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
Integrated / Internal Controls / Operational / Performance Audits:						
Travel Expense Analytics Review	WIP	200	1.2%	X		ALL
Web Accessibility Controls	OP	300	1.8%	X		AF, CH
Accounts Payable	OP	400	2.3%	X		AF
Gift Card Purchases and Controls	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
		2120	**12.4%**			
Compliance Audits:						
Admissions Process Compliance	WIP	40	0.2%	X	X	AA
ProCard Program Compliance (UNC Regulation 1300.7.2)	OP	160	0.9%	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
		1100	**6.5%**			
Information Technology / Data Protection Audits:						
Finance Data and User Access	WIP	200	1.2%	X		AF
Enterprise Apps and Storage Activity Logging	WIP	205	1.2%	X		AF
Teams, OneDrive, Sharepoint Config and Processes	WIP	40	0.2%	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
		1345	**7.9%**			
Investigative Reviews:						
Triage of Allegations, Complaints, Concerns	OP	200	1.2%			ALL
Investigative Reviews - Details not included	OP	1500	8.8%			ALL
		1700	**10.0%**			
Follow-Up Reviews:						
Action Plan Tracking and Follow-Up	OP	600	3.5%			ALL
Follow-Up on Office Space Utilization	OP	120	0.7%	X		AA
Follow-up on Admissions Process Compliance	ADD	100	0.6%	X		AA
Follow-up on Central Reservations Office	ADD	100	0.6%	X		SA
		920	**5.4%**			
Consultations / Advisory Services						
Routine and Unplanned Consultations	OP	600	3.5%			ALL
Routine Analytics - Accounts Payable Transactions	OP	160	0.9%			ALL
Routine Analytics - ProCard Transactions	OP	160	0.9%			ALL
Routine Analytics - Other	OP	80	0.5%			ALL
University Committees, Workgroups, Education, and Client Relations	OP	400	2.3%			ALL
Regulatory Compliance Committee Support	OP	160	0.9%			ALL
Student Athlete Course Clustering	OP	40	0.2%			AA, AT
Minors on Campus	OP	100	0.6%			AF
Employee Eligibility Processes	CX	100	0.6%			AF
Research Hub Operations	OP	200	1.2%			AA
Athletic Team Policies	OP	200	1.2%			AT
Equality Policy Review of Positions	ADD	100	0.6%			ALL
Personnel Records Practices *(changed from Operational audit)*	OP	200	1.2%			ALL

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

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		2500	**14.7%**			
Special Projects / Risk Assessments / Other:						
External Audits, SBI Reports, Routine Mtgs, BOT Comm	OP	1600	9.4%			ALL
Audit Software Admin and Maintenance	OP	100	0.6%			CH
Annual QAIP Activities	OP	100	0.6%			CH
Risk Assessment/Audit Planning 2026-2027	OP	160	0.9%			ALL
Required IIA External Quality Review (due Mar 2026)	OP	300	1.8%			CH
Fraud Risk Assessment	OP	300	1.8%			ALL
		2560	**15.0%**			
Total Direct/Chargeable Hours		**12245**	**72%**			
Administration		1600	9.4%			NA
Leave/Holiday		2400	14.1%			NA
Professional Development		800	4.7%			NA
Total Indirect Hours:		**4800**	**28%**			
Grand Total Hours		**17045**	**100%**			

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

Revisions Approved by ECU Board of Trustees Audit, Risk Management, Compliance, and Ethics Committee on 10/2/2025

Revisions Approved by ECU Board of Trustees Audit, Risk Management, Compliance, and Ethics Committee on 2/12/2026

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