



**THE TEXAS A&M  
UNIVERSITY SYSTEM**

## **System Internal Audit Department**

**Fiscal Year 2017 Audit Plan**



## System Internal Audit Department Fiscal Year 2017 Audit Plan

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### **Introduction**

The purpose of the audit plan is to outline audits and other activities the System Internal Audit Department will conduct during fiscal year 2017. The plan is developed to satisfy responsibilities established by the Board of Regents Bylaws, System Policy 10.01, Section 2102.008 of the Government Code, and applicable auditing standards. The Chief Auditor is authorized to make changes to the plan, as deemed necessary, 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.

The audits in the plan provide a systematic and objective approach to assist The Texas A&M University System in achieving its goals and objectives in an efficient and effective manner. The audits included in this plan were primarily identified through a system-wide risk assessment process, although some of the audits are performed to assist the A&M System in complying with external requirements. 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, which includes consideration of the governance, risk management and control processes that provide reasonable assurance that:

- Risks are appropriately identified and managed.
- Information is accurate, reliable, and timely.
- Employee actions are in compliance with policies, standards, procedures, and applicable laws and regulations.
- Operations are efficient and effective.
- Resources are acquired economically, used efficiently, and adequately protected.
- Accountability systems are in place to ensure organizational and program missions, goals, plans, and objectives are achieved.



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**Planned Audits for Fiscal Year 2017**

**A&M SYSTEM OFFICES**

Easterwood Airport Operations  
Debt Service  
Workday Implementation

**TEXAS A&M UNIVERSITY**

College of Veterinary Medicine & Biomedical Sciences – Information Technology  
College of Liberal Arts – Information Technology  
Texas A&M University at Galveston – Information Technology  
Accounts Receivable  
Health and Safety  
Memorial Student Center  
NCAA Compliance  
Sponsored Research Services

**PRAIRIE VIEW A&M UNIVERSITY**

Tuition and Fees

**TARLETON STATE UNIVERSITY**

Athletics  
Health and Safety

**TEXAS A&M INTERNATIONAL UNIVERSITY**

Tuition and Fees  
Information Technology Governance Practices and General Controls

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

Information Technology Governance Practices and General Controls

**TEXAS A&M UNIVERSITY – COMMERCE**

Health and Safety

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

Athletics  
Health and Safety  
Tuition and Fees



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**TEXAS A&M UNIVERSITY – KINGSVILLE**

Contract Administration  
Tuition and Fees

**TEXAS A&M UNIVERSITY – SAN ANTONIO**

Information Technology Governance Practices and General Controls

**TEXAS A&M UNIVERSITY – TEXARKANA**

Athletics  
Information Technology Governance Practices and General Controls

**WEST TEXAS A&M UNIVERSITY**

Tuition and Fees

**TEXAS A&M ENGINEERING EXPERIMENT STATION**

Financial Management Services

**TEXAS A&M FOREST SERVICE**

Volunteer Fire Department Assistance Grants  
Information Technology Governance Practices and General Controls

**TEXAS A&M TRANSPORTATION INSTITUTE**

Proving Grounds Research Facility Compliance with ISO Standards\*

**TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY**

Information Technology Governance Practices and General Controls

\*This audit is required to be performed to comply with external audit requirements.



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### **Other Types of Audits and Activities**

#### **Follow-up Audits**

Follow-up audits will be conducted to determine if management has adequately addressed prior audit recommendations.

#### **Change in Management Reviews**

Change in management reviews will be conducted on an as-needed basis when a change in an executive management position occurs.

#### **Assistance**

Assistance will be provided as needed to A&M System members in developing and maintaining strong governance, risk management, and control processes and systems. Internal Audit may participate in work groups, major information system design, or provide consultative advice on financial, operational, and compliance issues. Internal Audit may also perform work to support external audit requirements.