



**THE TEXAS A&M  
UNIVERSITY SYSTEM**

## **System Internal Audit Department**

**Fiscal Year 2023 Audit Plan**



## System Internal Audit Department Fiscal Year 2023 Audit Plan

---

### **SYSTEMWIDE**

Compliance with Benefits Proportional by Fund Requirements – FY 2022

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

Debt Service

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

College of Education & Human Development – Information Technology  
Health and Safety  
Health Science Center – Academic and Research Information Technology  
Health Science Center – Center for Innovation in Advanced Development and Manufacturing  
Learning Management System  
Payroll  
Residence Life  
Sponsored Research Services  
Transportation Services  
Utilities and Energy Services

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

Learning Management System  
Payroll

### **TARLETON STATE UNIVERSITY**

Learning Management System  
Programs for Minors

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

Information Technology

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

Higher Education Emergency Relief Fund (HEERF) Compliance

### **TEXAS A&M UNIVERSITY–COMMERCE**

Learning Management System  
Tuition and Fees



**System Internal Audit Department  
Fiscal Year 2023 Audit Plan**

---

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

Higher Education Emergency Relief Fund (HEERF) Compliance  
Tuition and Fees

**TEXAS A&M UNIVERSITY–KINGSVILLE**

Higher Education Emergency Relief Fund (HEERF) Compliance  
University Housing and Residence Life

**TEXAS A&M UNIVERSITY–SAN ANTONIO**

Higher Education Emergency Relief Fund (HEERF) Compliance

**TEXAS A&M UNIVERSITY–TEXARKANA**

Higher Education Emergency Relief Fund (HEERF) Compliance

**WEST TEXAS A&M UNIVERSITY**

Higher Education Emergency Relief Fund (HEERF) Compliance  
Programs for Minors

**TEXAS A&M AGRILIFE RESEARCH**

Export Controls

**TEXAS A&M ENGINEERING EXPERIMENT STATION**

Export Controls

**TEXAS A&M FOREST SERVICE**

Financial Management Services

**TEXAS DIVISION OF EMERGENCY MANAGEMENT**

Disaster Finance



## System Internal Audit Department Fiscal Year 2023 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 2023. 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.