



Office of Audits and Analysis

Fiscal Year 2016 Audit Plans



Higher Learning. Higher Return.

**Carole M. Fox, CPA
System Director, Office of Audits and Analysis**

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INTRODUCTION AND PURPOSE

The purpose of the Audit Plan is to document audits and other activities the Office of Audits and Analysis intends to conduct during fiscal year 2016. The Audit Plan satisfies responsibilities outlined in Section 2102.008 of the Government Code; the TSUS *Rules and Regulations*, and applicable auditing standards. As in prior years, there may be circumstances that require us to devote resources to activities not outlined in the Audit Plan. Significant changes to the Audit Plan require approval by the Chair of the Finance and Audit Committee. 28,605 hours have been budgeted for audit activities/projects (including travel and administrative time).

The Audit Plan was developed through risk assessments deployed at the Components and System Administration. Component Audit Directors develop plans for their respective institutions; the System Audit Director develops a plan for System Administration (which includes system-wide initiatives). As required by auditing standards and state law, the risk assessments included consideration of fraud risks, risks associated with contract management, and information technology risks related to Title 1, Texas Administrative Code, Chapter 202, Information Security Standards.

The collective risk assessments included, but were not limited to, the following activities:

- Soliciting input from the Board of Regents, the Chancellor, Vice-Chancellors, and Component Presidents and management;
- Consulting with oversight entities regarding “hot topic” initiatives that should be considered;
- Networking with other college and university internal audit directors regarding emerging issues/concerns;
- Reviewing the Components’ and the System’s consolidated annual financial reports for the most current fiscal year to identify significant financial items;
- Considering the impact of public scrutiny; and
- Utilizing professional judgment and knowledge gained from prior audits regarding the effectiveness of governance, internal control, and risk assessment processes in mitigating risk.

The end result of the risk assessments is a list of projects that collectively form the System-wide Audit Plan. Projects fall into the following categories:

- **System-Wide Initiatives:** Projects performed by the System Director (and/or component auditors) across all TSUS institutions for an enterprise-wide assessment. The System’s safety and security initiative is reflected in this year’s Audit Plan for the first time.
- **Risk-Based Audits:** Projects that typically involve reviews of internal controls associated with the reliability and integrity of information; compliance with policies, plans, procedures, laws, and regulations; safeguarding of assets; economical and efficient use of resources; and the accomplishment of established objectives and goals for operations or programs.
- **Required Audits and Activities:** Projects required by law, grant agreements, TSUS *Rules and Regulations*, and/or auditing standards.
- **Other:** Activities that involve consulting/advisory services, management-requested reviews, fraud prevention training; communicating new compliance requirements; liaising with external auditors; investigations; and other projects to address unanticipated risks.

Finite resources, coupled with an increase in mandated projects, precluded the inclusion of all identified high-risk projects in the Audit Plan. Such high-risk projects encompassed, but were not limited to, certain athletic activities, several manual and automated controls/processes, aspects of health-care programs, reviews of selected financial and operating data, and compliance with a number of federal requirements.



System Administration

Fiscal Year 2016 Audit Plan



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Carole M. Fox, CPA
System Director, Office of Audits and Analysis

