Introduction

The purpose of the Audit Plan is to outline audits and other activities the System Internal Audit Department will conduct during fiscal year 2015. 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 for each engagement. 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 ensure organizational and program missions, goals, plans, and objectives are achieved.

Planned audits for fiscal year 2015 are listed on the following pages. Audits approved in the Audit Plan for fiscal year 2014 that are not completed by August 31, 2014, will also be considered part of this Plan.
UNIVERSITIES

**Prairie View A&M University**
- Student Information System General and Application Controls Review
- Review of Contract Administration
- Review of Research Compliance

**Tarleton State University**
- Learning Management System General and Application Controls Review
- Review of Student Financial Aid

**Texas A&M International University**
- Southern Association of Colleges & Schools Accreditation Financial Statement Review*
- Student Information System General and Application Controls Review
- Review of Financial Management Services

**Texas A&M University**
- Student Information System General and Application Controls Review
- Logical Security Review of Decentralized Information Systems
- Review of Animal Care and Use Compliance
- Review of Enrollment Management, Recruitment and Admissions
- Review of the Department of Residence Life
- Review of Code Maroon Emergency Notification System
- Review of Special Events Safety Processes

**Texas A&M University - Central Texas**
- Review of Health, Safety and Environmental Management

**Texas A&M University - Commerce**
- Review of Tuition and Fees
- Review of Financial Management Services

**Texas A&M University - Corpus Christi**
- Learning Management System General and Application Controls Review
- Review of Contract Administration

*These audits are required to be done to comply with external audit requirements.
Texas A&M University - Kingsville

Southern Association of Colleges & Schools Accreditation Financial Statement Review*
Student Information System General and Application Controls Review
Review of Enrollment Management, Recruitment and Admissions

Texas A&M University - San Antonio

Review of Tuition and Fees
Review of Financial Management Services

Texas A&M University - Texarkana

No audits planned.

West Texas A&M University

Logical Security Review of Information Systems
Review of Auxiliary Services - Bookstore, Housing, and Athletics

AGENCIES

Texas A&M AgriLife Research

Review of Off-Campus Agriculture Animal Care and Use Compliance

Texas A&M AgriLife Extension Service

No audits planned.

Texas A&M Forest Service

Review of Transportation and Fleet Management

Texas A&M Veterinary Medical Diagnostic Laboratory

No audits planned.

Texas A&M Engineering Experiment Station

Review of Selected Centers and Institutes

*These audits are required to be done to comply with external audit requirements.
Texas A&M Engineering Extension Service

- Review of Health, Safety and Environmental Management
- Logical Security Review of Information Systems

Texas A&M Transportation Institute

- Review of Proving Grounds Research Facility Compliance for International Standards
  - ISO Accreditation*
- Logical Security Review of Information Systems

A&M SYSTEM OFFICES

A&M System Offices

- Review of Treasury Services - Cash and Investments
- Review of Single Sign-On System-wide Applications
- Review of the Financial Accounting Management Information System (FAMIS)
- Review of the Budget/Payroll/Personnel (BPP) Information System
- Review of Texas A&M University System Technology Commercialization

SYSTEM-WIDE AUDITS

The following audits will include applicable Texas A&M University System members:

- Review of Disaster Recovery Planning Processes
- Desk Review Audit of Clery Act Annual Campus Security Reports
- Review of Capital Planning Processes
- Review of Title IX Campus Sexual Violence Policies and Procedures
- Review of Animal Care and Use Compliance Outside Brazos County

OTHER TYPES OF AUDITS/ACTIVITIES

Follow-up Audits

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

*These audits are required to be done to comply with external audit requirements.
Change in Management Reviews

Conduct change in management reviews, on an as-needed basis, when there is a 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 frequent 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.