

**Council of Internal Auditing
Current Internal Audit Staffing**

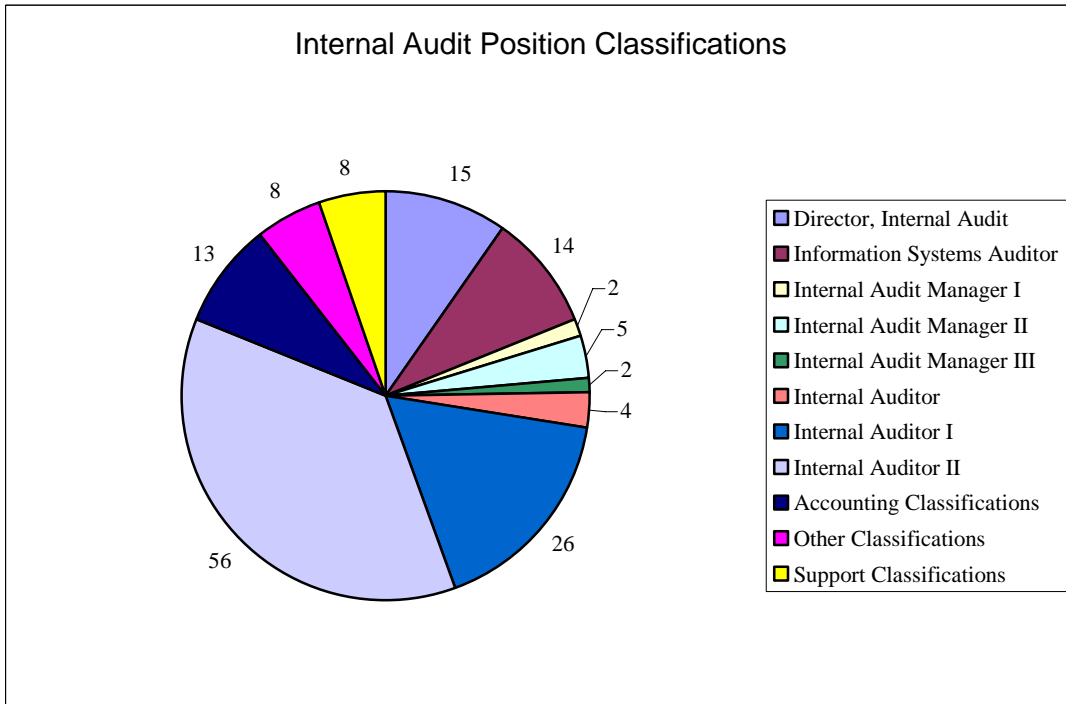
October 31, 2007

A survey was distributed to State agencies in September 2007 to determine the current internal audit staff presence in State government.

Results

- Of all the 51 agencies responding, 39 currently perform internal audit activities
- 153 positions identified with time dedicated to internal audit work (includes support personnel)
- 12% of the internal audit positions are vacant
- Current organization and reporting of agency internal audit manager varies.

Not all internal audit employees are classified as internal auditors. The breakdown of classifications of audit staff is shown in the chart below:



In determining whether the legislation applies to an agency, the agency's budget and number of full-time equivalent employees is used. Table on page 2 provides that information along with agency survey responses regarding audit function and position information.

Internal Audit Survey Summary						
October 31, 2007						
Agency	Total Expenditures 6-30-07	# of Employees	Internal Audit Function	# of Internal Audit Positions (including support)	# of FTE Dedicated to Internal Audit ¹	Vacant Internal Audit Positions
Administrative Office of the Courts ²	514,167,246	5,844.45	Y	3	3.00	3
Indigent Defense Services		388.75	Y	1	0.25	0
Department of Administration/OSP	207,194,190	1,004.90	N			
Department of Agriculture and Consumer Services	118,871,098	1,405.00	Y	1	0.75	0
Department of Commerce	329,555,623	839.73	Y	2	0.00	0
Department of Correction	1,386,840,661	21,083.50	Y	21	21.00	3
Department of Crime Control & Public Safety	440,730,410	2,857.75	Y	1	1.00	0
Department of Cultural Resources	102,842,375	798.86	Y	1	0.70	0
Department of Environment and Natural Resources	828,527,995	3,988.65	Y	1	0.50	0
Department of Health and Human Services	15,184,014,120	19,213.62	Y	9	3.80	0
Department of Insurance	92,598,277	404.70	N			
Department of Justice	137,531,456	1,352.75	Y	0		0
Department of Juvenile Justice and Delinquency Prevention	158,532,627	1,914.00	Y	4	3.10	0
Department of Labor	27,698,998	427.75	N	0		
Department of Public Instruction	9,043,165,880	660.25	Y	1	1.00	0
Department of Revenue	3,181,388,679	1,547.00	Y	2	2.00	0
Department of State Treasurer	10,103,743,798	364.00	Y	1	0.00	0
Department of Transportation	3,686,087,640	14,664.00	Y	32	29.50	4
Employment Security Commission	1,090,853,536	1,555.29	N			
Housing Finance Agency	59,881,643	116.00	N			
Information Technology Services	249,434,411	501.00	Y	1	1.00	0
NC Wildlife Commission	132,013,055	664.50	N		0.05	
North Carolina Education Lottery	558,611,172	228.00	Y	2	2.00	0
Office of Administrative Hearings	3,135,891	45.00	N			
Office of Lieutenant Governor	869,277	11.90	N			
Office of State Controller	30,918,423	138.75	Y	1	0.50	
Office of the Governor /OSBM	140,287,769	136.00	N			
Office of the State Auditor	16,286,908	195.00	N			
Secretary of State	11,330,915	187.00	Y	1	1.00	0
State Board of Elections	17,630,475	63.00	Y	4	0.00	0
State Health Plan	2,322,108,958	37.00	N			
North Carolina Community College Central Office	1,179,183,787	212.50	N			
Appalachian State University			Y	5	4.75	2
East Carolina University			Y	6	6.00	0
Elizabeth City State University			Y	2	1.50	0
Fayetteville State University ²			Y	2	2.00	1
NC Central University			Y	4	1.50	2
NC State University			Y	8	6.35	0
North Carolina A&T State University			Y	4	4.00	1
North Carolina School of Science & Math			Y	1	0.75	1
North Carolina School of the Arts			Y	1	0.95	0
UNC-Asheville			Y	1	1.00	1
UNC-Chapel Hill			Y	6	6.00	0
UNC-Charlotte			Y	4	4.00	0
UNC-General Administration			Y	1	0.85	0
UNC-Greensboro			Y	2	2.00	0
UNC-Pembroke			Y	1	0.60	0
UNC-Wilmington			Y	4	4.00	1
Western Carolina University			Y	3	2.75	0
Winston-Salem State University			Y	4	4.00	0
UNC System	9,316,280,452	50,520.55				
UNC Hospitals	795,367,869	6,230.17	Y	5	5.00	0
Totals	\$61,467,685,614	139,601		153	129.15	19
¹ Excluded positions with less than 10% time to devoted to internal audit.						
² Information obtained through budget information and PMIS						