program.

The executive director will report at least annually to the State Budget Director regarding:

- Internal audit budget, including human resources needs.

- Significant risk exposures and control issues, including fraud risks, and governance issues.

- Results of assurance and advisory services.

- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond OSBM's risk appetite.

Scope and Types of Internal Audit Services

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of OSBM's strategic objectives are appropriately identified and managed.

- The actions of OSBM's officers, directors, management, employees, and contractors or other relevant parties comply with OSBM's policies, procedures, and applicable laws, regulations, and governance standards.

- The results of operations and programs are consistent with established goals and objectives.

- Operations and programs are being carried out effectively and efficiently.

- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact OSBM.

- The integrity of information and the means used to identify, measure, analyze, classify, and report such information is reliable.

- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

Additional responsibility includes administration of the mandated programs as identified in the Internal Audit Act and initiatives directed by the Council. These duties are:

- Administer and coordinate the statewide peer review program.

- Identify and provide training to state government internal auditors.

- Staff the Council meetings and document minutes of each meeting.

- Develop and maintain guidelines and best practice manual.

- Administer the Internal Auditor's Award of Excellence program.

- Draft the annual accomplishment report.

- Conduct staffing analysis for internal audit resources.

- Maintain a repository of internal audit reports, plans, and attestations.

- Administer the statewide internal audit internship program.

- Collect and validate key performance measures, audit plan attestations, and audit report attestations for the agency's internal audit functions.

- Maintain the Institute of Internal Auditing group membership.

- Conduct special projects at the request of the Council.

4

Approved by the Council of Internal Auditing at its meeting on _____.

_____   _____
Barbara Baldwin, Executive Director   Date

_____   _____
Nels Roseland, State Controller   Date

_____   _____
Kristin Walker, State Budget Director   Date

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B.2: Statewide Internal Audit Manual

In anticipation of early implementation of the Global Internal Audit Standards, the following changes have been made to the NC Statewide Internal Audit Manual.

- Added two new standards
    - Standard 4.3 – Professional Skepticism
    - Standard 7.2 – Chief Audit Executive Qualifications
- Added eleven items not included in the old standards
    - Domain I – Standards created in the public interest
    - Standard 1.1 – Internal audit (IA) should demonstrate professional courage
    - Standard 6.3 – The board and senior management champions and supports internal audit
    - Standard 8.3 – Senior management has input on IA performance objectives and participates with board on assessing IA function and CAE
    - Standard 9.5 – CAE must report when coordination is not achieved with other assurance groups
    - Standard 10.3 – CAE must collaborate with information technology (IT) and IT security when implementing technology
    - Standard 13.2 – Some advisory service may not need a risk assessment
    - Standard 13.4 – Some advisory service may not need criteria
    - Standard 14.2 – Some advisory service may not need to gather evidence or develop findings
    - Standard 14.4 – must develop methodology for addressing disagreement of recommendation and / or action plan
    - Standard 15.1 – All engagements must have a final communication and it must include the person responsible for corrections and the date corrective action will be implemented.
- Modify reference to the Global Internal Audit Standards nomenclature

