

# FY2020 INTERNAL AUDIT PLAN

**TEXAS SOUTHERN UNIVERSITY Internal Audit Plan for Fiscal Year 2020**

| <b>AUDIT UNITS</b>                   | <b>AUDIT TYPE</b>          | <b>REQUIRED / ROLLOVER / RISK ASSESSMENT</b> | <b>TIME COMMITMENT (Estimated)</b> |
|--------------------------------------|----------------------------|--|------------------------------------|
| <b>SCHEDULED AUDITS</b>              |                            |  |                                    |
| Admissions                           | Compliance/<br>Operational | Risk Assessment                              | 600                                |
| Public Funds Investment Act          | Compliance                 | Required                                     | 300                                |
| Development                          | Operational                | Compliance                                   | 600                                |
| Enrollment                           | Operational                | FY2020 Risk Assessment                       | 600                                |
| Facilities/ Campus Space Planning    | Operational                | Required                                     | 500                                |
| Benefits Proportionality Audit       | Compliance                 | Required                                     | 250                                |
| Texas Legislative Internship Program | Compliance                 | Required                                     | 150                                |

| AUDIT UNITS  | AUDIT TYPE                               | REQUIRED / ROLLOVER / RISK ASSESSMENT | TIME COMMITMENT |
|--|--|---------------------------------------|-----------------|
| <b>OFFICE OF INFORMATION TECHNOLOGY REVIEWS (OIT)</b>    |  |                                       |                 |
| IT Governance  | Compliance                               | FY2020 Risk Assessment                | 200             |
| Continuity of Operations Planning                        | Infrastructure and Application           | FY2020 Risk Assessment                | 300             |
| Regulatory Compliance Assessments (Selective)            | Compliance                               | Regulatory (required)                 | 300             |
| <b>COLLEGE/DEPARTMENT REVIEWS</b>                        |  |                                       |                 |
| Thurgood Marshall School College of Education            | Compliance/ Operational                  | BOR Requested                         | 650             |
| <b>SPECIAL PROJECTS</b>                                  |  |                                       |                 |
| Enterprise Risk Management (ERM)                         | Special Initiative                       | BOR                                   | 500             |
| Annual Audit Report (Includes FY2019/ FY2020 Audit Plan) | Administration                           | Required                              | 250             |
| Fraud Investigations/Training                            | Investigations/ Fraud Prevention Program | Required                              | 1,500           |
| Disability Services                                      | Compliance/ Operational                  | Requested                             | 500             |
| <u>External Audit Assistance</u>                         |  |                                       |                 |
| State Auditor's Office / Oversight Agencies              | Support                                  | N/A                                   | 400             |
| Other External Auditors (i.e., BKD; J. Walker)           | Support                                  | N/A                                   | 350             |

**1 November 2019**

| <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                       | FY2020 Risk Assessment | 300                    |
| Fiscal Responsibility (Selective)                         | Compliance Monitoring            | Management Requested   | 300                    |
| Regulatory Areas: Campus Programs for Minors              | Value Added Services/ Monitoring | Management Requested   | 150                    |
|   |                                  |                        |                        |
| <b>AUDIT FOLLOW-UP</b>                                    |                                  |                        |                        |
| External Audits/Reviews Follow-up*                        | Support                          | Required               | 300                    |
| Internal Audit/Reviews Follow-up                          | Support                          | FY2018 Plan            | 300                    |
| <b>TOTAL FY2020 AUDIT TIME COMMITMENT - 9,250 HOURS</b>   |                                  |                        |                        |
| <b>TOTAL AVAILABLE AUDIT HOURS - 9,400 HOURS</b>          |                                  |                        |                        |

**\*Includes the follow-up on items from FY2019 external audits/reviews and the SAO Single Statewide Audit.**

**Specialized Items Anticipated for FY2020:**

Facilities Space Utilization Revisit

Disability / Veterans Affairs