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
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
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.