

East Carolina University  
Office of Internal Audit  
Annual Engagement Plan  
By Type  
FY 2025

Project Description		Budgeted Hours	% of Total	Key Risk	Strategy/Mission	Division
<b>Integrated/Internal Controls/Operational/Performance Audits:</b>						
HR Benefits Processes and Accounting	WIP	100	0.6%	X		AF
Cashier's Office	WIP	100	0.6%	X		AF
Research Systems	WIP	200	1.2%	X		AA
Data and User Access - Financial Aid	OP	200	1.2%	X		AA
Data and User Access - Finance	OP	300	1.8%	X		AF
Office Space Utilization	OP	300	1.8%	X		ALL
Lab Safety	OP	300	1.8%	X	X	AF, AA
Travel Expense Analytics Review	OP	300	1.8%	X	X	ALL
Emeritus Staff and Faculty Access to Resources	OP	300	1.8%	X		ALL
Athletics Facility Security	OP	300	1.8%	X		AT
Aquatics Center	OP	300	1.8%	X		AT
Student Emergency Response Process	OP	300	1.8%	X	X	SA
Central Reservations and Ticketing Operations	OP	300	1.8%	X		SA
		<b>3300</b>	<b>19.8%</b>			
<b>Compliance Audits:</b>						
Research Security	OP	300	1.8%	X	X	AA
Expense Review for External Sponsor - Climate Initiative Grant	OP	200	1.2%		X	AA
Admissions Process Compliance (selected programs only)	OP	300	1.8%	X	X	AA
		<b>800</b>	<b>4.8%</b>			
<b>Information Technology Audits:</b>						
IT Disaster Recovery	OP	260	1.6%	X	X	AF
Teams, OneDrive, Sharepoint Configuration and Processes	OP	300	1.8%	X		AF
Enterprise Apps and Storage Activity Logging	OP	300	1.8%	X		AF
		<b>860</b>	<b>5.2%</b>			
<b>Investigative Reviews:</b>						
Triage of Allegations, Complaints, Concerns	OP	300	1.8%			ALL
Investigative Reviews - Details not included	OP	1500	9.0%			ALL
		<b>1800</b>	<b>10.8%</b>			
<b>Follow-Up Reviews:</b>						
Action Plan Tracking and Follow-Up	OP	600	3.6%			ALL
2nd Follow Up - Campus Safety Systems	OP	100	0.6%	X		AF
Follow Up - ECU Transit (rev 1)	ADD	120	0.7%	X		SA
		<b>820</b>	<b>4.9%</b>			
<b>Consultations/Advisory Services</b>						
Routine and Unplanned Consultations	OP	600	3.6%			ALL
Continuous Auditing and Monitoring Analytics	OP	300	1.8%			ALL
University Committees, Workgroups, Education, and Client Relations	OP	400	2.4%			ALL
ERM and Regulatory Compliance Committee Support	OP	200	1.2%			ALL
Student Athlete Course Clustering	OP	40	0.2%			AA
ECU Health Rev Cycle Integration	OP	200	1.2%			ECUH
Generative AI Policies and Practices	OP	100	0.6%			ALL
Public Consulting Services (orig planned as Assurance) (rev 1)	OP*	200	1.2%			ALL
		<b>2040</b>	<b>12.2%</b>			
<b>Other/Special Projects:</b>						

OP=Original Plan  
WIP=Carry over from prior year  
ADD=Added since July 1  
CX=Cancelled  
PPD=Postponed

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External Audits, SBI Reports, Routine Mtgs, BOT Comm	OP	1600	9.6%			ALL
Audit Software Admin and Maintenance	OP	100	0.6%			CH
Student Intern Program	OP	120	0.7%			CH
Annual Self-Assessment and QAIP Activities	OP	160	1.0%			CH
Risk Assessment/Audit Planning 2025-2026	OP	160	1.0%			ALL
		<b>2140</b>	<b>12.8%</b>			
<b>Total Direct/Chargeable Hours</b>		<b>11760</b>	<b>71%</b>			
Administration		1800	10.8%			NA
Leave/Holiday		2300	13.8%			NA
Professional Development		800	4.8%			NA
<b>Total Indirect Hours:</b>		<b>4900</b>	<b>29%</b>			
<b>Grand Total Hours</b>		<b>16660</b>	<b>100%</b>			

**Original Plan Approved by Chancellor Rogers on 03/20/2024**

**Original Plan Approved by ECU Board of Trustees Audit, Risk Management, Compliance, and Ethics Committee on 4/11/2024**

**Rev 1 - Changes approved by BOT Audit, Risk Management, Compliance, and Ethics Committee Approval on 9/26/2024**

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