

GROUP ONE AGENCIES

- ✓ Appalachian State University
- ✓ Department of Environment and Natural Resources – Clean Water Funds
- ✓ Department of Health and Human Services (excluding Mental Health)
- ✓ Department of Revenue
- ✓ Department of Transportation
- ✓ Department of Public Instruction
- ✓ Department of State Treasurer
- ✓ East Carolina University
- ✓ Employment Security Commission – Unemployment Compensation Fund
- ✓ North Carolina State University
- ✓ Office of the State Auditor
- ✓ Office of the State Controller
- ✓ Retiree Health Benefit Plan
- ✓ State Health Plan
- ✓ University of North Carolina at Chapel Hill
- ✓ University of North Carolina at Greensboro
- ✓ University of North Carolina Hospitals

GROUP TWO AGENCIES

All other reporting entities comprising the State of North Carolina.

CONTACT INFORMATION

For more information regarding the EAGLE Program contact:

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OSC MISSION STATEMENT

It is the mission of the Office of the State Controller to:

- ✓ Ensure proper financial reporting and accounting for all state agencies and institutions by providing leadership, guidance, and consulting in all accounting matters.
- ✓ Maximize the cash availability and ensure compliance with all applicable state and federal requirements by providing an effective statewide cash management system.
- ✓ Ensure that all state employees are accurately paid on a timely basis by providing both an effective central payroll system and leadership, guidance and support to all payroll functions in state government.
- ✓ Encourage an enterprise approach to the business systems of state government, including the use of electronic commerce, where practical.
- ✓ Promote best business practices in the management of state resources.



Robert L. Powell, State Controller
Gwen A. Canady, Deputy State Controller



Enhancing Accountability in Government
through Leadership and Education

TRANSFORMING THE WAY NORTH CAROLINA DOES BUSINESS

NORTH CAROLINA A NATIONAL LEADER IN FISCAL MANAGEMENT



WHAT IS EAGLE?

EAGLE (Enhancing Accountability in Government through Leadership and Education) is the State's new internal control program that was established by the Office of the State Controller to meet the requirements of House Bill 1551, Chapter 143D "State Governmental Accountability and Internal Control Act."

To accomplish the requirements of §143D-6 Standards setting responsibilities, OSC will:

- (1) establish comprehensive standards, policies, and procedures to ensure a strong and effective system of internal control within state government and
- (2) make appropriate education efforts to inform state agencies of these standards, policies, and procedures which shall include training courses, manuals and other information sources to promulgate a strong and effective system of internal control over financial reporting in state agencies.



Why is EAGLE Needed?

As North Carolina continues to grow, so, too, do the public's expectations for effective operations and accountability. This is an opportunity for North Carolina to leverage on the best practices that have been implemented in the private sector. While the initial private sector regulation was considered to be costly and inefficient, recent guidance has been issued to streamline the process by offering a top-down risk-based approach that is scalable and efficient. We believe this new methodology will further solidify North Carolina's status as a national leader in governmental accountability and fiscal management. After all, North Carolina is one of the few states with a Triple-A credit rating from all three major bond-rating houses. Additionally, North Carolina has received the "Certificate of Achievement for Excellence in Financial Reporting" from the Government Finance Officers Association of the United States and Canada for 13 consecutive years. We believe the EAGLE Program offers an opportunity for us to continue demonstrating the forward thinking leadership our citizens deserve.



WHAT TO EXPECT?

The EAGLE Program is being implemented throughout the State in groups. Group One will receive training in March 2008 so that their Fiscal Year 2008 internal control assessments can be completed and submitted to the Office of the State Controller by July 31. Group Two will be trained in Fall 2008 and their internal control assessments, using the new methodology, will be due on July 31, 2009. In the interim period, Group Two agencies will continue to complete the annual "Self-Assessment of Internal Controls" questionnaire and certification for Fiscal Year 2008. For Group One, the internal control assessments using the new methodology will be completed and submitted electronically through the use of our EAGLE website. The EAGLE website makes available such resources as an internal control guidance manual, assessment templates, policies and procedures, calendar, contact information, and responses to Frequently Asked Questions (FAQ) to assist state entities in performing their assessments.

JULY

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	Due 31 Date		