

Internal Audit Plan for Fiscal Year 2019

Audit Title	Area / Initial Objective(s)	Projected Hours
Audit of Human Resources	Review human resources management processes to identify non-compliance to strategic operational policies and procedures including compensation and benefits, and employee development. Assess the effectiveness of system access controls, and controls for employee changes.	400
Metrology Lab A/ B/ C/	Review of Metrology Lab high risk area processes and controls for compliance with agency, state and federal rules and regulations and best practices.	800
Receipt Payment Processing	Evaluate TDA payment processing to include: 1) identification of all payment flows including accounts and programs, lockboxes, credit card processing, 2) evaluation of suspense account clearing, 3) receipts payment reconciliations to program transactions.	1,800
Audit of Completed Management Actions A/ B/ C/	Review completed actions and determine if management has sufficiently addressed the risks identified for the a) CDBG Audit and b) IT Governance Audit.	800
External Quality Assurance Review (Peer Review) Self-Assessment and preparation		
Perform activities as requested by the International Professional Practices Framework (IPPF) and Generally Accepted Government Audit Standards (GAGAS) in compliance with the Texas Internal Audit Act.		400
Follow-up on Prior Audits		
Assess the implementation status of corrective actions taken in response to prior internal and external audit findings and recommendations.		400
Risk Assessment, Audit Plan and Annual Report		
Prepare Risk Assessment, Internal Audit Plan and Internal Audit Annual Report.		600
Fraud Hotline Admin, Consulting Services and Special Projects		
Perform activities as requested by management throughout the year, as permitted by internal audit resources and the Texas Internal Audit Act. These activities may address governance, risk management, or control issues.		400
External Audit Coordinator		
Act as a liaison for external audit activities, providing a single point of contact for all audits of TDA by oversight entities. Internal Audit assists management in coordinating TDA and external auditor interactions to ensure both parties receive accurate and timely information and feedback.		160
Total		5,760

A/ the applicable information technology risks related to Title 1, Texas Administrative Code, Chapter 202, Information Security Standards, and

B/ Benefits proportionality, expenditure transfers, capital budget controls, or any other limitation or restriction in the General Appropriations Act.

C/ Contract management and other requirements

* All Projections based on full staffing.