



**THE TEXAS A&M  
UNIVERSITY SYSTEM**

## **System Internal Audit Department**

**Fiscal Year 2022 Audit Plan**



## System Internal Audit Department Fiscal Year 2022 Audit Plan

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### **SYSTEMWIDE AUDITS**

Compliance with Benefits Proportional by Fund Requirements – FY 2020  
Compliance with Benefits Proportional by Fund Requirements – FY 2021  
Texas Higher Education Coordinating Board Construction Audit Reporting \*

### **A&M SYSTEM OFFICES**

Contract Administration  
Information Technology  
Workday

### **TEXAS A&M UNIVERSITY**

Athletics  
Cash Management  
Division of Research – Information Technology  
Health Science Center – Academic and Research Information Technology  
Higher Education Emergency Relief Fund (HEERF) Compliance  
NCAA Compliance  
Office of the Provost – Information Technology  
Qatar – Expenditures  
Youth Safety

### **PRAIRIE VIEW A&M UNIVERSITY**

Higher Education Emergency Relief Fund (HEERF) Compliance  
Information Technology

### **TARLETON STATE UNIVERSITY**

Higher Education Emergency Relief Fund (HEERF) Compliance

### **TEXAS A&M INTERNATIONAL UNIVERSITY**

Higher Education Emergency Relief Fund (HEERF) Compliance  
Learning Management System

### **TEXAS A&M UNIVERSITY–CENTRAL TEXAS**

Health & Safety

### **TEXAS A&M UNIVERSITY–COMMERCE**

Higher Education Emergency Relief Fund (HEERF) Compliance



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**TEXAS A&M UNIVERSITY–CORPUS CHRISTI**

Learning Management System

**TEXAS A&M UNIVERSITY–KINGSVILLE**

Learning Management System

**TEXAS A&M UNIVERSITY–SAN ANTONIO**

Learning Management System

**TEXAS A&M UNIVERSITY–TEXARKANA**

Tuition & Fees

**WEST TEXAS A&M UNIVERSITY**

Health & Safety  
Learning Management System

**TEXAS A&M FOREST SERVICE**

Volunteer Fire Department Grant Program

**TEXAS DIVISION OF EMERGENCY MANAGEMENT**

Health & Safety  
Information Technology

\* This audit will be performed to fulfill requirements of the Texas Higher Education Coordinating Board's (THECB) Facility Audit Protocol for the members selected by THECB for FY 2022 facilities audits.



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The purpose of the audit plan is to outline audits and other activities the System Internal Audit Department will conduct during fiscal year 2022. 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.