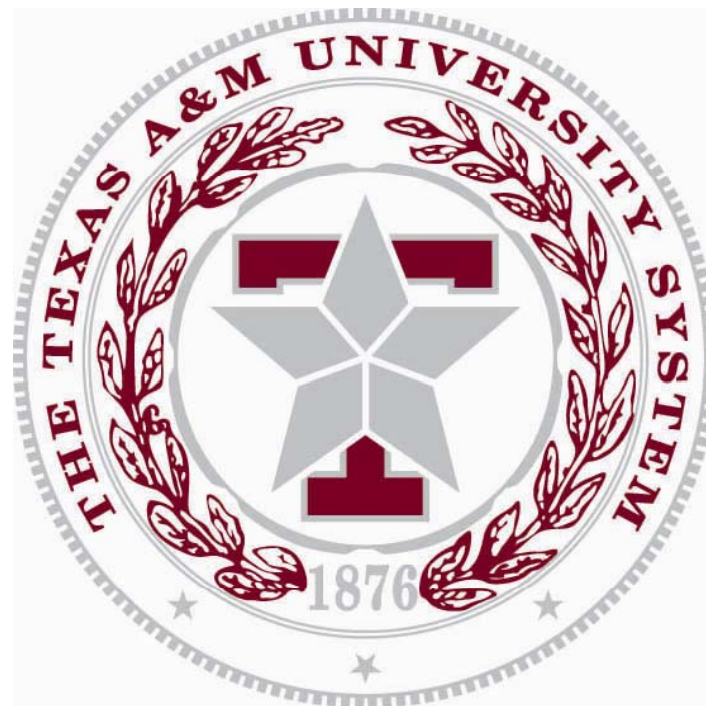


Fiscal Year 2010 Audit Plan

The Texas A&M University System

Internal Audit Department





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Fiscal Year 2010 Audit Plan

The Texas A&M University System

Internal Audit Department

The purpose of the Audit Plan is to outline audits and other activities the System Internal Audit Department will conduct during fiscal year 2010. The Plan is developed to satisfy responsibilities established by the Board of Regents Bylaws, Section 2102.008 of the Government Code, and applicable auditing standards. The Chief Auditor is authorized to make changes to the Plan, as she deems 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 types of audits listed in this Plan demonstrate the variety of approaches the System Internal Audit Department takes to address its mission of helping the Texas A&M University System achieve its goals and objectives in an efficient and effective manner. To accomplish this, deliverables for audits may include a variety of services, including audit reports, technical assistance, data analysis, and other written and oral communications.

The Audit Plan includes audits that cover areas related to financial controls and reporting; management controls and reporting; compliance with laws, policies, and regulations; economic and efficient use of resources; achieving results and outcomes (performance measures); technical assistance; and follow-ups.



Fiscal Year 2010 Audit Plan

The Texas A&M University System

Internal Audit Department (cont.)

Audits included in this Plan were primarily identified through a system-wide risk assessment process. However, some of the audits included are performed to assist the A&M System in complying with other external requirements.

Planned audits for fiscal year 2010 are listed on the following pages. Projects approved in the Audit Plan for fiscal year 2009 that are not completed by August 31, 2009, will also be considered part of this Plan.



Fiscal Year 2010 Audit Plan

Prairie View A&M University

Review of Physical Plant Operations

Review and assess the University's Physical Plant financial and management controls to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules. The University's Physical Plant reported \$13 million in operations and maintenance of plant expenditures for the fiscal year ended August 31, 2008.

Review of the University's NCAA Athletic Rules Compliance Program and Financial Statement

Review and assess, as required by the NCAA, the adequacy of the University's NCAA rules compliance program for selected compliance areas. Perform a review of the athletic program's financial statement for the fiscal year ended August 31, 2009, as required by the NCAA.



Fiscal Year 2010 Audit Plan

Prairie View A&M University (cont.)

Review of Auxiliary Operations

Review the financial and management controls over auxiliary operations, such as the Memorial Student Center and laundry operations, to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules. The University reported approximately \$17 million in auxiliary expenses for fiscal year 2008.

