



**THE TEXAS A&M
UNIVERSITY SYSTEM**

System Internal Audit Department

Fiscal Year 2019 Audit Plan



System Internal Audit Department Fiscal Year 2019 Audit Plan

Planned Audits for Fiscal Year 2019

SYSTEMWIDE AUDITS

Business Operations - Crops
Export Controls Outside of Brazos County

A&M SYSTEM OFFICES

Facilities Planning and Construction

TEXAS A&M UNIVERSITY

College of Architecture – Information Technology
Division of Marketing and Communication – Information Technology
Division of Student Affairs – Information Technology
University Libraries – Information Technology
Corps of Cadets
Department of Student Activities
Human Subject Research
Student Receivables
University Police Department
Veterinary Medicine Teaching Hospital – Financial Management Services
Texas A&M University at Galveston - University Police Department

PRAIRIE VIEW A&M UNIVERSITY

Athletics
Financial Management Services
University Police Department

TARLETON STATE UNIVERSITY

Financial Management Services
Research Administration
University Police Department

TEXAS A&M INTERNATIONAL UNIVERSITY

Athletics
University Police Department

TEXAS A&M UNIVERSITY – CENTRAL TEXAS

University Police Department



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TEXAS A&M UNIVERSITY – COMMERCE

Athletics
Student Financial Aid
University Police Department

TEXAS A&M UNIVERSITY – CORPUS CHRISTI

Student Financial Aid

TEXAS A&M UNIVERSITY – KINGSVILLE

Student Financial Aid
Information Technology
University Police Department

TEXAS A&M UNIVERSITY – SAN ANTONIO

Financial Management Services
University Police Department

TEXAS A&M UNIVERSITY – TEXARKANA

University Police Department

WEST TEXAS A&M UNIVERSITY

University Police Department

TEXAS A&M AGRILIFE EXTENSION SERVICE

Health and Safety

TEXAS A&M AGRILIFE RESEARCH

Health and Safety

TEXAS A&M TRANSPORTATION INSTITUTE

Financial Management Services



System Internal Audit Department Fiscal Year 2019 Audit Plan

The purpose of the audit plan is to outline audits and other activities the System Internal Audit Department will conduct during fiscal year 2019. 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 systemwide 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. This process includes consideration of the governance, risk management, and control processes that provide reasonable assurance that:

- Risks relating to the achievement of the system's strategic objectives are appropriately identified and managed.
- The actions of the system's officers, directors, employees, and contractors are in compliance with the system's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations or programs are consistent with established goals and objectives.
- Operations are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the system.
- Information and the means used to identify, measure, analyze, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.