Charles H. Gregory, CISA, CGEIT
Associate Director

SYSTEM ADMINISTRATION FISCAL YEAR 2016 AUDIT PLAN

| AUDIT | DESCRIPTION |
|--|---|
| SYSTEM-WIDE INITIATIVES (Performed at All Components) | |
| Safety and Security Initiative | Continuation of a multi-year self-assessment designed to assist component management in identifying opportunities to enhance existing safety and security activities and processes. The modules for 2016 include: Emergency Management, Information Technology Security, Environmental Health & Safety, and Facilities. |
| TAC 202 and Required Reporting Impact Analysis | Research and evaluate implications of revisions to Texas Administrative Code 202 (Information Security Standards) and other new legislative reporting requirements. |
| Correspondence and Extension Courses | Data compilation and review of the SCH costs charged by member institutions for correspondence and extension courses under THECB rules/Texas Administrative Code. |
| Compliance Universe | Build a compliance universe for future risk assessment and review purposes. |
| Response to System Requests | Gather information as requested by System Administration. |
| RISK-BASED AUDITS | |
| IDEA Pilot | Test and deploy analytical software to review select business processes across the components. |
| Construction Audits | Joint venture with the Office of Contract Administration for third-party construction audits. (OUTSOURCED) |
| REQUIRED AUDITS AND ACTIVITIES | |
| Benefits Proportionality | Audit of benefits proportionality for fiscal year 2014 as required by the General Appropriations Act (Report due August 31 st , 2016). |
| SB 20 – Annual Review | Annual review as to whether Rules and policies required under SB 20, 84 th legislature, have been adopted. |
| SB 20 – Contract Administration | Risk-based testing of contract administration required under SB 20, 84 th legislature. |
| Investments | Biennial review of compliance with the requirements of the Texas Public Funds Investment Act. (Report due December 31 st , 2016) |
| Quality Assurance Review | Third-party review of the audit function as required by auditing standards. |
| Yellow Book Revisions | Incorporate revisions to the federal auditing standards into existing policies and procedures. |
| Follow-Up Procedures | Follow-up on management's progress in implementing outstanding internal and external audit recommendations. |
| Annual Risk Assessment and Audit Plan | Conduct risk assessment activities and prepare the 2017 Audit Plan as required by auditing standards. |
| Annual Internal Audit Report | This report, required by Government Code 2102, summarizes all audit activities of the preceding fiscal year. |
| Continuing Education | Required by Government Code 2102 and auditing standards. |
| OTHER | |
| Special Projects | Management requested reviews; audits/reviews predicated by unanticipated risks, oversight-entity mandates, EthicsPoint/SAO Special Investigations Unit referrals, and other activities. |
| Component Audit Assistance | Activities to supplement and assist component audit staff on component-based audits. |
| Audit Liaison Activities | Coordinating with external audit entities performing audits within the Texas State University System. |



Lamar Institute of Technology

Lamar State College-Orange

Lamar State College-Port Arthur

Lamar University

Fiscal Year 2016 Audit Plans

**Ramona Stricklan, CIA, CFE
Component Director, Office of Audits and Analysis**

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM™

LAMAR INSTITUTE OF TECHNOLOGY FISCAL YEAR 2016 AUDIT PLAN

| AUDIT | DESCRIPTION |
|---------------------------------------|---|
| SYSTEM-WIDE INITIATIVES | |
| Response to System Requests | To gather information as requested by System Administration. |
| RISK-BASED AUDITS | |
| Hourly Payroll & One-Time Payments | Evaluate controls, efficiency, and effectiveness of payments to hourly workers and use of one-time payments for all employees. |
| Scholarships | Evaluate approvals, administration, and fund accounting for scholarships. |
| IT - On-Going | Maintain on-going review of significant activities such as disaster recovery tests and new application implementation. |
| REQUIRED AUDITS AND ACTIVITIES | |
| Benefits Proportionality | Audit of benefits proportionality for fiscal year 2014 as required by the General Appropriations Act (Report due August 31st, 2016). |
| SB 20 – Annual Review | Annual review as to whether rules and policies required under SB 20, 84th legislature, have been adopted. |
| SB 20 – Contract Administration | Risk-based testing of contract administration required under SB 20, 84th legislature. |
| Investments | Biennial review of compliance with the requirements of the Texas Public Funds Investment Act. (Report due December 31 st , 2016) |
| Quality Assurance Review | Third-party review of the audit function as required by auditing standards. |
| Follow-Up Procedures | Follow-up on management's progress in implementing outstanding internal and external audit recommendations. |
| Annual Risk Assessment and Audit Plan | Conduct risk assessment activities and prepare the 2017 Audit Plan as required by auditing standards. |
| Annual Internal Audit Report | This report, required by Government Code 2102, summarizes all audit activities of the preceding fiscal year. |
| Continuing Education | Required by Government Code 2102 and auditing standards. |
| OTHER | |
| Special Projects | Management requested reviews, audits/reviews predicated by unanticipated risks, oversight-entity mandates, EthicsPoint/SAO Special Investigations Unit referrals, and other activities. |
| Audit Liaison Activities | Coordinating with external audit entities when they perform audits within the Texas State University System. |

