

FY2021 INTERNAL AUDIT PLAN

TEXAS SOUTHERN UNIVERSITY
Internal Audit Plan for Fiscal Year 2021

AUDIT UNITS	AUDIT TYPE	REQUIRED / ROLLOVER / RISK ASSESSMENT	TIME COMMITMENT (Estimated)
SCHEDULED AUDITS			
Post Construction Audit (Selective Projects)	Compliance/ Operational	FY21 Risk Assessment	600
External Affairs (Academic Units/ University)	Compliance/ Operational	FY21 Risk Assessment	600
Procurement Process** (Selective Projects)	Operational	FY21 Risk Assessment	600
Facilities (Projects/Space Utilization)	Financial/Compliance	Required	600
Drug Free Schools and Communities Act	Compliance	Regulatory (required)	350
Texas Legislative Internship Program	Compliance	Required	250

1 November 2020

AUDIT UNITS	AUDIT TYPE	REQUIRED / ROLLOVER / RISK ASSESSMENT	TIME COMMITMENT
OFFICE OF INFORMATION TECHNOLOGY REVIEWS (OIT)			
Continuity of Operations	Compliance	FY2021 Risk Assessment	350
Security Assessment	Infrastructure and Application	FY2021 Risk Assessment	250
Regulatory Compliance Assessments (Selective)	Compliance	Regulatory (required)	250
COLLEGE/DEPARTMENT REVIEWS			
College of Education	Compliance/Operational	BOR Requested	375
Jesse H. Jones School of Business	Compliance/Operational	BOR Requested	375
SPECIAL PROJECTS			
Enterprise Risk Management (ERM)	Special Initiative	BOR	1,500
Annual Internal Audit Report (Includes FY2021 Audit Plan)	Administration	Required	150
Fraud Investigations/Training	Investigations/ Fraud Prevention Program	Required	1,500
<u>External Audit Assistance</u>			
State Auditor's Office; THECB	Support	N/A	300
Other External Auditors (i.e., BKD; J. Walker Co.)	Support	N/A	300

MANAGEMENT SUPPORT & CONTINUOUS MONITORING			
AREA	PROJECT TYPE	REQUESTOR	TIME COMMITMENT
Selective Research Centers or Direct Grants and Contracts	Monitoring	FY2021 Risk Assessment	400
Fiscal Responsibility (Selective)	Compliance Monitoring	Management Requested	250
Regulatory Areas	Value Added Services/Monitoring	Management Requested	150
AUDIT FOLLOW-UP			
External Audits/Reviews Follow-up*	Support	Required	300
Internal Audit/Reviews Follow-up	Support	FY2021 Planning	300
TOTAL FY2021 AUDIT TIME COMMITMENT - 9,750 HOURS			
TOTAL AVAILABLE AUDIT HOURS - 9,400 HOURS			

***Includes the follow-up on items from FY2020 external audits/reviews and the SAO Single Statewide Audit.**

Specialized Items Anticipated for FY2021:

- TMSL Follow-Up
- Admissions/Enrollment Follow-Up