The Texas A&M University System

Internal Audit Department

Fiscal Year 2013 Audit Plan
Introduction

The purpose of the Audit Plan is to outline audits and other activities the System Internal Audit Department will conduct during fiscal year 2013. The plan is developed to satisfy responsibilities established by the Board of Regents Bylaws, System Policy 10.01, Section 2102.008 of the Government Code and applicable auditing standards. The Chief Auditor is authorized to make changes to the Plan, as she deems necessary, to address changes in identified risks. The Committee on Audit and the Chancellor will be notified of any significant additions, deletions, or other changes to the Audit Plan.

The types of audits listed in this Plan demonstrate the variety of approaches the System Internal Audit Department takes to address its mission of helping the Texas A&M University System achieve its goals and objectives in an efficient and effective manner. To accomplish this, deliverables for audits may include a variety of services, including audit reports, technical assistance, data analysis, and other written and oral communications.

Audits included in this Plan were primarily identified through a system-wide risk assessment process. However, some of the audits included are performed to assist the A&M System in complying with other external requirements.

The specific scope of each audit in the Plan will be determined once the audit team has completed its audit planning process. The audit planning process includes consideration of the risk management, control, and governance processes that provide reasonable assurance that:

- Risks are appropriately identified and managed.
- Information is accurate, reliable, and timely.
- Employee actions are in compliance with policies, standards, procedures, and applicable laws and regulations.
- Operations are efficient and effective.
- Resources are acquired economically, used efficiently, and adequately protected.
- Accountability systems are in place to make sure organizational and program missions, goals, plans, and objectives are achieved.

Planned audits for fiscal year 2013 are listed on the following pages. Audits approved in the Audit Plan for fiscal year 2012 that are not completed by August 31, 2012, will also be considered part of this plan.
The Texas A&M University System
Internal Audit Department

Fiscal Year 2013 Audit Plan

UNIVERSITIES

Prairie View A&M University

Review of the College of Agriculture and Human Sciences
NCAA Rules Compliance Audit

Tarleton State University

Student Information System Application Review
Review of Plant Operations and Maintenance
Student Housing Audit

Texas A&M International University

Review of Federal TRIO Programs

Texas A&M University

Differential Tuition Audit
Review of Computing and Information Services
Review of the Department of Recreational Sports
Review of the Department of Student Life
Education Research Center Audit
Veterinary Medical Teaching Hospital Audit

Texas A&M University - Central Texas

Enrollment Management Audit

Texas A&M University - Commerce

Review of Faculty Human Resources Processes

Texas A&M University - Corpus Christi

Student Financial Aid Audit
Enrollment Management Audit
Student Information System Application Review
NCAA Rules Compliance Audit
Texas A&M University - Kingsville

- Information Technology General Controls Review
- Student Financial Aid Audit
- Review of Financial Management Services

Texas A&M University - San Antonio

- Review of Policies, Procedures, Strategic Planning, and Performance Measures

Texas A&M University - Texarkana

- Environmental Health, Safety, and Security Audit

West Texas A&M University

- Title IX Compliance Audit

HEALTH SCIENCE CENTER

Texas A&M Health Science Center

- Information Technology General Controls Review

AGENCIES

Texas AgriLife Research

- Information Technology General Controls Review
- Environmental Health and Safety Audit

Texas AgriLife Extension Service

- Information Technology General Controls Review
- Environmental Health and Safety Audit
Texas Forest Service

Review of Financial Management Services

Texas Veterinary Medical Diagnostic Laboratory

No audits planned

Texas Engineering Experiment Station

No audits planned

Texas Engineering Extension Service

Review of Sponsored Programs
Strategic Planning and Performance Measures Audit

Texas Transportation Institute

Review of Financial Management Services
Review of Proving Ground’s Quality Assurance Program

SYSTEM OFFICES

A&M System Offices

Review of the Office of Sponsored Research Services (OSRS)
Review of the Office of Facilities, Planning and Construction
SYSTEM-WIDE AUDITS

Follow-up Audits

Conduct follow-up audits on management’s implementation of prior audit recommendations to determine if management has adequately addressed the issues.

Change in Management Reviews

Conduct change in management reviews, on an as-needed basis, when there is a significant change in an executive management position within the A&M System.

Continuous Auditing

Continuous auditing is the application of computer assisted audit tools and techniques on organizational processes, transactions, systems and/or controls to provide greater audit coverage. Areas for consideration of continuous auditing include payroll, student financial aid, procurement card and other purchasing expenditures. Benefits of continuous auditing include the review of 100% of auditable transactions/data versus a sampling, the identification of errors or other issues through real-time monitoring and review, and the facilitation of trend analysis to identify problems and/or other concerns.

Participation and/or Assistance

Internal audit staff may participate and/or assist A&M System members in developing and maintaining strong governance, risk management, and control processes and systems. Activities may include serving as a member of a work group, participating in the design of a major information system, or providing consultative advice on financial, operational and compliance issues. The staff may also perform work to support external audit requirements.