LAMAR STATE COLLEGE-ORANGE FISCAL YEAR 2016 AUDIT PLAN

| AUDIT | DESCRIPTION |
|---------------------------------------|---|
| SYSTEM-WIDE INITIATIVES | |
| Benefits Proportionality | A review of state benefit practices as mandated by the Governor's Office. |
| RISK-BASED AUDITS | |
| Hourly Payroll & One-Time Payments | Evaluate controls, efficiency, and effectiveness of payments to hourly workers and use of one-time payments for all employees. |
| Scholarships | Evaluate approvals and fund accounting for scholarships. |
| IT – Network and Server Management | Evaluate network management practices including segmentation, device registration, firewall configurations, wireless environment, access controls, change and patch management, disaster recovery and monitoring. Evaluate server management practices including discovery and identification, current OS and version, purpose, configuration, locations, account listing, content and associated protections, administration, and access management. |
| IT - On-Going | Maintain on-going review of significant activities such as disaster recovery tests and new application implementation. |
| REQUIRED AUDITS AND ACTIVITIES | |
| Benefits Proportionality | Audit of benefits proportionality for fiscal year 2014 as required by the General Appropriations Act (Report due August 31st, 2016). |
| SB 20 – Annual Review | Annual review as to whether rules and policies required under SB 20, 84th legislature, have been adopted. |
| SB 20 – Contract Administration | Risk-based testing of contract administration required under SB 20, 84th legislature. |
| Investments | Biennial review of compliance with the requirements of the Texas Public Funds Investment Act. (Report due December 31 st , 2016) |
| Quality Assurance Review | Third-party review of the audit function as required by auditing standards. |
| Follow-Up Procedures | Follow-up on management's progress in implementing outstanding internal and external audit recommendations. |
| Annual Risk Assessment and Audit Plan | Conduct risk assessment activities and prepare the 2017 Audit Plan as required by auditing standards. |
| Annual Internal Audit Report | This report, required by Government Code 2102, summarizes all audit activities of the preceding fiscal year. |
| Continuing Education | Required by Government Code 2102 and auditing standards. |
| OTHER | |
| Special Projects | Management requested reviews, audits/reviews predicated by unanticipated risks, oversight-entity mandates, EthicsPoint/SAO Special Investigations Unit referrals, and other activities. |
| Audit Liaison Activities | Coordinating with external audit entities when they perform audits within the Texas State University System. |

LAMAR STATE COLLEGE-PORT ARTHUR FISCAL YEAR 2016 AUDIT PLAN

| AUDIT | DESCRIPTION |
|---------------------------------------|---|
| SYSTEM-WIDE INITIATIVES | |
| Response to System Requests | To gather information as requested by System Administration. |
| RISK-BASED AUDITS | |
| Hourly Payroll & One-Time Payments | Evaluate controls, efficiency, and effectiveness of payments to hourly workers and use of one-time payments for all employees. |
| Scholarships | Evaluate approvals and fund accounting for scholarships. |
| IT – Network and Server Management | Evaluate network management practices including segmentation, device registration, firewall configurations, wireless environment, access controls, change and patch management, disaster recovery and monitoring. Evaluate server management practices including discovery and identification, current OS and version, purpose, configuration, locations, account listing, content and associated protections, administration, and access management. |
| IT - On-Going | Maintain on-going review of significant activities such as disaster recovery tests and new application implementation. |
| REQUIRED AUDITS AND ACTIVITIES | |
| Benefits Proportionality | Audit of benefits proportionality for fiscal year 2014 as required by the General Appropriations Act (Report due August 31st, 2016). |
| SB 20 – Annual Review | Annual review as to whether rules and policies required under SB 20, 84th legislature, have been adopted. |
| SB 20 – Contract Administration | Risk-based testing of contract administration required under SB 20, 84th legislature. |
| Investments | Biennial review of compliance with the requirements of the Texas Public Funds Investment Act. (Report due December 31 st , 2016) |
| Quality Assurance Review | Third-party review of the audit function as required by auditing standards. |
| Follow-Up Procedures | Follow-up on management's progress in implementing outstanding internal and external audit recommendations. |
| Annual Risk Assessment and Audit Plan | Conduct risk assessment activities and prepare the 2017 Audit Plan as required by auditing standards. |
| Annual Internal Audit Report | This report, required by Government Code 2102, summarizes all audit activities of the preceding fiscal year. |
| Continuing Education | Required by Government Code 2102 and auditing standards. |
| OTHER | |
| Special Projects | Management requested reviews, audits/reviews predicated by unanticipated risks, oversight-entity mandates, EthicsPoint/SAO Special Investigations Unit referrals, and other activities. |
| Audit Liaison Activities | Coordinating with external audit entities when they perform audits within the Texas State University System. |

