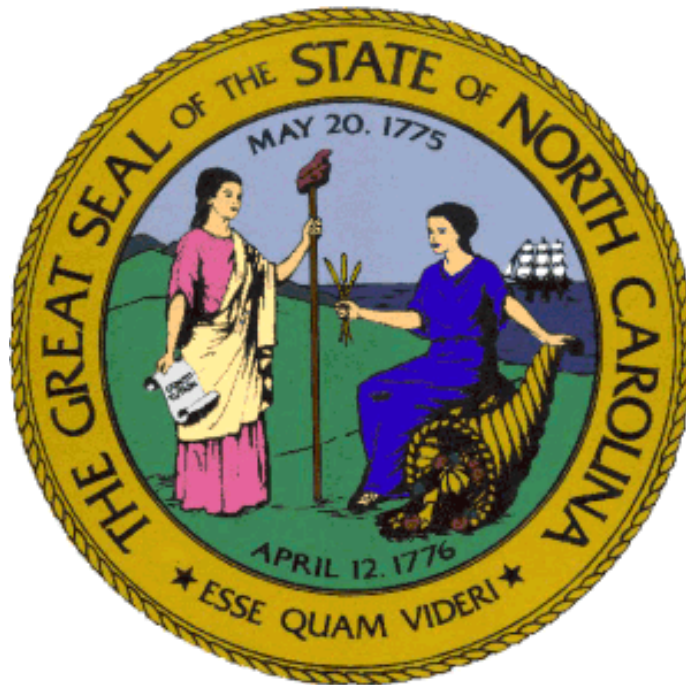


# NORTH CAROLINA COUNCIL OF INTERNAL AUDITING

## Internal Audit Award of Excellence Program



Guidelines and Procedures

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**STATE OF NORTH CAROLINA  
COUNCIL OF INTERNAL AUDITING  
North Carolina Internal Audit Award of Excellence Program**

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## **Purpose**

The Council of Internal Auditing has established the North Carolina Internal Audit Award of Excellence. This award is intended to acknowledge and express appreciation for outstanding accomplishments made by an individual internal auditor or an internal audit function within North Carolina State government. The accomplishments need not fall entirely within the scope of normal auditing duties but shall be in the nature of a major contribution reflecting credit on the person and internal auditing service provided to the State of North Carolina.

## **Criteria/Definition**

There are three criteria for this award dedication, contribution and innovation which are defined below. The performance which the selection is based on must be clearly above and beyond that which would be expected from a competent internal auditor. There are many possibilities for varying levels of performance above normal expectation. These may include but are not limited to:

**Dedication:** going beyond the normal requirements of an internal auditor's job duties and responsibilities which supports the devotion and/or passion to their career as an internal auditor. Some areas that can be addressed are: 1) obtaining professional certifications; 2) serving as a subject matter expert in a multi-agency or internal workgroup/task force; 3) mentoring or assisting junior internal auditors; 3) assisting peer; 4) devoting more than 40 per week to their career; etc.

**Contribution:** promote, encourage or further the profession of internal auditing. Some areas include: 1) serving as an officer, committee or board member, or volunteering with the National or Local Chapter of the Institute of Internal Auditors; 2) promoting the profession of internal auditing by performing speaking engagements for students, agencies staff, or at conference and training events; and 3) publishing books, articles, research papers or test questions; etc.

**Innovation:** reengineered, implemented new methods, or utilized new devices to improve processes or achieve better results within their internal audit functions or across the State. Some areas include: 1) utilizing computer assisted audit tools to improve audit administration, data extraction and analytics, or continuous auditing; 2) establishing new methods to reduce audit cycle time or tracking management's corrective action; 3) utilizing an intern or guest auditor program to increase resources; etc.

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**Please Remember** these definitions are not all inclusive. If you know of an internal auditor or group of internal auditors that goes above and beyond normal expectations of their job requirements to improve or promote internal auditing they would qualify for nomination.

## **Eligibility**

The following individuals are eligible for nomination:

- Individuals must be or have been a State employee.
- Full-time, part-time, or time-limited employees are eligible.
- A recently deceased, retired, or employee on leave-without-pay may be nominated provided they were employed with the State during within the award year.
- Individuals who were nominated, but did not receive the North Carolina Internal Audit Award for Excellence, will automatically be nominated in a succeeding year as long as the above eligibility requirements are met.
- Nominations may be made for an individual or a group.
- Anyone can make a nomination.

## **Nomination Documents**

The Nomination Form: All parts of the nomination form must be completed.

The required forms can be found in Appendix A<sup>1</sup> and should be fully completed and attached to the top of the nomination package.

The nomination should provide information on the nominee's contributions to the Internal Auditing. The following are items that may be discussed in nominating an individual or group:

- Information on the technical and professional competence of the nominee(s).
- A description of the contributions that positively influenced internal auditors, internal audit profession and their office's internal audit function.
- Information about the employee's efforts that resulted in improvements to internal audit processes or contribution to promote the internal audit profession.
- A description of the long-term or lasting benefit(s) of the nominee's accomplishments.
- Other relevant information that will elaborate on the merits of the nominee(s) or assist the Committee in making its decision.

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<sup>1</sup> Also located on the [Office of Internal Website](#) under Award of Excellence Program

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## **Program Administration**

The Office State Budget and Management's Internal Audit (OSBM) section staffs the Council of Internal Auditing and will be responsible for administering the North Carolina Internal Audit Award of Excellence Program.

## **IIA NC Local Chapter Collaboration**

The Director is responsible for working with local chapters to ensure monetary donations continue from each IIA NC local Chapters. This is done through working through IIA District rep. Once the council selects a winner the Director will work with the district rep to issue a check.

