



**Sam Houston State University**

**Fiscal Year 2019 Audit Plan**

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MEMBER THE TEXAS STATE UNIVERSITY SYSTEM™

**SAM HOUSTON STATE UNIVERSITY FISCAL YEAR 2019 AUDIT PLAN**

<b>AUDIT</b>	<b>DESCRIPTION</b>
<b>RISK-BASED AUDITS</b>	
Department of Agricultural Sciences	Identify sources of other revenue within the department and evaluate controls over collecting, remitting, and accounting for those revenues.
Facilities Management	Evaluate controls over select processes within Business Services, Facilities Services, and Planning & Construction.
Financial Reporting – IT Integrated	Review processes and controls related to financial reporting, including those over the information systems supporting financial reporting.
IT – Patch Management	Assess processes used to ensure all software and firmware updates, patches, security advisories, and threat bulletins are identified, assessed, evaluated, and implemented in a timely manner.
Other Revenues – Academic Departments	Identify sources of other revenues within all academic departments.
IT – Project Management and System Development Methodology	Assess the IT project management and system development life cycle methodologies used to develop / purchase, configure, and implement applications and services.
IT – Blackboard Learning Management System	Evaluate the IT general and application controls in place for the learning management system.
<b>STATUTORY AUDITS AND ACTIVITIES</b>	
SB 20 – Contract Administration	Risk-based testing of contract administration as required by Texas Education Code 51.9337 (g).
Quality Assurance Review	Third-party review of the audit function as required by Texas Government Code 2102.007.
Follow-Up Reviews	Follow-up on management’s progress in implementing action plans to address audit recommendations as required by Texas Government Code 2102.011.
Annual Risk Assessment and Audit Plan	Conduct risk assessment activities and prepare the 2020 Audit Plan as required by Texas Government Code 2102.005.
Internal Audit Annual Report	Prepare and submit prescriptive report outlining annual audit activities as required by Texas Government Code 2102.009.
Continuing Education	Obtain continuing education as required by Texas Government Code 2102.011.
<b>OTHER ACTIVITIES</b>	
Joint Admission Medical Program (JAMP)	Test for the appropriateness of expenditures for fiscal year 2018. (Report due October 31, 2018)
NCAA Agreed-Upon Procedures (OUTSOURCED)	Assist the external auditor with a review of the University’s NCAA Athletic financial statement for the fiscal year ended August 31, 2018, as required by the NCAA.
Special Projects	Perform management requested reviews; audits/reviews predicated by unanticipated risks, oversight-entity mandates, and EthicsPoint / SAO Special Investigations Unit referrals; and other activities.

Respond to System Administration Requests	Gather information/perform analyses requested by System Administration.
Audit Liaison Activities	Coordinate activities with external audit entities conducting audits within the Texas State University System.