



# DEPARTMENT OF ADMINISTRATION

## Internal Audit Charter

### **Mission**

The mission of Internal Audit Department (IA) is to perform an independent, objective assurance and consulting function to add value and to improve the performance of the Department of Administration (DOA) operation. Internal Audit aims to help the Department accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

### **Authority**

The office of Internal Audit is established by the powers granted to the Council on Internal Auditing in North Carolina Statute § 143-474(c)(7). The Manager and staff of Internal Audit are authorized to audit all units and functions within Department of Administration. Internal auditors shall have full and complete access to all department records, physical properties, assets and personnel under review, to the extent permitted by law and can obtain the necessary assistance from the agencies where audit activities are being performed.

### **Confidentiality**

Documents and information provided to internal auditors shall be handled with stringent accountability for confidentiality and safekeeping, in conformance with North Carolina Statute § 143-748.

### **Nature of Internal Audit Activities**

Using a systematic and disciplined approach, the internal audit activity evaluates and contributes to the improvement of risk management, control and governance processes within the agencies. The scope of internal auditing may include, but is not limited to, the following activities:

- Reviewing operations or programs to ascertain whether results are consistent with the established objectives and goals and whether the operations or programs are being carried out as planned.
- Reviewing the systems established to ensure compliance with policies, plans, procedures, laws and regulations that could have a significant impact on operations and reports, and determining whether the organization is in compliance.
- Reviewing the reliability, integrity and timeliness of financial and operating information, including performance measures, and the means used to identify, measure, classify, and report such information.
- Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets.

### **Independence and Objectivity**

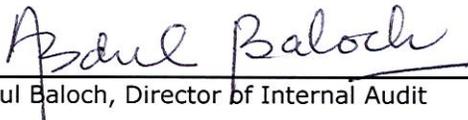
Internal auditors shall have an impartial, unbiased attitude and avoid conflicts of interest. Internal auditors shall be free of all operational and management responsibilities that would impair their ability to make independent, objective evaluations of department operations. Audit Services within the Department of Administration will functionally report to the Secretary.

### **Standard**

In the performance of its responsibilities, the office of Internal Audit intends to adhere to the *North Carolina Internal Audit Act*, *North Carolina Internal Audit Manual*, *Standards for the Professional Practice of Internal Auditing*, *Code of Ethics*, and when appropriate, *the Governments Auditing Standards*.

  
Bill Daughtridge, Jr., Secretary Department of Administration

4/9/14  
Approval Date

  
Abdul Baloch, Director of Internal Audit

04/09/2014  
Approval Date