

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
Integrated/Internal Controls/Operational/Performance Audits:						
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
		3300	19.5%			
Compliance Audits:						
Research Security (rev 3)	PPD	300	1.8%	X	X	AA
Expense Review for External Sponsor - Climate Initiative Grant (rev 3)	PPD	200	1.2%		X	AA
Admissions Process Compliance (selected programs only)	OP	300	1.8%	X	X	AA
ProCard Program Compliance (rev 2)	ADD	100	0.6%	X		AF
		900	5.3%			
Information Technology Audits:						
IT Disaster Recovery	OP	260	1.5%	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
		860	5.1%			
Investigative Reviews:						
Triage of Allegations, Complaints, Concerns	OP	300	1.8%			ALL
Investigative Reviews - Details not included	OP	1500	8.9%			ALL
		1800	10.7%			
Follow-Up Reviews:						
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
		820	4.9%			
Consultations/Advisory Services						
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
HR Leadership Training Team	ADD	20	0.1%			AF
Friends of UNCW	ADD	20	0.1%			EXT
OII Resourcing Consult	ADD	100	0.6%			CH
		2180	12.9%			

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

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Other/Special Projects:						
External Audits, SBI Reports, Routine Mtgs, BOT Comm	OP	1600	9.5%			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	0.9%			CH
Risk Assessment/Audit Planning 2025-2026	OP	160	0.9%			ALL
		2140	12.7%			
Total Direct/Chargeable Hours		12000	71%			
Administration		1800	10.7%			NA
Leave/Holiday		2300	13.6%			NA
Professional Development		800	4.7%			NA
Total Indirect Hours:		4900	29%			
Grand Total Hours		16900	100%			

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

Rev 2 - Changes approved by BOT Audit, Risk Management, Compliance, and Ethics Committee on 2/6/2025

Rev 3 - Changes approved by BOT Audit, Risk Management, Compliance, and Ethics Committee on 4/25/2025

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