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	Central Internal Audit Office Annual Work Plan July 1, 2024 to June 30, 2025			
Status	**Audit Topic**	**Agency**	**Type of Audit**	**Hours**
Fieldwork	Budget Revisions (Carry Forward)	OSBM	Advisory Services - Advice	144
Fieldwork	Manual Update (Carry Forward)	OSBM	Advisory Services-Facilitate	60
Planning	EDPNC (Carry Forward)	DOC	Compliance	278
Fieldwork	UNC-145 Part 1 (Carry Forward)	NCPRO	Compliance	40
Report	UNC-172 (Carry Forward)	NCPRO	Compliance	30
Report	HHS-36 (Carry Forward)	NCPRO	Compliance	55
Fieldwork	HHS-299 (Carry Forward)	NCPRO	Compliance	105
Fieldwork	HHS-32 (Carry Forward)	NCPRO	Compliance	58
Fieldwork	DNCR-246 (Carry Forward)	NCPRO	Compliance	74
Fieldwork	DNCR-245 (Carry Forward)	NCPRO	Compliance	74
Fieldwork	Revenue-275 (Carry Forward)	NCPRO	Compliance	120
Planning	DACS-11 (Carry Forward)	NCPRO	Compliance	133
Planning	Commerce-77 (Carry Forward)	NCPRO	Compliance	138
Fieldwork	Grantee Review #48 (Carry Forward)	OSBM	Compliance	42
Report	Grantee Review #61 (Carry Forward)	OSBM	Compliance	42
Report	Grantee Review #62 (Carry Forward)	OSBM	Compliance	40
Fieldwork	Grantee Review #67 (Carry Forward)	OSBM	Compliance	80
Fieldwork	Grantee Review #70 (Carry Forward)	OSBM	Compliance	80
Report	Grantee Review #72 (Carry Forward)	OSBM	Compliance	60
Fieldwork	Grantee Review #75 (Carry Forward)	OSBM	Compliance	80
Report	U.S. Treasury Report (Carry Forward)	NCPRO	Integrated	60
Fieldwork	Grantee (Carry Forward)	NCPRO	Investigation	80
Fieldwork	Grantee (Carry Forward)	OSBM	Investigation	80
Report	Payroll (Carry Forward)	OSBM	Operational	60
Planning	Risk Assessment	OSA	Risk Assessment	8
Fieldwork	Project IS Auditor Series (Carry Forward)	CIAO	Special Project- Initiatives	50
	PANGRAM Data Integrity	NCPRO	Advisory Services-IT	20
	Policies Training	GOV	Advisory Services-Training	40
	Policies Training	OSBM	Advisory Services-Training	80
	Grants Training	OSBM	Advisory Services-Training	40
	Ethics and IA Training New Employees - July	OSBM	Advisory Services-Training	12
	Ethics and IA Training New Employees - January	OSBM	Advisory Services-Training	12
	User Access Review	GOV	Audit Follow-up	10
	DNCR-249	NCPRO	Audit Follow-up	18
	DOI-187	NCPRO	Audit Follow-up	18
	Commerce-76	NCPRO	Audit Follow-up	18
	OSBM-70	NCPRO	Audit Follow-up	18
	HHS-249	NCPRO	Audit Follow-up	18
	DOA-06	NCPRO	Audit Follow-up	18
	HHS-109	NCPRO	Audit Follow-up	18
	OSBM-69	NCPRO	Audit Follow-up	18

Status	Audit Topic	Agency	Type of Audit	Hours
	SOP-Subrecipient Monitoring	NCPRO	Audit Follow-up	18
	SOP-Administering Agencies and Beneficiaries	NCPRO	Audit Follow-up	18
	DPI GEER	NCPRO	Audit Follow-up	18
	PANGRAM Data Integrity	NCPRO	Audit Follow-up	20
	IT Project Approval	OSBM	Audit Follow-up	20
	Budget Execution Policy and Procedures	OSBM	Audit Follow-up	20
	Disaster Recovery	OSBM	Audit Follow-up	20
	Dual Employment/ Ethics	GOV	Compliance	80
	EDA-Tourism	NCPRO	Compliance	200
	UNC-CH-186	NCPRO	Compliance	200
	DIT-13	NCPRO	Compliance	200
	NCCCS-14	NCPRO	Compliance	200
	DEQ-151	NCPRO	Compliance	200
	NCCCS-16	NCPRO	Compliance	200
	DIT-12	NCPRO	Compliance	200
	COMMERCE-128	NCPRO	Compliance	160
	AOC-14	NCPRO	Compliance	200
	DPS-88	NCPRO	Compliance	160
	Grantees Review #1	OSBM	Compliance	200
	Grantees Review #2	OSBM	Compliance	200
	Grantees Review #3	OSBM	Compliance	200
	Grantees Review #4	OSBM	Compliance	200
	Grantees Review #5	OSBM	Compliance	200
	Grantees Review #6	OSBM	Compliance	200
	Grantees Review #7	OSBM	Compliance	200
	Grantees Review #8	OSBM	Compliance	200
	Dual Employment/ Ethics	OSBM	Compliance	120
	PCard Quarterly Monitoring Q1	OSBM	Compliance	20
	PCard Quarterly Monitoring Q2	OSBM	Compliance	20
	PCard Quarterly Monitoring Q3	OSBM	Compliance	20
	PCard Quarterly Monitoring Q4	OSBM	Compliance	20
	EAGLE Test work	OSBM	Compliance	120
	Monitoring Dashboards-HR Section	OSBM	Information Technology	200
	Monitoring Dashboards-Grants Section	OSBM	Information Technology	200
	Expand Financial Dashboards	OSBM	Information Technology	200
	DIT Billing	OSBM	Information Technology	300
	IBIS Reporting Alternatives	OSBM	Information Technology	300
	SFRF Projects-Closeout	NCPRO	Operational	200
	FY26 Risk Assessment	GOV	Risk Assessment	40
	FY26 Risk Assessment	NCPRO	Risk Assessment	22
	FY26 Risk Assessment	OSBM	Risk Assessment	140
	Internal Audit Award of Excellence	CIAO	Special Project- Annual Activity	50
	IIA Membership Renewal	CIAO	Special Project- Annual Activity	120
	IIA On-going Coordination	CIAO	Special Project- Annual Activity	60
	QAR Program Administration	CIAO	Special Project- Annual Activity	250