## **Selection Committee if necessary**

The selection committee shall be comprised of four individuals if more than 4 nominations are received.

1. A staff member from OSBM – Internal Audit.
2. The winner from the previous year.
3. A volunteer auditor from a participating university.
4. A volunteer from a participating State agency.

The selection committee will narrow the applicants down to three nominees. All nominations will be provided to the Council along with the three top candidates. The Council will have the responsibility of making the final selection.

## **Interviews**

To ensure the best qualified candidate is selected for the award, the Council will hold in-person interviews with each candidate. The candidate will briefly explain how they go above and beyond their normal job requirements in the areas of dedication, contribution, and innovation to promote, educate or further the profession of internal auditing. The Council member will have the opportunity to ask any additional questions.

The Director or Program Officer will be responsible for coordinating the interviews. The nomination package along with the interview questions will be provided to the candidate in advance. The Council members and candidates will have the option to call-in or attend the interviews in-person.

## **Award Ceremony**

The award will be presented annually by the State Auditor. The presentation will take place in December at the Office of the State Controller's Financial Conference. A plaque will be presented to the award winner and a permanent record (plaque) will be housed in the Office of Internal Auditing within OSBM.

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**Notification**

The award winner will be notified prior to the award ceremony. Candidates not receiving the award will also be notified. The Council Chair will send both the award and the regret letters. Once the award winner is honored at the ceremony, pictures will be posted to the OSBM website and thank you emails will be sent to Local IIA chapters that sponsored the award.

**Questions or Additional Information**

If you have any questions or need additional information you can contact Office of Internal Audit section of the Office of Budget and Management at [internalauditinfo@osbm.nc.gov](mailto:internalauditinfo@osbm.nc.gov).



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**Appendix A**  
**Nomination Form**

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**North Carolina  
Council of Internal Auditing  
North Carolina Internal Award of Excellence Program  
Nomination Form**

To express its appreciation for excellence in the field of internal auditing, the Council of Internal Auditing is accepting nominations for the North Carolina Internal Audit Award of Excellence to honor a State internal auditor or a group of internal auditors who have made extraordinary contributions that support excellence in internal auditing. During the State Controller's Financial Conference, in December, the winning candidate will be presented with a commentative plaque and receive \$500.00 which is donated by the North Carolina Local Chapters of the Institute of Internal Auditors.

To be considered for the 2021 Award, you should describe extraordinary efforts in the areas of dedication, contribution and innovation in the field of internal auditing for the individual or audit group you are nominating. The list below of typical duties are expected. To be considered for this award an individual or audit group needs to have contributed in ways that are above and beyond these expected duties.

- Conduct risk assessment and develop a risk based annual audit plan
- Evaluate the design & effectiveness of compliance functions
- Evaluate new and existing programs internal control system
- Audit/review operational areas for stewardship of resources & compliance with established policies & procedures
- Review internal administrative & accounting controls to safeguard resources & ensure compliance with laws & regulations
- Participate in manual & automated system design as an advisor on internal controls
- Investigate occurrences of fraud, embezzlement, theft, waste and recommend controls to prevent or detect such occurrences
- Follow-up on significant findings from previous audit
- Coordinate activities of external auditors
- Special audits/reviews requested by management

**Information must be submitted to the Office of State Budget and Management – Audit Section via email at [internalauditinfo@osbm.nc.gov](mailto:internalauditinfo@osbm.nc.gov), subject line “North Carolina Internal Audit Award of Excellence”, no later than October 1, 2021.**

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Nomination Form**

**PART I: SUBMITTER AND NOMINEE INFORMATION**

**1. Submitter information**

- a. Your Name and Title
- b. Your State Agency
- c. Your Phone Number
- d. Your Email Address

**2. Nominee(s) Information**

- a. Nominee(s) Name and Title
- b. Nominee(s) State Agency
- c. Nominee(s) Phone Number
- d. Nominee(s) Email Address

**North Carolina  
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**PART II: ACCOMPLISHMENTS**

**Part II should describe activities that are above and beyond the typical duties of an internal auditor.** You can review the individual's job description or the Internal Audit Charter to fully understand the responsibilities of your nominee.

**1. Dedication**

In 5 to 7 sentences please describe or give examples of how the nominee **goes beyond the normal requirements** of an internal auditor's job duties and responsibilities which supports the nominee's devotion and/or passion to their career as an internal auditor. Some areas that can be addressed are: 1) obtaining professional certifications; 2) serving as a subject matter expert in a multi-agency or internal workgroup/task force; 3) mentoring or assisting junior internal auditors; 4) assisting peers; 5) devoting more than 40 per week to their career; etc.

**2. Contribution**

In 5 to 7 sentences please describe or give examples of how the nominee promotes, encourages or furthers the profession of internal auditing. Some areas include: 1) serving as an officer, committee or board member, or volunteering with the National or Local Chapter of the Institute of Internal Auditors; 2) promoting the profession of internal auditing by performing speaking engagements for students, agencies staff, or at conferences and training events; and 3) publishing books, articles, research papers or test questions; etc.

**3. Innovation**

In 5 to 7 sentences please describe or give examples of how the nominee reengineered, implemented new methods, or utilized new devices to improve processes or achieve better results within their internal audit function or across the State. Some areas include: 1) utilizing computer assisted audit tools to improve audit administration, data extraction and analytics, or continuous auditing; 2) establishing new methods to reduce audit cycle time or tracking management's corrective action; 3) utilizing an intern or guest auditor program to increase resources; etc.