

East Carolina University  
Office of Internal Audit  
Annual Engagement Plan  
By Type  
FY 2026

Project Description		Budgeted Hours	% of Total	Key Risk	Strategy/Mission	Division
<b>Integrated / Internal Controls / Operational / Performance Audits:</b>						
Travel Expense Analytics Review	WIP	200	1.2%	X		ALL
Web Accessibility Controls	OP	300	1.8%	X		AF, CH
Athletics Team Policies	OP	200	1.2%	X		AT
Accounts Payable	OP	400	2.4%	X		AF
Gift Card Purchases and Controls	OP	300	1.8%	X		ALL
Personnel Records Practices	OP	300	1.8%	X		ALL
Aramark Contract Monitoring	OP	200	1.2%	X		SA
Club Sports	OP	300	1.8%	X	X	SA
Employee Separation Process	OP	300	1.8%	X		AF
SGA Funds Allocation Process	OP	120	0.7%		X	SA
		<b>2620</b>	<b>15.8%</b>			
<b>Compliance Audits:</b>						
Admissions Process Compliance	WIP	40	0.2%	X	X	AA
ProCard Program Compliance (UNC Regulation 1300.7.2)	OP	160	1.0%	X		AF
Emergency Communications (UNC Regulation 1300.7.3)	OP	300	1.8%	X	X	AF, CH
Expense Review for External Sponsor - Climate Grant	OP	300	1.8%	X		AA
Research Security	OP	300	1.8%	X	X	AA
		<b>1100</b>	<b>6.6%</b>			
<b>Information Technology / Data Protection Audits:</b>						
Finance Data and User Access	WIP	200	1.2%	X		AF
Copier and Scanner Controls and Contract	OP	300	1.8%	X		AF
Sponsored Programs Data Management Plans	OP	300	1.8%	X	X	AA
End User Data Collection and Signature Applications	OP	300	1.8%	X		ALL
		<b>1100</b>	<b>6.6%</b>			
<b>Investigative Reviews:</b>						
<a href="#">Triage of Allegations, Complaints, Concerns</a>	OP	200	1.2%			ALL
Investigative Reviews - Details not included	OP	1500	9.0%			ALL
		<b>1700</b>	<b>10.2%</b>			
<b>Follow-Up Reviews:</b>						
<a href="#">Action Plan Tracking and Follow-Up</a>	OP	600	3.6%			ALL
Follow-Up on Office Space Utilization	OP	120	0.7%	X		AA
		<b>720</b>	<b>4.3%</b>			
<b>Consultations / Advisory Services</b>						
<a href="#">Routine and Unplanned Consultations</a>	OP	600	3.6%			ALL
<a href="#">Routine Analytics - Accounts Payable Transactions</a>	OP	160	1.0%			ALL
<a href="#">Routine Analytics - ProCard Transactions</a>	OP	160	1.0%			ALL
<a href="#">Routine Analytics - Other</a>	OP	80	0.5%			ALL
<a href="#">University Committees, Workgroups, Education, and Client Relations</a>	OP	400	2.4%			ALL
<a href="#">Regulatory Compliance Committee Support</a>	OP	160	1.0%			ALL
Student Athlete Course Clustering	OP	40	0.2%			AA, AT
Minors on Campus	OP	100	0.6%			AF
Employee Eligibility Processes	OP	100	0.6%			AF
Research Hub Operations	OP	200	1.2%			AA
		<b>2000</b>	<b>12.0%</b>			
<b>Special Projects / Risk Assessments / Other:</b>						
<a href="#">External Audits, SBI Reports, Routine Mtgs, BOT Comm</a>	OP	1600	9.6%			ALL
<a href="#">Audit Software Admin and Maintenance</a>	OP	100	0.6%			CH

OP=Original Plan  
WIP=Work in Progress from prior year  
ADD=Added since July 1  
CX=Cancelled  
PPD=Postponed

East Carolina University  
Office of Internal Audit  
Annual Engagement Plan  
By Type  
FY 2026

Project Description		Budgeted Hours	% of Total	Key Risk	Strategy/Mission	Division
Annual QAIP Activities	OP	100	0.6%			CH
Risk Assessment/Audit Planning 2026-2027	OP	160	1.0%			ALL
Required IIA External Quality Review (due Mar 2026)	OP	300	1.8%			CH
Fraud Risk Assessment	OP	300	1.8%			ALL
		<b>2560</b>	<b>15.4%</b>			
<b>Total Direct/Chargeable Hours</b>		<b>11800</b>	<b>71%</b>			
Administration		1600	9.6%			NA
Leave/Holiday		2400	14.5%			NA
Professional Development		800	4.8%			NA
<b>Total Indirect Hours:</b>		<b>4800</b>	<b>29%</b>			
<b>Grand Total Hours</b>		<b>16600</b>	<b>100%</b>			

Original Plan Approved by Chancellor Rogers on 04/03/2025

Original Plan Approved by ECU Board of Trustees Audit, Risk Management, Compliance, and Ethics Committee on 04/25/2025

OP=Original Plan  
WIP=Work in Progress from prior year  
ADD=Added since July 1  
CX=Cancelled  
PPD=Postponed