Review of Banner Security Processes

Review and assess controls in place to protect student information to ensure that this information is accurately secured and to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules.



Fiscal Year 2010 Audit Plan

Prairie View A&M University (cont.)

Review of JAMP Grant Awards

Review the Joint Admissions Medical Program (JAMP) awards and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with JAMP awards. The University receives \$15,000 annually from the JAMP program. The Coordinating Board requires an audit of these awards in order for institutions to participate in future program awards.

Review of TWD Grant Awards

Review the Technology Workforce Development (TWD) grants and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with the TWD awards. The University received approximately \$285,000 in awards. The Coordinating Board requires an audit of these awards.



Fiscal Year 2010 Audit Plan

Prairie View A&M University (cont.)

Review of P-16 College Readiness Program Awards

Review the University's controls and processes over the P-16 College Readiness Program and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with P-16 College Readiness awards. The University received \$30,000 for this program. The Coordinating Board requires an audit of these awards.

SACS Accreditation Financial Statement Review

Review the completeness and accuracy of the University's Current Funds Balance Sheet and related Statement of Current Funds Expenditures for the fiscal year ended August 31, 2009. This work is required as part of the reaffirmation of accreditation by the Southern Association of Colleges and Schools. We will be providing this work to the State Auditor's Office who will use it as the basis for issuing their opinion on these financial statements.



Fiscal Year 2010 Audit Plan

Tarleton State University

Review of Enterprise Risk Management Processes

Determine if the key elements of the University's enterprise risk management processes are designed to identify and mitigate risks through the use of a systematic organization-wide approach. The University's operating expenses for fiscal year 2008 were approximately \$117 million.

Review of Student Recruitment, Admissions, and Enrollment Management Processes

Review the University's recruitment, admissions and enrollment management processes. Determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, Higher Education Coordinating Board and University rules. The Stephenville campus enrolled approximately 7,800 students in fall 2008, while the Central Texas campus enrolled approximately 1,800 students, for a total enrollment of 9,600 students.



Fiscal Year 2010 Audit Plan

Tarleton State University (cont.)

Review of P-16 College Readiness Program Awards

Review the University's controls and processes over the P-16 College Readiness Program and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with P-16 College Readiness awards. The University received \$30,000 for this program. The Coordinating Board requires an audit of these awards.

SACS Accreditation Financial Statement Review

Review the completeness and accuracy of the University's Current Funds Balance Sheet and related Statement of Current Funds Expenditures for the fiscal year ended August 31, 2009. This work is required as part of the reaffirmation of accreditation by the Southern Association of Colleges and Schools. We will be providing this work to the State Auditor's Office who will use it as the basis for issuing their opinion on these financial statements.



Fiscal Year 2010 Audit Plan

Texas A&M International University

Review of Physical Plant and Environmental Health & Safety Operations

Review and assess the University's Physical Plant financial and management controls to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules, including controls and processes over campus safety and security operations to ensure that they provide reasonable assurance that a safe environment exists for students, faculty, and staff. The University's Physical Plant reported approximately \$5 million in operations and maintenance of plant expenditures for the fiscal year ended August 31, 2008.

Review of Health and Counseling Services Operations

Review the management processes in the Health and Counseling Services to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules. Annual expenditures were approximately \$500,000 in fiscal year 2008.



Fiscal Year 2010 Audit Plan

Texas A&M International University (cont.)

Review of P-16 College Readiness Program Awards

Review the University's controls and processes over the P-16 College Readiness Program and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with P-16 College Readiness awards. The University received \$30,000 for this program. The Coordinating Board requires an audit of these awards.



Fiscal Year 2010 Audit Plan

Texas A&M University

Review of Time and Effort Reporting

Review and assess the University's controls and processes over time and effort reporting to determine if resources are used efficiently and effectively and in compliance with applicable laws, policies, regulations and University rules. OMB Circular A-21 requires time and effort confirmations on federally sponsored projects. Some respective state or privately sponsored projects also require compliance with OMB Circular A-21.

