



State of North Carolina Office of the State Controller

Michael F. Easley, Governor

Robert L. Powell, State Controller

March 4, 2008

MEMORANDUM

To: Department Heads, Chief Fiscal Officers, Internal Control Officers of the EAGLE Implementation Phase I Agencies

From: Robert L. Powell
State Controller 

Subject: Phase I – EAGLE Implementation and Training Announcement

I want to express my appreciation to those of you who were able to join us at the February 26th EAGLE Kick-off meeting at the NCSU McKimmon Center. If you were there you learned that your agency has been selected for Phase I of our implementation efforts. As a Phase I agency, you should begin forming your assessment team as soon as possible. The Internal Control Officer (ICO) you recently appointed serves as the primary liaison with the Office of the State Controller on internal control matters and should also serve as the assessment team leader.

Although not a requirement, and depending on the size of your agency, we recommend limiting the assessment team to 7 or fewer members. Assisted by other personnel within the agency, this core group will oversee all aspects of the assessment process. The core assessment team should be comprised of personnel familiar with your agency's key business processes, as well as personnel that are knowledgeable of your agency's financial reporting requirements. Also, because of their knowledge of internal control, agencies are encouraged to involve their internal audit personnel on the assessment team for the first year. However, for subsequent assessments, internal audit staff should transition from this responsibility and assume their primary role of monitoring.

On Monday, March 31, 2008 at the NCSU McKimmon Center, the Office of the State Controller, along with its implementation partner – Ernst & Young, will be hosting a day-long training session for all Phase I assessment teams. The training is limited to assessment team members only and will begin promptly at 8:30 a.m. and will conclude by 4:30 p.m. Participants will be eligible to receive Continuing Professional Education credits for the hours they attend.

During this training session, team members will receive instruction on performing the assessment process. They will also gain knowledge on how to use the internal control

MAILING ADDRESS
1410 Mail Service Center
Raleigh, NC 27699-1410

Telephone: (919) 981-5454
Fax Number: (919) 981-5567
State Courier: 56-50-10
Website: www.ncosc.net

LOCATION
3512 Bush Street
Raleigh, NC

guidance manual and assessment tools that we will make available to them through our EAGLE website. ***It is very important that all members of the assessment team attend this training, as the timeframe to complete the Fiscal Year 2008 assessment process for Phase I agencies is July 31, 2008.***

To assist us in planning for the March 31st training session, please complete the attached Agency Assessment Team Roster form and return it via email to Wynona Cash, Risk Mitigation Analyst – Team Lead, at Wynona.Cash@ncosc.net no later than the close of business on Friday, March 14, 2008.

For additional information regarding the EAGLE Program, we encourage you to visit our website, <http://www.ncosc.net> and select the EAGLE Program option.

We appreciate your continued support for the EAGLE Program. If you have any questions regarding the EAGLE Program or this request, please contact Ben McLawhorn, Risk Mitigation Services Manager, at (919) 981-5409.