



**THE TEXAS A&M
UNIVERSITY SYSTEM**

System Internal Audit Department

Fiscal Year 2021 Audit Plan



System Internal Audit Department Fiscal Year 2021 Audit Plan

SYSTEMWIDE AUDITS

Purchasing Cards
Texas Higher Education Coordinating Board Construction Audit Reporting

A&M SYSTEM OFFICES

Treasury Services – Cash and Investments
Security Operations Center

TEXAS A&M UNIVERSITY

Collegiate Licensing
Accounts Payable (Travel)
International Ocean Discovery Program
Purchasing
Transportation Services - Information Technology
Student Information System
Tuition and Fees

PRAIRIE VIEW A&M UNIVERSITY

Financial Management Services - Revenue Management

TARLETON STATE UNIVERSITY

Student Information System
Student Housing

TEXAS A&M INTERNATIONAL UNIVERSITY

Financial Management Services

TEXAS A&M UNIVERSITY–CENTRAL TEXAS

Financial Aid
Financial Management Services

TEXAS A&M UNIVERSITY–COMMERCE

Financial Management Services

TEXAS A&M UNIVERSITY–CORPUS CHRISTI

Information Technology



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TEXAS A&M UNIVERSITY–KINGSVILLE

Student Information System
Financial Management Services

TEXAS A&M UNIVERSITY–SAN ANTONIO

Student Information System

TEXAS A&M UNIVERSITY–TEXARKANA

Student Information System

WEST TEXAS A&M UNIVERSITY

Student Information System
Financial Management Services

TEXAS A&M AGRILIFE RESEARCH

Centers and Institutes
Animal Care and Use - Outside Brazos County

TEXAS A&M ENGINEERING EXTENSION SERVICE

Financial Management Services
Health and Safety

TEXAS A&M FOREST SERVICE

Financial Management Services

TEXAS A&M TRANSPORTATION INSTITUTE

Health and Safety

TEXAS DIVISION OF EMERGENCY MANAGEMENT

Governance



System Internal Audit Department Fiscal Year 2021 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 2021. 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.