Review of Enterprise Risk Management Processes

Determine if the key elements of the University's enterprise risk management processes are designed to identify and mitigate risks through the use of a systematic organization-wide approach. The University's operating expenses for fiscal year 2008 were approximately \$1.2 billion.



Fiscal Year 2010 Audit Plan

Texas A&M University (cont.)

Review of Libraries

Review and assess the University's controls and processes over the libraries to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations and University rules. The Texas A&M University Libraries support teaching and research at its five libraries on both the main and west campuses. With 3.9 million volumes, the University libraries offer collections of distinction, as well as digital access to resources.

Review of Aviation Services

Review and assess the financial and management controls over Aviation Services to determine if resources are used efficiently and effectively and in compliance with applicable laws, policies, regulations, and University rules. The fiscal year 2009 annual operating budget was approximately \$7.2 million.



Fiscal Year 2010 Audit Plan

Texas A&M University (cont.)

Review of Student Health Center

Review and assess the University's controls and processes over the Student Health Center to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules. The fiscal year 2009 total operating budget was approximately \$8.7 million.

Review of Physical Plant Facilities

Review and assess financial and management controls and processes over the Physical Plant Facilities to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules. Physical Plant Facilities manages construction and building renovation; and building, landscape, and paving maintenance. The fiscal year 2009 Physical Plant Facilities annual operating budget was approximately \$59 million.



Fiscal Year 2010 Audit Plan

Texas A&M University (cont.)

Review of International Travel

Review and assess the University's financial and management controls over international travel to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules.

Review of Integrated Ocean Drilling Program

Review and assess the University's financial and management controls over the Integrated Ocean Drilling Program (IODP) to determine if resources are used efficiently and effectively and compliance with applicable laws, policies, regulations, and University rules. IODP at Texas A&M University is based in the College of Geosciences, and is an international research program that explores the history and structure of the earth as recorded in seafloor sediments and rocks. In fiscal year 2008, total operating expenditures were approximately \$172 million.

Fiscal Year 2010 Audit Plan

Texas A&M University (cont.)

Review of Business Continuity Planning

Review and assess the University's processes for recovering and restoring critical functions that have been either partially or completely interrupted as the result of a disaster or other extended disruption. Also, determine that the University is in compliance with laws, policies, regulations, and University rules relevant to business continuity planning.

Review of Non-Federal Student Financial Aid

Evaluate the financial and management controls over the University's student financial aid system for non-federal financial aid to ensure resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules. The University provided students with non-federal financial aid totaling more than \$284 million in fiscal year 2008.

Fiscal Year 2010 Audit Plan

Texas A&M University (cont.)

Review of Research Compliance

Review research compliance at the University to determine if resources are used efficiently and effectively and in compliance with laws policies, regulations, and university rules. The University is recognized as a Tier 1 research university.

Review of Advanced Research Program Grant Awards

Review the Advanced Research Program (ARP) awards and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with the ARP awards. The University received approximately \$1.5 million in grant awards. The Coordinating Board requires an audit of these awards in order for institutions to participate in future program awards.

Fiscal Year 2010 Audit Plan

Texas A&M University (cont.)

Review of JAMP Grant Awards

Review the Joint Admissions Medical Program (JAMP) awards and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with JAMP awards. The College Station and Galveston campuses each receive \$15,000 annually from the JAMP program. The Coordinating Board requires an audit of these awards in order for institutions to participate in future program awards.

Review of P-16 College Readiness Program Awards

Review the P-16 College Readiness Special Advisors Program awards and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with P-16 College Readiness Special Advisors Program awards. The College Station and Galveston campuses each received \$30,000 for this program. The Coordinating Board requires an audit of these awards.

Fiscal Year 2010 Audit Plan



Texas A&M University (cont.)

Review of the Education Research Center

Assess the University's compliance with all terms and state and federal laws related to the interagency agreement between Texas A&M University, the Texas Higher Education Coordinating Board, and the Texas Education Agency to establish a Research Center at the University. The agreement provided the University with \$1,050,000 in 2007 to create and operate a Research Center for a period of five years and requires an annual certification of compliance by the University's internal auditor.



