

# FY2022 INTERNAL AUDIT PLAN

**TEXAS SOUTHERN UNIVERSITY**  
**Internal Audit Plan for Fiscal Year 2022**

AUDIT UNITS	AUDIT TYPE	REQUIRED / ROLLOVER / RISK ASSESSMENT	TIME COMMITMENT (Estimated)
<b>SCHEDULED AUDITS</b>			
Public Funds Investment Act	Compliance/ Financial	Required	450
Facilities/Development Projects / Space Utilization Re-Audit	Compliance/ Operational	Required	500
Benefits Proportionality Audit	Financial	Required	350
Contract Administration Process (SB20 Portion)	Compliance/ Operational	Required	600
Human Resources Vital Records/ Documents and Process Review	Compliance	FY22 Risk Assessment	600
Disbursements Review	Financial/ Process	FY22 Risk Assessment	500

AUDIT UNITS	AUDIT TYPE	REQUIRED / ROLLOVER / RISK ASSESSMENT	TIME COMMITMENT
<b>OFFICE OF INFORMATION TECHNOLOGY REVIEWS (OIT)</b>			
Business Impact Assessment / Continuity of Operations	Compliance	FY2021/22 Risk Assessment	450
Security Assessment	Infrastructure and Application	Required	150
Regulatory Compliance Assessments (TAC 202)	Compliance	Regulatory (required)	150
<b>COLLEGE/DEPARTMENT REVIEWS</b>			
College of Science Engineering and Technology	Compliance/ Operational	Requested	375
College of Pharmacy and Health Sciences	Compliance/ Operational	Requested	375
<b>SPECIAL PROJECTS</b>			
Enterprise Risk Management (ERM)	Special Initiative	BOR	750
Annual Internal Audit Report (Includes FY2022 Audit Plan)	Administration	Required	250
Fraud Investigations/Training	Investigations / Fraud Prevention Program	Required	1,500
<u>External Audit Assistance</u>			
State Auditor's Office; THECB; Comptroller, etc.	Support	N/A	300
Other External Auditors (i.e., BKD; J. Walker Co.)	Support	N/A	200

<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	FY2022 Risk Assessment	250
Fiscal Responsibility (Selective)	Compliance Monitoring	Management Requested	250
Regulatory Areas	Assurance Services/Monitoring	Executive Requested	250
<b>AUDIT FOLLOW-UP</b>			
External Audits/Reviews Follow-up*	Support	Required	250
Internal Audit/Reviews Follow-up	Support	FY2022 Planning	250
<b>TOTAL FY2022 AUDIT TIME COMMITMENT - 8,750 HOURS</b>			
<b>TOTAL AVAILABLE AUDIT HOURS - 8,500 HOURS</b>			

**\*Includes the follow-up on items from FY2021 external audits/reviews and the SAO Single Statewide Audit.**

**Specialized Items Anticipated for FY2022:**

ADA Compliance Assessment (External- OCR)  
Admissions/Enrollment Follow-Up