

The Texas A&M University System Internal Audit Department



Monthly Audit Report
July 10, 2019

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Tarleton State University - University Police Department



System Internal Audit
THE TEXAS A&M UNIVERSITY SYSTEM

TARLETON STATE UNIVERSITY

UNIVERSITY POLICE DEPARTMENT

July 10, 2019

Charlie Hrncir, C.P.A.
Chief Auditor

Project #20190403



Overall Conclusion

Controls and processes within the University Police Department at Tarleton State University are operating as intended and in compliance with applicable laws and policies.

Audit Areas

- Training and certifications
- Evidence inventory
- Weapons inventory
- Fixed assets
- Procurement cards
- Payment Card Industry (PCI) compliance
- Recognition processes

Basis of Audit

Objective and Scope

The objective of this audit was to assess internal controls to determine if processes within the University Police Department are operating as intended and in compliance with applicable laws and policies.

The audit period was primarily September 2018 to March 2019. Fieldwork was conducted from April 2019 to May 2019.

Methodology

Our audit methodology included interviews, observation of processes, review of documentation, and testing of data using sampling as follows:

- To determine whether all required certifications and trainings were completed by University Police Department personnel, auditors selected the population of 19 officers.
- To verify that evidence room inventory was properly accounted for and secured, auditors judgmentally selected a nonstatistical sample of 45 evidence items.
- To verify that weapons inventory was properly accounted for and secured, auditors judgmentally selected a nonstatistical sample of 23 weapons.

- To determine whether fixed assets were properly accounted for, contained asset tags, and were readily located, auditors judgmentally selected a nonstatistical sample of 17 assets including multiple types of assets.
- To determine whether payment card transactions were appropriate and in compliance with procedures, auditors performed an analytical review of payment card transactions from September 2017 to February 2019.
- To determine if personnel responsible for processing credit card payments completed PCI training, the auditors selected the population of six employees.

Criteria

Our audit was based upon standards as set forth in the following:

- Texas A&M University System Policies and Regulations
- Tarleton State University Rules and Standard Administrative Procedures
- Department procedures
- Other sound administrative practices

The audit was conducted in conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. Additionally, we conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Team

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