

# The Texas A&M University System Internal Audit Department



Monthly Audit Report  
March 17, 2020

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Texas A&M International University  
Student Information System



## Overall Conclusion

Internal controls over the student information system at Texas A&M International University are working as intended and in compliance with applicable laws and policies.

Texas A&M International University had combined undergraduate and graduate student enrollment of 8,455 for the fall 2019 semester and awarded over \$65 million in student financial aid in the 2018-2019 academic year.

### Audit Areas

- Application logical security
- Change management
- Data backups
- Database logical security
- Server logical security

## Basis of Audit

### Objective and Scope

The objective of this audit was to determine if internal controls are in place to ensure the confidentiality, integrity, and availability of the student information system at Texas A&M International University.

The audit period was primarily September 1, 2018 to August 31, 2019. Fieldwork was conducted from December 2019 to February 2020.

### Methodology

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

- To determine whether logical security settings are appropriate and backups are performed in accordance with procedures, auditors judgmentally selected a nonstatistical sample of 14 Linux servers and four Oracle databases.
- To determine whether access granted for new accounts was properly approved and documented and that new users completed required training, auditors judgmentally selected a nonstatistical sample of ten new users.

- To determine whether accounts in the student information system belong to active employees, auditors tested all accounts that had current access to the student information system.
- To test the appropriateness of employees with test environment access, auditors judgmentally selected a nonstatistical sample of twenty users with access to the test environment.
- To determine whether the change management process operated as intended, auditors judgmentally selected a nonstatistical sample of 25 changes (15 regular changes, eight standard changes, and two emergency changes).
- To determine whether access to high risk student information system screens is appropriately restricted, auditors judgmentally selected a nonstatistical sample of 28 screens considered to be high risk.
- To determine whether the periodic user access review is conducted in accordance with procedures and that account changes requested are made appropriately, the auditor judgmentally selected the most recent annual review for testing and judgmentally selected a nonstatistical sample of five user account changes.

## Criteria

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

- Texas A&M University System Policies and Regulations
- Texas A&M International University Rules and Standard Administrative 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 (GAGAS). 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. The Office of Internal Audit is independent per the GAGAS standards for internal auditors.

## **Audit Team**

Robin Woods, CPA, Director  
Chesney Cote, CISA, Audit Manager  
James Corbett, CIA  
Derrick Osizugbo  
Darwin Rydl, CPA  
Stacy Spann

## **Distribution List**

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