

FY2019 INTERNAL AUDIT PLAN

TEXAS SOUTHERN UNIVERSITY
Internal Audit Plan for Fiscal Year 2019

AUDIT UNITS	AUDIT TYPE	REQUIRED / ROLLOVER / RISK ASSESSMENT	TIME COMMITMENT (Estimated)
SCHEDULED AUDITS			
Procurement (Contract Administration)	Compliance/ Operational	Rollover/ Risk Assessment	500
Student Financial Assistance Cluster	Compliance/ Operational	Required	300
Development	Operational	Compliance	600
Human Resources/ Payroll	Operational	FY2019 Risk Assessment	500
Facilities (Projects/Space Utilization)	Financial/Compliance	Required	300
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
OFFICE OF INFORMATION TECHNOLOGY REVIEWS (OIT)			
IT Governance	Compliance	FY2019 Risk Assessment	150
Continuity of Operations Planning	Infrastructure and Application	FY2019 Risk Assessment	300
Regulatory Compliance Assessments (Selective)	Compliance	Regulatory (required)	300
COLLEGE/DEPARTMENT REVIEWS			
To be Determined	Compliance/ Operational	BOR Requested	650
SPECIAL PROJECTS			
Enterprise Risk Management (ERM)	Special Initiative	BOR	500
Annual Audit Report (Includes FY2018/ FY2019 Audit Plan)	Administration	Required	250
Fraud Investigations/Training	Investigations/ Fraud Prevention Program	Required	750
Disability/Veterans Affairs Athletics	Compliance/ Operational	Requested	700
<u>External Audit Assistance</u>			
State Auditor's Office	Support	N/A	300
Other External Auditors (i.e., Whitley Penn)	Support	N/A	500

MANAGEMENT SUPPORT & CONTINUOUS MONITORING			
AREA	PROJECT TYPE	REQUESTOR	TIME COMMITMENT
Selective Research Centers or Direct Grants and Contracts	Monitoring	FY2019 Risk Assessment	300
Fiscal Responsibility (Selective)	Compliance Monitoring	Management Requested	300
Regulatory Areas: Campus Programs for Minors	Value Added Services/Monitoring	Management Requested	150
AUDIT FOLLOW-UP			
External Audits/Reviews Follow-up*	Support	Required	300
Internal Audit/Reviews Follow-up	Support	FY2018 Plan	300
TOTAL FY2018 AUDIT TIME COMMITMENT - 8,250 HOURS			
TOTAL AVAILABLE AUDIT HOURS - 7,500 HOURS			

***Includes the follow-up on items from FY2018 external audits/reviews and the SAO Single Statewide Audit.**

Specialized Items Anticipated for FY2019:

Facilities Space Utilization Revisit

Disability / Veterans Affairs