



**THE TEXAS A&M
UNIVERSITY SYSTEM**

System Internal Audit Department

Fiscal Year 2018 Audit Plan



System Internal Audit Department Fiscal Year 2018 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 2018. 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 deemed 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 audits in the plan provide a systematic and objective approach to assist The Texas A&M University System in achieving its goals and objectives in an efficient and effective manner. The audits included in this plan were primarily identified through a system-wide risk assessment process, although some of the audits are performed to assist the A&M System in complying with external requirements. Deliverables for planned audits may include audit reports, technical assistance, data analysis, and other written and oral communications.

The specific scope of each audit will be determined once the audit team has completed the planning process for the audit, which includes consideration of the governance, risk management and control 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.



**System Internal Audit Department
Fiscal Year 2018 Audit Plan**

Planned Audits for Fiscal Year 2018

SYSTEMWIDE AUDIT

Compliance with Benefits Proportional by Fund Requirements*

A&M SYSTEM OFFICES

Construction Project Reporting to the Texas Higher Education Coordinating Board*

TEXAS A&M UNIVERSITY

College of Agriculture and Life Sciences – Information Technology
Mays Business School – Information Technology
School of Law – Information Technology
Accounts Payable
Facilities Condition
Form I-9 Processes
Recreational Sports
University Center

PRAIRIE VIEW A&M UNIVERSITY

Information Technology
Owens-Franklin Health Center
Research Administration

TARLETON STATE UNIVERSITY

Information Technology
Student Financial Aid

TEXAS A&M INTERNATIONAL UNIVERSITY

Health and Safety
Student Financial Aid

TEXAS A&M UNIVERSITY – CENTRAL TEXAS

Tuition and Fees

TEXAS A&M UNIVERSITY – COMMERCE

Information Technology
Research Administration

*These audits are required to be performed to comply with external audit requirements.



**System Internal Audit Department
Fiscal Year 2018 Audit Plan**

TEXAS A&M UNIVERSITY – CORPUS CHRISTI

Research Administration
University Police Department

TEXAS A&M UNIVERSITY – KINGSVILLE

Athletics Department
Health and Safety

TEXAS A&M UNIVERSITY – TEXARKANA

Financial Management Services

WEST TEXAS A&M UNIVERSITY

Information Technology

TEXAS A&M AGRILIFE EXTENSION SERVICE

Financial Management Services
Transportation and Fleet

TEXAS A&M AGRILIFE RESEARCH

Financial Management Services
Transportation and Fleet

TEXAS A&M ENGINEERING EXTENSION SERVICE

Export Controls
Information Technology

TEXAS A&M ENGINEERING EXPERIMENT STATION

Research Centers

TEXAS A&M TRANSPORTATION INSTITUTE

Information Technology
Proving Grounds Research Facility Compliance with ISO Standards*

TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY

Financial Management Services

*These audits are required to be performed to comply with external audit requirements.



System Internal Audit Department Fiscal Year 2018 Audit Plan

Other Types of Audits and Activities

Follow-up Audits

Follow-up audits will be conducted to determine if management has adequately addressed prior audit recommendations.

Change in Management Reviews

Change in management reviews will be conducted on an as-needed basis when a change in an executive management position occurs.

Assistance

Assistance will be provided as needed to A&M System members in developing and maintaining strong governance, risk management, and control processes and systems. Internal Audit may participate in work groups, major information system design, or provide consultative advice on financial, operational, and compliance issues. Internal Audit may also perform work to support external audit requirements.