Fiscal Year 2010 Audit Plan

Texas A&M University - Commerce

Review of Governance Processes

Review and assess the University's processes for establishing and maintaining an effective governance system. Determine if the processes provide for overall direction/guidance, performance management, accountability, communication, and transparency in the conduct of work to achieve the University's goals and objectives.

Review of Student Recruitment, Admissions, and Enrollment Management Processes

Review the University's recruitment, admissions, and enrollment management processes. Determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, Higher Education Coordinating Board and University rules. The University enrolled approximately 8,900 students in fall 2008.



Fiscal Year 2010 Audit Plan

Texas A&M University - Commerce (cont.)

Review of Financial Management Services

Evaluate the financial and management controls over the University's financial management services' operations to determine if resources are used efficiently and effectively, assets are safeguarded, and compliance is achieved with applicable laws, policies, regulations and University rules. Financial management services include budgeting, receivables and disbursements, accounting and reporting, property management, and payroll.

Review of the Housing Program Operations

Review the University's Housing Program operations to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules. Assess the extent to which the program operations provide for availability, quality, efficiency, and the desired level of services to the students. Texas A&M University - Commerce students spent approximately \$5.8 million on housing in fiscal year 2008.



Fiscal Year 2010 Audit Plan

Texas A&M University - Commerce (cont.)

Review of P-16 College Readiness Program Awards

Review the University's controls and processes over the P-16 College Readiness Program and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with P-16 College Readiness awards. The University received \$30,000 for this program. The Coordinating Board requires an audit of these awards.

Review of the Advanced Research Program Awards

Assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with the Advanced Research Program awards. In 2009, the University received one award totaling \$185,000. The Coordinating Board requires an audit of these awards in order for institutions to participate in future program awards.



Fiscal Year 2010 Audit Plan

Texas A&M University – Corpus Christi

Review of Human Resources Processes

Analyze the University's management processes for human resources to determine if strategic and operational results and outcomes are achieved in an efficient and effective manner. Determine compliance with laws, policies, regulations, and University rules. The University's salaries, wages, and payroll-related costs were approximately \$78 million in fiscal year 2008.

Review of Information Technology

Review processes and controls over information technology to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules.

Fiscal Year 2010 Audit Plan

Texas A&M University – Corpus Christi (cont.)

Review of the University's NCAA Athletics Rules Compliance Program and Financial Statement

Review and assess, as required by the NCAA, the adequacy of the University's NCAA rules compliance program for selected compliance areas. Perform a review of the athletic program's financial statement for the fiscal year ended August 31, 2009, as required by the NCAA.

Review of the Advanced Research Program Awards

Review the Advanced Research Program (ARP) awards and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with the ARP awards. The University received \$75,000 in grant awards. The Coordinating Board requires an audit of these awards in order for institutions to participate in future program awards.



Fiscal Year 2010 Audit Plan

Texas A&M University – Corpus Christi (cont.)

Review of JAMP Grant Awards

Review the Joint Admissions Medical Program (JAMP) awards and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with JAMP awards. The University receives \$15,000 annually from the JAMP program. The Coordinating Board requires an audit of these awards in order for institutions to participate in future program awards

Review of P-16 College Readiness Program Awards

Review the University's controls and processes over the P-16 College Readiness Program and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with P-16 College Readiness awards. The University received \$30,000 for this program. The Coordinating Board requires an audit of these awards.



Fiscal Year 2010 Audit Plan

Texas A&M University – Corpus Christi (cont.)

SACS Accreditation Financial Statement Review

Review the completeness and accuracy of the University's Current Funds Balance Sheet and related Statement of Current Funds Expenditures for the fiscal year ended August 31, 2009. This work is required as part of the reaffirmation of accreditation by the Southern Association of Colleges and Schools. We will be providing this work to the State Auditor's Office who will use it as the basis for issuing their opinion on these financial statements.



