



**THE TEXAS A&M
UNIVERSITY SYSTEM**

System Internal Audit Department

Fiscal Year 2020 Audit Plan



System Internal Audit Department Fiscal Year 2020 Audit Plan

SYSTEMWIDE AUDITS

Compliance with Benefits Proportional by Fund Requirements – FY 2018
Compliance with Benefits Proportional by Fund Requirements – FY 2019
Member-Administered Major Construction Projects

A&M SYSTEM OFFICES

Available University Fund (AUF) Reporting
Texas Higher Education Coordinating Board - Construction Audit Reporting

TEXAS A&M UNIVERSITY

Bush School – Information Technology
Division of Information Technology
Division of Finance – Information Technology
Health Science Center – Information Technology
Health Science Center – Clinical Healthcare Operations
Animal Care and Use
Contract Administration
Service Rates
Purchasing – Payment Cards
Minors on Campus
Clery Act Reporting

PRAIRIE VIEW A&M UNIVERSITY

Health and Safety
Clery Act Reporting
Student Information System

TARLETON STATE UNIVERSITY

Clery Act Reporting
Tuition and Fees

TEXAS A&M INTERNATIONAL UNIVERSITY

Student Information System

TEXAS A&M UNIVERSITY–CENTRAL TEXAS

Student Information System



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TEXAS A&M UNIVERSITY–COMMERCE

Student Information System

TEXAS A&M UNIVERSITY–CORPUS CHRISTI

Financial Management Services
Student Information System

TEXAS A&M UNIVERSITY–SAN ANTONIO

Health and Safety
Student Information System

TEXAS A&M UNIVERSITY–TEXARKANA

Financial Aid
Health and Safety

WEST TEXAS A&M UNIVERSITY

Financial Aid
Minors on Campus

TEXAS A&M AGRILIFE EXTENSION SERVICE

Information Technology

TEXAS A&M AGRILIFE RESEARCH

Information Technology

TEXAS A&M ENGINEERING EXTENSION SERVICE

Health and Safety
Sponsored Programs

TEXAS A&M ENGINEERING EXPERIMENT STATION

Information Technology

TEXAS A&M FOREST SERVICE

Health and Safety



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TEXAS A&M TRANSPORTATION INSTITUTE

Export Controls

TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY

Health and Safety

The purpose of the audit plan is to outline audits and other activities the System Internal Audit Department will conduct during fiscal year 2020. The plan is developed to satisfy responsibilities established by the Board of Regents Bylaws, System Policy 10.01 *Internal Auditing*, Texas Government Code Section 2102.008, and applicable auditing standards. The Chief Auditor is authorized to make changes to the plan 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. 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 or programs 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.