LAMAR UNIVERSITY FISCAL YEAR 2016 AUDIT PLAN

| AUDIT | DESCRIPTION |
|---------------------------------------|---|
| SYSTEM-WIDE INITIATIVES | |
| Response to System Requests | To gather information as requested by System Administration. |
| RISK-BASED AUDITS | |
| Residence Life | Evaluate controls over Cardinal Village housing arrangements and meal plans. |
| Hourly Payroll & One-Time Payments | Evaluate controls, efficiency, and effectiveness of payments to hourly workers and use of one-time payments for all employees. |
| Scholarships | Evaluate approvals and fund accounting for scholarships. |
| Minors on Campus | Evaluate controls and processes in place and compliance with policies, procedures, and regulations for minors on campus. |
| IT – Network Management | Evaluate network management practices including segmentation, device registration, firewall configurations, wireless environment, access controls, change and patch management, disaster recovery and monitoring. |
| IT – Server Management | Evaluate server management practices including discovery and identification, current OS and version, purpose, configuration, locations, account listing, content and associated protections, administration, and access management. |
| IT- Active Directory | Evaluate the configuration and management of Active Directory including the application of the Identity Access Management Methodology, design and topology, memberships (user and groups), data protection (transit and at rest). |
| IT - On-Going | Maintain on-going review of significant activities such as disaster recovery tests and new application implementation. |
| REQUIRED AUDITS AND ACTIVITIES | |
| Benefits Proportionality | Audit of benefits proportionality for fiscal year 2014 as required by the General Appropriations Act (Report due August 31st, 2016). |
| SB 20 – Annual Review | Annual review as to whether rules and policies required under SB 20, 84th legislature, have been adopted. |
| SB 20 – Contract Administration | Risk-based testing of contract administration required under SB 20, 84th legislature. |
| Investments | Biennial review of compliance with the requirements of the Texas Public Funds Investment Act. (Report due December 31 st , 2016) |
| KVLU-FM Radio Station | Assist the external auditor with a review of KVLU-FM Radio Station financial statement for the fiscal year ended August 31, 2014, as required by the Corporation of Public Broadcasting. (OUTSOURCED) |
| NCAA Athletics | Assist the external auditor with a review of the University's NCAA Athletic financial statement for the fiscal year ended August 31, 2014, as required by the NCAA. (OUTSOURCED) |
| THECB Facilities Audit | Required audit per Texas Education Code 61.0583 to determine compliance with THECB project approval, application, and reporting processes. |
| Quality Assurance Review | Third-party review of the audit function as required by auditing standards. |
| Follow-Up Procedures | Follow-up on management's progress in implementing outstanding internal and external audit recommendations. |

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| Annual Risk Assessment and Audit Plan | Conduct risk assessment activities and prepare the 2017 Audit Plan as required by auditing standards. |
| Annual Internal Audit Report | This report, required by Government Code 2102, summarizes all audit activities of the preceding fiscal year. |
| Continuing Education | Required by Government Code 2102 and auditing standards. |
| OTHER | |
| Special Projects | Management requested reviews, audits/reviews predicated by unanticipated risks, oversight-entity mandates, EthicsPoint/SAO Special Investigations Unit referrals, and other activities. |
| Audit Liaison Activities | Coordinating with external audit entities when they perform audits within the Texas State University System. |



Sam Houston State University

Fiscal Year 2016 Audit Plan

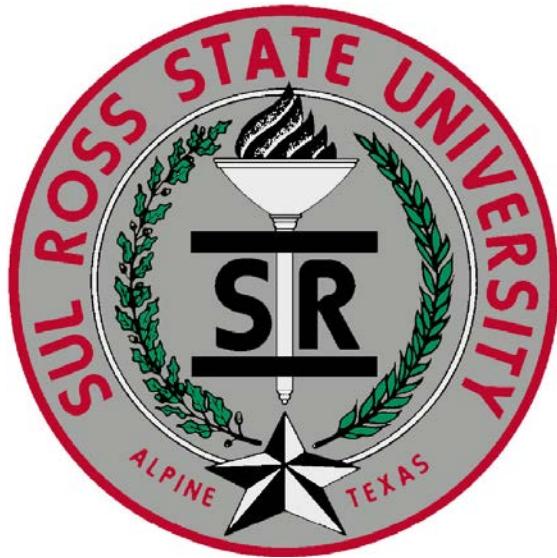
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Component Director, Office of Audits and Analysis**

