Glenn Hegar Texas Comptroller of Public Accounts

Internal Audit
Annual Audit Plan

INTERNAL AUDIT DIVISION | FISCAL 2024

Approved by the Honorable Glenn Hegar,
Texas Comptroller of Public Accounts

Aug. 30, 2023

Fiscal 2024 Audits

Project Title	Division	Section	Audit Objective	Project Hours
Audit of Hardware and System Software Administration – Workstation, Mobile and Cloud	Information Technology (IT)	Infrastructure & IT Client Support	To evaluate selected IT general controls over the administration of the agency's hardware and system software for workstations, mobile devices and cloud infrastructure.	750
Audit of Business Application Maintenance and Support – Tools	IT	Application Services, Infrastructure Planning & Analytics, and Security Data Operations	To evaluate selected IT general controls over business application maintenance and support – tools.	1,700
Audit of Outsource Collections of Delinquent Taxes	Enforcement	Headquarters Support	To evaluate contract management of third-party collection contracts.	1,150
Audit of Species Research Funding and Management	Government Affairs and Programs	Natural Resources	To evaluate controls over administering species research funding and management.	1,700
Audit of Assist Personnel in Processing & Reporting Payroll, Personnel and Financial Data	Fiscal Management	HR/Payroll Operations Area	To evaluate internal controls over the effectiveness of customer service and the reliability of human resources and payroll data.	1,150
Audit of Electronic Filing Systems	Account Maintenance	Franchise and Electronic Reporting	To evaluate internal controls over the electronic filing customer support and selected IT general controls over the electronic filing systems.	2,200
Audit of IT Procurement and Supplier Management	IT	Planning and Analytics	To evaluate internal controls over IT procurements and contracting.	1,150
Audit of Customer Service, Public Outreach and Training	Tax Policy	All Sections	To evaluate internal controls over the customer service, public outreach and training and selected IT general controls over the STAR system.	1,650
Audit of Data Loss Prevention	Information Security	Data Loss Prevention (DLP)/Security & Awareness	To evaluate internal controls over DLP and selected IT general controls over the DLP system.	700
Audit of System Maintenance, Administration and User Testing	Texas Treasury Safekeeping Trust Company (TTSTC)	Finance	To evaluate selected IT general controls over TTSTC information systems.	375
Audit of TTSTC Contracts Administration	TTSTC	Legal and Administrative Counsel	To evaluate the internal controls over the TTSTC contracts administration.	850
			Total Fiscal 2024 Audit Hours:	**13,375**

Fiscal 2024 Process Reviews

Project Title	Division	Section	Audit Objective	Project Hours
Process Review of TTSTC Finance	TTSTC	Finance	Process review of Client Administration.	290
Process Review of Legal Counsel	Fiscal & Agency Affairs Legal Services	Legal Counsel	Process review of legal counsel draft rules.	300
Process Review of Editorial	Communications & Information Services	Editorial	Process review of the production of press releases and media advisories.	290
Process Review of Procurement Policy & Outreach	Statewide Procurement	Procurement Policy & Outreach	Process review of Procurement Oversight and Delegation – Contract Advisory Team (CAT) review and facilitation of CAT member review for state agency contracts in excess of $5 million.	240
Process Review of Education & Communications	Property Tax Assistance	Education & Communications	Process review of the development and administration of electronic surveys, collect and analyze data and produce reports and data visualization tools.	290
Process Review of Fiscal Operations	Fiscal Management	Fiscal Operations	Process review of the allocation of dedicated revenues, appropriated funds and optional retirement program payments.	290
Process Review of Analyze, evaluate, and administer Statewide Broadband efforts	Government Affairs and Programs	Broadband Development Office	Process review of the administration of statewide broadband efforts.	350
Total Fiscal 2024 Process Review Hours:				**2,050**

Fiscal 2023 Audits in Progress

Project Title	Division	Section	Audit Objective	Project Hours
Audit of Hardware and System Software Administration	IT	Infrastructure & IT Client Support	To evaluate selected IT general controls over the administration of the agency's hardware and system software.	35
Audit of Administrative Hearings Activities	Hearings and Tax Litigation	Administrative Hearings	To evaluate internal controls over administrative hearings activities.	40
Audit of Investment Accounting	TTSTC	Finance	To evaluate the internal controls over the TTSTC investment accounting processes.	25
Audit of Data Remittance Entry	Revenue Processing	Data/Remit Entry & Tax Records	To evaluate internal controls over data remittance entry activities.	40
Audit of Cash and Securities	Audit of Cash and Securities	Finance	To evaluate the internal controls over the TTSTC cash and securities processes.	300
Total Fiscal 2023 Audits in Progress Hours:				**440**

Total Special Projects/Management Requests

Project Title	Project Hours
Follow-ups	350
Client Assist (Internal/External)	10
Fiscal 2023 Annual Internal Audit Report	20
Fiscal 2025 Risk Assessment	615
Fiscal 2024 Audit Plan Monitoring	120
Call Center Project	250
TeamMate Maintenance	60
Internal Audit SharePoint Maintenance	20
TeamMate Template Revision	100
Quality Assurance Reporting	20
IT Steering Committee	10
Internal Audit Handbook Review	32
IT Audit Template	240
Special Investigations	0
External Peer Reviews	0
Internal Audit Awareness	135
TTSTC Board/Committee Meetings	40
Special Projects/Management Requests Carry Forward:	
Fiscal 2024 Risk Assessment	20
Fiscal 2023 Process Reviews	650
Other Requests/Unallocated hours	449
Total Special Projects/Management Requests:	**3,141**

Summary of Hours

Summary	Hours
Total Fiscal 2024 Audit and Process Review Hours:	15,425
Total Fiscal 2023 Audits in Progress Hours:	440
Total Special Projects/Management Requests:	3,141
Direct Audit Hours:	**19,006**
Indirect Hours:	**8,138**
Total Hours	**27,144**

**Report of the Activities of the Texas Comptroller of Public Accounts
Internal Audit Division | Fiscal 2024**

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