Status	Audit Topic	Agency	Type of Audit	Hours
	Monthly Internal Audit Director Meetings	CIAO	Special Project- Annual Activity	60
	Monthly Small Team Audit Director Meetings	CIAO	Special Project- Annual Activity	100
	Term/Personal Service Contracts	CIAO	Special Project- Annual Activity	100
	Orientation New Council Member/IA Director	CIAO	Special Project- Annual Activity	75
	Central Database	CIAO	Special Project- Annual Activity	75
	Self-Assessment tool modifications/workshops	CIAO	Special Project- Annual Activity	40
	Support CIAO Staff (program support specialist only)	CIAO	Special Project- Annual Activity	400
	Statewide Staffing Analysis	CIAO	Special Project- Annual Activity	300
	Report review for Conformance	CIAO	Special Project- Annual Activity	500
	Annual Audit Plan Review for Conformance	CIAO	Special Project- Annual Activity	500
	Revamping QAR Program for 2024 Standards	CIAO	Special Project- Initiatives	300
	Internship Program Fall program	CIAO	Special Project- Internship Program	350
	Internship Program Spring program	CIAO	Special Project- Internship Program	350
	Strategic Planning for IA Training	CIAO	Special Project- Training	40
	FraudBuster Conference	CIAO	Special Project- Training	100
	Council of Internal Auditing Meeting Preparation Q1	CIAO	Special Project-Annual Activity	50
	Council of Internal Auditing Meeting Preparation Q2	CIAO	Special Project-Annual Activity	50
	Council of Internal Auditing Meeting Preparation Q3	CIAO	Special Project-Annual Activity	50
	Council of Internal Auditing Meeting Preparation Q4	CIAO	Special Project-Annual Activity	50
	Triage FWA Emails	CIAO	Special Project-Internal Audit	50
	Council Requirement Time	CIAO	Special Project-Internal Audit	50
	Quality Assurance Improvement Program	CIAO	Special Project-Internal Audit	200
	UNC-A Peer Review	CIAO	Special Project-Internal Audit	180
	UNC-DOA Peer Review	CIAO	Special Project-Internal Audit	180
	UNC-WSSU Peer Review	CIAO	Special Project-Internal Audit	180
	Marketing and Education on Internal Auditing	CIAO	Special Project-Internal Audit	180
	External Audit Liaison	OSBM	Special Project-Internal Audit	40
	Dashboards for Auditor/Mangers	CIAO	Special Project-IT	100
	Quarterly Report Attestation Validation Q1	CIAO	Special Project-Reporting	100
	Quarterly Report Attestation Validation Q2	CIAO	Special Project-Reporting	100
	Quarterly Report Attestation Validation Q3	CIAO	Special Project-Reporting	100
	Quarterly Report Attestation Validation Q4	CIAO	Special Project-Reporting	100
	Annual Audit Plan Attestation Review	CIAO	Special Project-Reporting	250
	Productivity Tool Review	CIAO	Special Project-Reporting	150
	SAMM Review	CIAO	Special Project-Reporting	130
	Annual Report Compilation	CIAO	Special Project-Reporting	300
	Annual Report Stakeholder Verification	CIAO	Special Project-Reporting	200
	Contingency hours			2,453
	Total Budgeted Hours for Work Plan			17,098

