



EAGLE Training Program

Module 1 – Introduction: EAGLE Program Overview

Introduction

- What is EAGLE?
- What is the purpose of EAGLE?
- Why is EAGLE needed?
- What to expect?
- EAGLE Timeline
- Today's Training Program

What is EAGLE?

- EAGLE: Enhancing Accountability in Government through Leadership and Education.
- EAGLE is North Carolina's new internal control program established by the Office of the State Controller (OSC).
- EAGLE resulted from the passage of House Bill 1551 during 2007 session of the General Assembly.

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House Bill 1551

Establishes the following responsibilities and requirements:

- *The State Controller, in consultation with the State Auditor, shall establish comprehensive standards, policies and procedures to ensure a strong and effective system of internal control within State government.*
- *The management of each State agency bears full responsibility for establishing and maintaining a proper system of internal control within that agency. Each principal executive officer and each principal fiscal officer shall annually certify...that the agency has in place a proper system of internal control.*
- *Each State agency shall maintain documentation, as prescribed by the State Controller, of the system of internal control within that agency. All internal control documentation shall be available upon request for examination by the State Controller and State Auditor.*

See Handout 1

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What is the Purpose of EAGLE?

- To enact the State Governmental Accountability and Internal Control Act
- To establish internal control standards for State government
- To increase fiscal accountability within State government

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Why is EAGLE Needed?

- This is an opportunity for North Carolina to leverage the leading practices that have been implemented in the private sector.
- This new methodology will further solidify North Carolina's status as a national leader in governmental accountability and fiscal management.

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Continuing to be a National Leader

- North Carolina has a solid foundation on which it is ready to build.
- North Carolina is one of the few states with a Triple-A credit rating from all three major bond-rating houses.
- Agencies now have the opportunity to document and be accountable for many steps they currently carry out.
- The EAGLE Program offers an opportunity for us to continue demonstrating the forward thinking leadership our citizens deserve.

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What to Expect Agency Responsibilities

- Adhere to the statutorily mandated requirements of **House Bill 1551** and the related requirements as prescribed by the OSC.
- Upload to the **EAGLE website**:
 - All required **internal control assessment** documents in accordance with the prescribed schedule.
 - All significant **changes, issues, corrective actions** and **resolutions** in accordance with the prescribed schedule.
- Complete **annual self-assessment checklist** to assist the OSC in determining efficiency and effectiveness of the EAGLE Program.

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What to Expect OSC Responsibilities

- EAGLE Rollout
 - OSC will provide training to Agency core assessment teams.
 - OSC will co-develop with Ernst & Young a guidance manual as an information source for Agencies.
- Ongoing Assistance
 - OSC assistance via the EAGLE website will include:
 - General communication matters
 - Contact information
 - Frequently Asked Questions (FAQs) and responses
 - OSC to provide one-on-one assistance.
- Ongoing Monitoring
 - OSC will provide recommended completion dates for each milestone on the EAGLE website.
 - OSC will periodically distribute surveys to gauge effectiveness of the EAGLE Program.

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EAGLE SharePoint Portal

- As self assessment documents are completed, they are to be loaded to the EAGLE SharePoint Portal.

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Documents

- Policies and Statutes
- Guidance Manual and Assessment Tools (Templates to download)
- Self-Assessment Checklist
- Directions for download/upload
- Prior Announcements

Sites

- Universities

Lists

- Calendar Group 1
- Calendar Group 2

People and Groups

A message from State Controller, David McCoy

Welcome to the EAGLE SharePoint website! Here, you will find the tools needed to perform the internal control assessment for your agency. We believe that you will find the EAGLE Program (Enhancing Accountability in Government through Leadership and Education) provides the foundation for a renewed focus on strong internal control for North Carolina. As financial professionals, you understand the importance of how a strong internal control framework helps agency management avoid unpleasant surprises, improve the information they use for decision-making, and leads to better governance through clearly defining the risks that agencies face. The Office of the State Controller is committed to your success – please let us know how we may be of assistance to you.

Announcements

The EAGLE Self-Assessment Checklist is Available 7/25/2008 10:57 AM
by EAGLE\jgeorghiou
Located on the left under Documents

EAGLE Policies and Statutes are now posted under the "Documents" section 7/24/2008 1:20 PM
by EAGLE\jgeorghiou

Every User Must Change their Password By Clicking on the tab ChangePSWD located above. 4/3/2008 2:47 PM
by System Account

- Recommended 8 characters with at least one number and one capital letter.
- After 3 failed login attempts user account is locked.
- Call (919) 875-HELP or e-mail: OSC.EagleSupport@lists.ncosc.net

Calendar Group 1

Title	End Time
EAGLE Training	3/31/2008 5:00 PM
Milestone 1 - Materiality Calculation and Risk Assessment Completion	4/30/2008 11:59 PM

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- Guidance Manual and Assessment Tools (Templates to download)

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Type	Name	Modified
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Type	Name	Modified
Folder	1 - Supporting Evidence	
Folder	2 - Self-Assessment Checklist (Upon Completion of Assessment)	
Folder	3 - OSC Review	

EAGLE Timeline

- Training Sessions
 - Group Two – October 22, 2008
 - Remaining Agencies – Fall 2009
- Agency Assessments
 - Group One – Complete by July 31, 2009
 - Group Two – Complete by July 31, 2009

Note: Remaining Agencies will continue using the Internal Control Questionnaire for Fiscal Year 2009.

Navigating Today's Training

- Agenda
- Ground rules
- Logistics

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Today's Training Program

Estimated Time	Module
8:00 - 8:30	Module 1: Introduction
8:30 - 9:00	Module 2: Overview of Internal Control over Financial Reporting
9:00 - 9:30	Module 3: Top-Down, Risk-Based Approach
9:30 - 9:45	Break
9:45 - 10:30	Module 4: Identifying Risk – The Risk Assessment Process
10:30 - 11:30	Module 5: Introduction to Processes and Controls
11:30 - 1:00	Lunch
1:00 - 2:00	Module 6: Documentation of Processes and Controls
2:00 - 3:00	Module 7: Testing Theory and Strategy
3:00 - 3:15	Break
3:15 - 3:45	Module 8: Assessment - Agency Self-Assessment
3:45 - 4:15	Module 9: Fraud Concepts
4:15 - 4:30	Module 10: Conclusion

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