The Texas A&M University System Internal Audit Department

Monthly Audit Report
April 10, 2024

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Texas A&M University
College of Arts & Sciences Information Technology
Overall Conclusion

Internal controls over information technology (IT) at Texas A&M University College of Arts and Sciences are operating as intended and in compliance with applicable laws and policies with regard to governance processes, risk assessment, and backup of critical applications. The audit focused primarily on IT governance processes in place related to the College of Arts and Sciences’ transition to a consolidated information technology team. This audit did not include internal controls over logical and physical security due to the transitional processes occurring during the audit period.

The Texas A&M University College of Arts and Sciences was created just over a year ago and consists of approximately 1,120 faculty and more than 17,000 students in the college’s 18 departments. The College of Arts and Sciences utilizes 272 Linux servers, 159 Windows servers, and over 8,800 workstations.

Summary Table

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<th>Audit Areas</th>
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<td>Backup and Recovery</td>
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Basis of Audit

Objective, Scope, & Methodology

The overall objective of this audit was to determine if controls are in place to ensure the confidentiality, integrity, and availability of information resources.

The audit focused on the following areas:

- Backup and recovery
- IT governance
- IT risk assessment

The audit period was primarily October 1, 2022 through September 30, 2023. Fieldwork was conducted from January 2024 to March 2024. The scope of the audit included IT governance processes over the consolidation of information technology for the College of Arts and Sciences, IT risk assessments, and backup and recovery for critical applications.

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

<table>
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<th>Audit Objective</th>
<th>Methodology</th>
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<td><strong>Backup and Recovery</strong></td>
<td>The auditors selected all critical applications that are not in the process of being decommissioned to ensure they are being backed up and that backups are being tested during the transition. Auditors also inquired about protections against ransomware attacks.</td>
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<td><strong>IT Governance</strong></td>
<td>Auditors obtained copies of project plans including timelines that have been developed to create a consistent governance structure over IT for the College of Arts and Sciences. Auditors determined what portions of the project plans have been completed. The auditors also identified whether the project plan includes processes for</td>
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<tr>
<td>Audit Objective</td>
<td>Methodology</td>
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<tr>
<td>IT Risk Assessment</td>
<td>Auditors reviewed processes for performing the 2023 risk assessment and gained an understanding of the process for determining whether risks are remediated, and which are accepted.</td>
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<td>Determine what procedures are in place for conducting the risk assessment and analysis of the results for determining remediation.</td>
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## Controls Assessment Classification

Audit areas highlighted in red in the Summary Table are considered to have significant weaknesses in internal controls. Significant weaknesses include errors, deficiencies, or conditions which result in one or more violations of internal controls, laws, A&M System policies, or member rules. These violations have a high probability for legal consequences, financial consequences, or negative impacts to the organization’s reputation. These are situations in which a CEO, provost, vice president, dean, or director need to be involved in the problem resolution.

Audit areas highlighted in yellow in the Summary Table are considered to have notable weaknesses in internal controls. Notable weaknesses include errors, deficiencies or conditions which result in minor to moderate noncompliance with internal controls, laws, A&M System policies, or member rules. These are situations which can and should be corrected at the department or supervisor level.

Audit areas highlighted in green in the Summary Table are considered to have effective internal controls.

Items that were not significant or notable were communicated to management during the course of the audit.
Criteria

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

- Texas Government Code
- Texas Administrative Code
- Texas Department of Information Resources Security Control Standards Catalog
- Texas A&M University System Policies and Regulations
- Texas A&M University Information Technology Processes and University 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

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