Fiscal Year 2010 Audit Plan

Texas A&M University - Kingsville

Review the Management Control Processes at the San Antonio Center

Review and assess the Center's financial and management controls to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules. The San Antonio Center enrolled approximately 1400 students in fall 2008.

Review of Athletic Department Operations

Perform a review of the financial and management controls over the Athletic Department to determine if resources are used efficiently and effectively and in compliance with applicable laws, policies, regulations, and University rules. The Athletic Department's annual operating budget for fiscal year 2009 was approximately \$2.7 million.



Fiscal Year 2010 Audit Plan

Texas A&M University – Kingsville (cont.)

Review of P-16 College Readiness Program Awards

Review the University's controls and processes over the P-16 College Readiness Program and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with P-16 College Readiness awards. The University received \$30,000 for this program. The Coordinating Board requires an audit of these awards.



Fiscal Year 2010 Audit Plan

Texas A&M University - Texarkana

Review of Information Technology

Review controls over information technology to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules.

Review of P-16 College Readiness Program Awards

Review the University's controls and processes over the P-16 College Readiness Program and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with P-16 College Readiness awards. The University received \$30,000 for this program. The Coordinating Board requires an audit of these awards.



Fiscal Year 2010 Audit Plan

West Texas A&M University

Review of Student Recruitment, Admissions, and Enrollment Management Processes

Review the University's recruitment, admissions, and enrollment management processes to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, Higher Education Coordinating Board and University rules. The University enrolled approximately 7,500 students in fall 2008.

Review of Information Technology

Review processes and controls over information technology to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules.



Fiscal Year 2010 Audit Plan

West Texas A&M University (cont.)

Review of Physical Plant Operations

Review and assess the University's Physical Plant financial and management controls to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules. The University's Physical Plant reported approximately \$17 million in operations and maintenance of plant expenditures for the fiscal year ended August 31, 2008.

Review of P-16 College Readiness Program Awards

Review the University's controls and processes over the P-16 College Readiness Program and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with P-16 College Readiness awards. The University received \$30,000 for this program. The Coordinating Board requires an audit of these awards.



Fiscal Year 2010 Audit Plan

Texas A&M University System Health Science Center

Review of Financial Management Services

Evaluate the financial and management controls over the Health Science Center's financial management services' operations to determine if resources are used efficiently and effectively, assets are safeguarded, and compliance is achieved with applicable laws, policies, regulations, and Health Science Center rules. Financial management services include budgeting, receivables and disbursements, accounting and reporting, property management, and payroll.

Review of Student Financial Aid

Evaluate the financial and management controls over the Health Science Center's student financial aid system to ensure resources are used efficiently and effectively and in compliance with laws, policies, regulations, and Health Science Center rules. The Health Science Center provided students with financial aid totaling more than \$26 million in fiscal year 2008.

Fiscal Year 2010 Audit Plan



Texas A&M University System Health Science Center (cont.)

Review of the Advanced Research Program Awards

Review of the Advanced Research Program (ARP) awards and assess the Health Science Center's compliance with the Texas Higher Education Coordinating Board's regulations associated with the ARP awards. The Health Science Center received \$225,000 in grant awards. The Coordinating Board requires an audit of these awards in order for institutions to participate in future program awards.



Fiscal Year 2010 Audit Plan

Texas AgriLife Research

Review of the Advanced Research Program Awards

Review the Advanced Research Program (ARP) awards and assess the Agency's compliance with the Texas Higher Education Coordinating Board's regulations associated with the ARP awards. The Agency received approximately \$40,000 in grant awards. The Coordinating Board requires an audit of these awards in order for institutions to participate in future program awards.

Review of Transportation and Fleet Services

Review and assess the financial and management controls of the Agency's Transportation and Fleet Services to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and Agency rules.



Fiscal Year 2010 Audit Plan

Texas AgriLife Extension Service

Review of Transportation and Fleet Services

Review and assess the financial and management controls of the Agency's Transportation and Fleet Services to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and Agency rules.