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SAM HOUSTON STATE UNIVERSITY FISCAL YEAR 2016 AUDIT PLAN

| AUDIT | DESCRIPTION |
|---|---|
| SYSTEM-WIDE INITIATIVES | |
| Response to System Requests | To gather information as requested by System Administration. |
| RISK-BASED AUDITS | |
| Research Protocol Compliance | Assess the University's compliance with federal and state applicable laws, policies, and standards for the use of human and animal subjects for research. |
| Budget Process Review | Assess the annual budgeting and forecasting processes including the related internal controls. |
| IT – Data Center Environment and Physical Security | Evaluate how physical access to data centers, server rooms and wiring closets are restricted. Also evaluate the safeguards in place to protect information assets and IT infrastructure in the data center from environmental hazards and disasters. |
| IT – Banner Data Classification and Segregation of Duties | Evaluate the process data owners have used to classify critical and sensitive data as well as identify the combinations of transactions which have been segregated to avoid segregation of duties conflicts. Verify whether any users have the authority to execute two or more conflicting sensitive transactions which could impact financials, payroll, human resources, student enrollment, financial aid, etc. |
| IT – IT and Software Asset Management Process Audit | Evaluate the processes and controls IT has deployed in the IT and Software Asset Management processes. IT Asset Management is the process for tracking and reporting the value, current ownership and details of controllable IT assets. Software Asset Management involves management of the purchase, licensing, deployment, maintenance, utilization and disposal of software assets. |
| REQUIRED AUDITS AND ACTIVITIES | |
| Benefits Proportionality | Audit of benefits proportionality for fiscal year 2014 as required by the General Appropriations Act (Report due August 31 st , 2016). |
| SB 20 – Annual Review | Annual review to determine if rules and policies required under SB 20, 84 th Legislature. |
| SB 20 – Contract Administration | Risk-based testing of contract administration required under SB 20, 84 th Legislature. |
| Investments | Biennial review of compliance with the requirements of the Texas Public Funds Investment Act. (Report due December 31 st , 2016) |
| Joint Admission Medical Program (JAMP) | Test for appropriateness of expenditures for fiscal year 2015. (Report due October 31st, 2015) |
| THECB Facilities Audit | Required audit per Texas Education Code 61.0583 to determine compliance with THECB project approval, application, and reporting processes. |
| NCAA Agreed Upon Procedures | Assist the external auditor with a review of the University's NCAA Athletic financial statement for the fiscal year ended August 31, 2015, as required by the NCAA. (PARTIALLY OUTSOURCED) |
| Quality Assurance Review | Third-party review of the audit function as required by auditing standards. |
| Follow-Up Procedures | Follow-up on management's progress in implementing outstanding internal and external audit recommendations. |

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| Annual Risk Assessment and Audit Plan | Conduct risk assessment activities and prepare the 2017 Audit Plan as required by auditing standards. |
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| Audit Liaison Activities | Coordinating with external audit entities when they perform audits within the Texas State University System. |



Sul Ross State University and Rio Grande College

Fiscal Year 2016 Audit Plan

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**SUL ROSS STATE UNIVERSITY AND RIO GRANDE COLLEGE
FISCAL YEAR 2016 AUDIT PLAN**

