



**THE TEXAS A&M
UNIVERSITY SYSTEM**

System Internal Audit Department

Fiscal Year 2024 Audit Plan



System Internal Audit Department Fiscal Year 2024 Audit Plan

SYSTEMWIDE

Diversity, Equity and Inclusion Compliance

A&M SYSTEM OFFICES

Facilities Planning and Construction

TEXAS A&M UNIVERSITY

College of Arts and Sciences – Information Technology

Export Controls

Payment Cards

Recreational Sports

School of Law – Information Technology

School of Medicine Anatomical Gift Program

University Health Services

PRAIRIE VIEW A&M UNIVERSITY

Athletics

Health and Counseling Services

Tuition and Fees

TARLETON STATE UNIVERSITY

Health and Safety

Texas Higher Education Coordinating Board Construction Audit Reporting *

TEXAS A&M INTERNATIONAL UNIVERSITY

Tuition and Fees

TEXAS A&M UNIVERSITY–CENTRAL TEXAS

Information Technology

TEXAS A&M UNIVERSITY–COMMERCE

Programs for Minors

TEXAS A&M UNIVERSITY–CORPUS CHRISTI

Programs for Minors



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TEXAS A&M UNIVERSITY–KINGSVILLE

Programs for Minors
Tuition and Fees

TEXAS A&M UNIVERSITY–SAN ANTONIO

Information Technology
Tuition and Fees

TEXAS A&M UNIVERSITY–TEXARKANA

Financial Management Services
Information Technology

WEST TEXAS A&M UNIVERSITY

Financial Accounting System

TEXAS A&M AGRILIFE RESEARCH

Financial Management Services

TEXAS A&M AGRILIFE EXTENSION

Financial Management Services
Programs for Minors

TEXAS A&M ENGINEERING EXPERIMENT STATION

Contract Administration
Payroll

TEXAS A&M ENGINEERING EXTENSION SERVICE

Information Technology
Payroll

TEXAS A&M TRANSPORTATION INSTITUTE

Payroll

TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY

Financial Management Services



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TEXAS DIVISION OF EMERGENCY MANAGEMENT

State Disaster Reimbursement

- * 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 2024 facilities audits.



System Internal Audit Department Fiscal Year 2024 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 2024. 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.