Fiscal Year 2010 Audit Plan

Texas Forest Service

No audits are planned for the Texas Forest Service in fiscal year 2010 based on our risk assessment process.



Fiscal Year 2010 Audit Plan

Texas Veterinary Medical Diagnostic Laboratory

No audits are planned for the Texas Veterinary Medical Diagnostic Laboratory in fiscal year 2010 based on our risk assessment process.



Fiscal Year 2010 Audit Plan

Texas Engineering Experiment Station

Review of Financial Management Services

Evaluate the financial and management controls over the Agency's financial management services' operations to determine if resources are used efficiently and effectively, assets are safeguarded, and compliance is achieved with applicable laws, policies, regulations, and Agency rules. Financial management services include budgeting, receivables and disbursements, accounting and reporting, property management, and payroll.

Review of the Advanced Research Program Awards

Review the Advanced Research Program (ARP) awards and assess the Agency's compliance with the Texas Higher Education Coordinating Board's regulations associated with the ARP awards. The Agency received approximately \$538,000 in grant awards. The Coordinating Board requires an audit of these awards in order for institutions to participate in future program awards.



Fiscal Year 2010 Audit Plan

Texas Engineering Experiment Station (cont.)

Review of TWD Grant Awards

Review of the Technology Workforce Development (TWD) grants and assess the Agency's compliance with the Texas Higher Education Coordinating Board's regulations associated with the TWD awards. The Agency received \$285,000 in grant awards. The Coordinating Board requires an audit of these awards.



Fiscal Year 2010 Audit Plan

Texas Engineering Extension Service

Review of Information Technology

Review processes and controls over information technology to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and Agency rules.



Fiscal Year 2010 Audit Plan

Texas Transportation Institute

Review of Enterprise Risk Management Processes

Determine if the key elements of the Agency's enterprise risk management processes are designed to identify and mitigate risks through the use of a systematic, organization-wide approach. The Agency's operating expenses for fiscal year 2008 were approximately \$48 million.

Review of Information Technology

Review processes and controls over information technology to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and Agency rules.



Fiscal Year 2010 Audit Plan

The Texas A&M University System Offices

Review of Construction Projects

Review of construction contracts entered into by Facilities Planning and Construction to determine if construction projects achieve the specified level of quality for best value, and are in compliance with laws, policies, regulations, and rules. For fiscal year 2009, the A&M System has approximately 60 active construction projects totaling more than \$1.4 billion.

Review of the Use and Administration of Purchasing Cards

Review the financial and management controls over purchasing cards at the System Offices to ensure resources are used efficiently and effectively and in compliance with laws, policies, regulations, and System Offices rules. Purchasing cards are designed to reduce data entry and voucher processing for small purchases resulting in more efficient, cost-effective purchasing practices. The Texas A&M University System Offices had approximately \$300,000 in purchasing card purchases in fiscal year 2008.



Fiscal Year 2010 Audit Plan

The Texas A&M University System Offices (cont.)

Review of P-16 College Readiness Program Awards

Review the P-16 College Readiness Special Advisors Program awards and assess the System Offices' compliance with the Texas Higher Education Coordinating Board's regulations associated with P-16 College Readiness Special Advisors Program awards. The System Offices received \$15,000 for this program. The Coordinating Board requires an audit of these awards.



Fiscal Year 2010 Audit Plan

System-Wide

Follow-up Reviews

Conduct follow-up reviews on issues identified in prior audits to determine if management has adequately addressed the issues.

Change in Management Reviews

Conduct reviews of selected financial and management controls, on an as-needed basis, when there is a change in executive management at one of the A&M System members.

Fiscal Year 2010 Audit Plan



System-Wide (cont.)

Participation with, and/or Assistance to, System Members/External Auditors

This project represents System Internal Audit Department's (SIAD) participation with, and/or assistance to, A&M System members and external auditors. SIAD's involvement could range from participating in the design of major information systems, serving as a member of a work group, assisting with the System's fraud prevention objectives, to testing and reporting on new activities and processes.