| AUDIT | DESCRIPTION |
|--|---|
| SYSTEM-WIDE INITIATIVES | |
| Response to System Requests | To gather information as requested by System Administration. |
| RISK-BASED AUDITS | |
| Financial Internal Controls: Human Resources/Payroll | Evaluate internal controls surrounding financial operations as per Texas Auditing Act 2102.005(2)(A), with a focus on management of human resources and payroll, for Alpine and RGC campuses. |
| Enrollment Management | Review the organization-wide enrollment management processes and related controls over risks associated with recruitment, admissions, enrollment, advising, and retention. |
| Cash Handling | Evaluate controls over receipts and disbursements of cash organization-wide (Petty Cash, Cashier's Office, One Stop Shop, and at RGC campuses). |
| Staff Development Policy | Test for compliance with new policies regarding the use of public funds to provide scholarships for faculty/staff development. |
| REQUIRED AUDITS AND ACTIVITIES | |
| Benefits Proportionality | Audit of benefits proportionality for fiscal year 2014 as required by the General Appropriations Act (Report due August 31 st , 2016). |
| SB 20 – Annual Review | Annual review as to whether Rules and policies required under SB 20, 84 th legislature, have been adopted. |
| SB 20 – Contract Administration | Risk-based testing of contract administration required under SB 20, 84 th legislature. |
| Investments | Biennial review of compliance with the requirements of the Texas Public Funds Investment Act. (Report due December 31 st , 2016) |
| Joint Admission Medical Program (JAMP) | Test for appropriateness of expenditures for fiscal year 2015. (Report due October 31 st , 2015) |
| Quality Assurance Review | Third-party review of the audit function as required by auditing standards. |
| Follow-Up Procedures | Follow-up on management's progress in implementing outstanding internal and external audit recommendations. |
| Annual Risk Assessment and Audit Plan | Conduct risk assessment activities and prepare the 2017 Audit Plan as required by auditing standards. |
| Annual Internal Audit Report | This report, required by Government Code 2102, summarizes all audit activities of the preceding fiscal year. |
| Continuing Education | Required by Government Code 2102 and auditing standards. |
| OTHER | |
| Special Projects | Management requested reviews, audits/reviews predicated by unanticipated risks, oversight-entity mandates, EthicsPoint/SAO Special Investigations Unit referrals, and other activities. |
| Audit Liaison Activities | Coordinating with external audit entities when they perform audits within the Texas State University System. |



Texas State University

Fiscal Year 2016 Audit Plan

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Component Director, Office of Audits and Analysis

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TEXAS STATE UNIVERSITY FISCAL YEAR 2016 AUDIT PLAN

| AUDIT | DESCRIPTION |
|---|---|
| SYSTEM-WIDE INITIATIVES | |
| Response to System Requests | To gather information as requested by System Administration. |
| RISK-BASED AUDITS | |
| User Access Reviews on Third Party Applications and Satellite Systems | Identify and perform user access reviews on third party applications and satellite systems (to SIS). |
| Billing and Collections for Student Health Center | Review of policies and procedures relating to the billing and collection of accounts at the Student Health Center. |
| Travel Expenditures | Review to determine compliance with in-state, out-of-state, and international travel policies and regulations. |
| Distributions from Endowed Funds | Review for compliance with donor requirements. |
| General Controls Audit of SAP | Review and assess the general controls over SAP to ensure critical HR and financial data are adequately protected. |
| Physical Controls Audit of Data Centers | Review and assess the physical and environmental controls for each data center to ensure data is adequately protected. |
| PCI Data Security Standards Compliance Audit | Review for compliance with Payment Card Industry (PCI) data security standards. |
| REQUIRED AUDITS AND ACTIVITIES | |
| Benefits Proportionality | Audit of benefits proportionality for fiscal year 2014 as required by the General Appropriations Act. (Report due August 31 st , 2016) |
| SB 20 – Annual Review | Annual review as to whether Rules and policies required under SB 20, 84 th legislature, have been adopted. |
| SB 20 – Contract Administration | Risk-based testing of contract administration required under SB 20, 84 th legislature. |
| Investments | Biennial review of compliance with the requirements of the Texas Public Funds Investment Act. (Report due December 31 st , 2016) |
| Joint Admission Medical Program (JAMP) | Test for appropriateness of expenditures for fiscal year 2015. (Report due October 31 st , 2015) |
| Nursing Shortage Reduction – Under 70 Program | Review compliance with Texas Higher Education Coordinating Board rules (THECB) regarding the Nursing Shortage Reduction Program Under 70 Awards program. The audit is required by THECB Rule 22.508 |
| Quality Assurance Review | Third-party review of the audit function as required by auditing standards. |

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|---------------------------------------|---|
| Follow-Up Procedures | Follow-up on management's progress in implementing outstanding internal and external audit recommendations. |
| Annual Risk Assessment and Audit Plan | Conduct risk assessment activities and prepare the 2017 Audit Plan as required by auditing standards. |
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