



TEXAS SOUTHERN UNIVERSITY  
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**FY2017 INTERNAL AUDIT PLAN**  
(Approved by the TSU Board of Regents  
November 10, 2016)

**TEXAS SOUTHERN UNIVERSITY**  
**Internal Audit Plan for Fiscal Year 2017**

AUDIT UNITS	AUDIT TYPE	REQUIRED / ROLLOVER / RISK ASSESSMENT	TIME COMMITMENT (Estimated)
<b>SCHEDULED AUDITS</b>			
Procurement (Vendor Selection/Contract Administration)	Compliance/ Operational	Regulatory	600
Property Management	Compliance/ Operational	FY2017 Risk Assessment	600
Cash Handling/Cash Management	Operational	Compliance	300
Accounts Payable	Operational	FY2017 Risk Assessment	300
Facilities (Projects/Space Utilization)	Financial/Compliance	Required	500
Drug Free Schools and Communities Act	Compliance	Regulatory (required)	200
Texas Legislative Internship Program	Compliance	Required	100

AUDIT UNITS	AUDIT TYPE	REQUIRED / ROLLOVER / RISK ASSESSMENT	TIME COMMITMENT
<b>OFFICE OF INFORMATION TECHNOLOGY REVIEWS (OIT)</b>			
Disaster Recovery Plan	Compliance	FY2017 Risk Assessment	250
Security Assessment	Infrastructure and Application	FY2017 Risk Assessment	300
Regulatory Compliance Assessments (Selective)	Compliance	Regulatory (required)	300
<b>COLLEGE/DEPARTMENT REVIEWS</b>			
College of Pharmacy and Health Sciences	Compliance/Operational	BOR Requested	400
The Honors College	Compliance/Operational	BOR Requested	400
<b>SPECIAL PROJECTS</b>			
Enterprise Risk Management (ERM)	Special Initiative	BOR	1,000
Annual Audit Report (Includes FY2017/ FY2018 Audit Plan)	Administration	Required	200
Fraud Investigations/Training	Investigations / Fraud Prevention Program	Required	750
<u>External Audit Assistance</u>			
State Auditor's Office	Support	N/A	300
Other External Auditors (i.e., Whitley Penn)	Support	N/A	300

<b>MANAGEMENT SUPPORT &amp; CONTINUOUS MONITORING</b>			
<b>AREA</b>	<b>PROJECT TYPE</b>	<b>REQUESTOR</b>	<b>TIME COMMITMENT</b>
Selective Research Centers or Direct Grants and Contracts	Monitoring	FY2017 Risk Assessment	300
RL&H (inclusive of Greystone/UAV)	Compliance Monitoring	Management Requested	250
Division/College Business Administrator Sustainability	Value Added Services/ Monitoring	Management Requested	100
<b>AUDIT FOLLOW-UP</b>			
External Audits/Reviews Follow-up*	Support	Required	350
Internal Audit/Reviews Follow-up	Support	FY2017 Planning	350
<b>TOTAL FY2017 AUDIT TIME COMMITMENT - 8,150 HOURS</b>			
<b>TOTAL AVAILABLE AUDIT HOURS - 7,000 HOURS</b>			

**\*Includes the follow-up on items from FY2016 external audits/reviews and the SAO Single Statewide Audit.**