Legend:

CIOA   Central Internal Audit Office

DOC   Department of Commerce

NCPRO   NC Pandemic Recovery Office

GOV   Office of the Governor

OSBM   Office of State Budget and Mangement

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C.1: External Quality Assurance Review Update

Internal Audit Function Not Conforming to the Standards		
Agency/University	**Due Date**	**Status**
Department of Administration	Jul-24	Partial Conformance
University of North Carolina - Greensboro	Mar-25	Partial Conformance
Department of Cultural and Natural Resources	Jul-25	Partial Conformance
University of North Carolina - Pembroke	Dec-25	Partial Conformance
Department of Public Safety	Jan-26	Partial Conformance
Department of Adult Corrections	Jan-26	Partial Conformance
Wildlife Resources Commission	Mar-26	Does Not Conform
Department of State Treasurer	Dec-26	Does Not Conform
Department of Commerce	Dec-26	Partial Conformance
Department of Transportation	Jun-28	Partial Conformance
Department of Justice	Nov-19	Late
Community College System Office	Apr-22	In Progress
North Carolina Central University	Oct-23	In Progress
University of North Carolina - Asheville	Oct-23	Late
Department of Secretary of State	Dec-23	Late
Fayetteville State University	Jun-24	Late

New Internal Audit Functions	
(Required every five years)	
Agency/University	**Due Date**
Department of Labor	Sep-24
Department of Military and Veterans Affair	Jul-27
Office of State Human Resources	Aug-28
State Bureau of Investigation	Jan-29
State Board of Elections	Jul-29
Residential Schools	Jul-30

All other Internal Audit Functions received a Generally Conforms rating.

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C.2: State Agency Risk-Based Audit Plan Validation

No Suggestion for Improvement

1. Community College System Office
2. Department of Agriculture and Consumer Sciences
3. Department of Natural and Cultural Resources
4. North Carolina A&T State University
5. North Carolina Central University
6. University of North Carolina Hospitals

Suggestion for Improvement to Move Toward Best Practice

1. Department of Environmental Quality
2. Department of Transportation
3. North Carolina Education Lottery

Deficiencies with Meeting the Standards

1. Department of Labor
2. Department of Revenue

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C.3: Annual Work Plan
Year End Results

Table 1
Year End Risk-Based Plan Results

	Projects	Percent	Hours	Percent
July 1, 2023*	93	77%	13,698	80%
Added to plan	28	23%	3,462	20%
June 30, 2024	121		17,160	
Completed	86	70%	11,033	64%
Carry Forward	25	21%	4,532	26%
Deferred	3	3%	440	3%
Dropped	7	6%	1,155	7%
Completed and In-Progress		**91%**		

* Hours adjusted based on actual hours to complete the project.

Table 2
Deferred and Dropped Projects

Deferred Projects	Risk
Peer Review UNC Asheville	N/A
Peer Review Fayetteville State University	N/A
Ethics Requirement\Dual Employment	Low

Dropped Projects	Risk
Consulting on NCFS Pcard Controls	Low
Operational review of the Close Out Process	Medium
Consulting on 360 Performance Review	Low
Operational review Budget Publication	Low
Compliance ARPA Funds DPS-92	Low
Compliance ARPA Funds DACS-13	Low
Compliance ARPA Funds OSBM Apex-66	Medium

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C.4: Training Update

- **Topic**: Operational Audits and Report Writing

- **Facility**: Wake Technical Community College

- **Participants**: 130 individuals

- **Fee**: $85 per participant

- **CPE**: 16 hours (2–8 hour days)

- **Post Training Survey Results:**

  - Response rate: 42%

  - Overall Satisfaction: 4.72 Average

    (5= Highly Satisfied 1= Highly Unsatisfied)

  - Willingness to attend other OSBM trainings: 88%