East Carolina University
Office of Internal Audit
Annual Engagement Plan
By Type
FY 2027

Project Description		Budgeted Hours	% of Total	Key Risk	Strategy/ Mission	Division
Integrated / Internal Controls / Operational / Performance Audits:						
Employee Separation Process	WIP	200	1.1%	X		AF
Accounts Payable	CF	300	1.6%	X		AF
Personnel Safety Protocols in High-Risk Offices	OP	300	1.6%	X	X	ALL
Transit	OP	300	1.6%	X		AF
Student Health Billing & Collections	OP	300	1.6%	X	X	SA
Processes and Controls Related to House Settlement	OP	300	1.6%	X		AT
		1700	**9.1%**			
Compliance Audits:						
ProCard Program Compliance (UNC Regulation 1300.7.2)	OP	150	0.8%	X		AF
Emergency Communications (UNC Regulation 1300.7.3)	OP	150	0.8%	X	X	AF, CH
Student Athlete Health, Safety, and Support Services	OP	300	1.6%	X		AT
Expense Review for External Sponsor - Climate Grant	CF	300	1.6%	X	X	AA
		900	**4.8%**			
Information Technology / Data Protection Audits:						
Global Affairs Systems and Applications	OP	300	1.6%	X		AA
IT Vulnerability Management	OP	300	1.6%	X		AF
		600	**3.2%**			
Investigative Reviews:						
Triage of Allegations, Complaints, Concerns	OP	200	1.1%			ALL
Investigative Reviews - Details not included	OP	1400	7.5%			ALL
		1600	**8.5%**			
Follow-Up Reviews:						
Action Plan Tracking and Follow-Up	OP	500	2.7%			ALL
2nd Follow-Up Central Reservations Office	OP	80	0.4%			SA
		580	**3.1%**			
Consultations / Advisory Services						
Routine and Unplanned Consultations	OP	600	3.2%			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	0.4%			ALL
University Committees, Workgroups, Education, and Client Relations	OP	450	2.4%			ALL
Student Athlete Course Clustering	OP	40	0.2%			AA, AT
Ghost Students Controls	OP	100	0.5%			AA
AP Analytics Tool Redesign	OP	300	1.6%			AF
Music Therapy Clinic	OP	200	1.1%			AA
		2090	**11.1%**			
Special Projects / Risk Assessments / Other:						
External Audits, SBI Reports, Routine Mtgs, BOT Comm	OP	1600	8.5%			ALL
Audit Software Admin and Maintenance	OP	100	0.5%			CH
Annual QAIP Activities	OP	100	0.5%			CH
Risk Assessment/Audit Planning 2027-2028	OP	160	0.9%			ALL
IIA External Quality Review (Fall 2026/ECSU)	OP	200	1.1%			NA
UNCAA Conference Sponsor	OP	40	0.2%			NA
		2200	**11.7%**			
Healthcare Billing Compliance (formerly in the Office of Institutional Integrity)						
Billing Compliance Reviews and Consultations - CHHS	OP	400	2.1%			

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

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Billing Compliance Reviews and Consultations - SHS	OP	850	4.5%			
Billing Compliance Reviews and Consultations - SoDM	OP	2450	13.1%			
		3700	**19.7%**			
Total Direct/Chargeable Hours		**13370**	**71%**			
Administration		1800	9.6%			NA
Leave/Holiday		2700	14.4%			NA
Professional Development		900	4.8%			NA
Total Indirect Hours:		**5400**	**29%**			
Grand Total Hours		**18770**	**100%**			

Original Plan Approved by Chancellor Rogers on 04/10/2026

Original Plan Approved by ECU Board of Trustees Audit, Risk Management, Compliance, and Ethics Committee on 04/23/2026

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