Glenn Hegar Texas Comptroller of Public Accounts

Internal Audit
Annual Audit Plan

INTERNAL AUDIT DIVISION | FISCAL 2023

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

Sept. 8, 2022

Fiscal 2023 Audits

Project Title	Division	Area	Audit Objections	Project Hours
Audit of Agency Budgeting and Internal Accounting	Agency Administration	Budget and Internal Accounting	To evaluate internal controls over the agency's budgeting and internal accounting.	1,450
Audit of Fiscal Management Software Development and Maintenance	Fiscal Management	Compliance Operations	To evaluate internal controls over development and maintenance of Fiscal Management Division-owned applications.	1,150
Audit of Hardware and System Software Administration	Information Technology (IT)	Infrastructure and IT Client Support	To evaluate selected IT general controls over the administration of the agency's hardware and system software.	1,950
Audit of Internal Investments	Texas Treasury Safekeeping Trust Company (TTSTC)	Investments	To evaluate the internal controls over the TTSTC internal investment processes.	775
Audit of Settlement Review Activities	Hearings and Tax Litigation	Administrative Hearings	To evaluate internal controls over settlement review activities.	1,350
Audit of Cash Flow	Fiscal Management	Fiscal Operations	To evaluate internal controls over Fiscal Management's cash flow activities.	1,450
Audit of Investment Accounting	TTSTC	Finance	To evaluate the internal controls over the TTSTC investment accounting processes.	775
Audit of Data Remittance Entry	Revenue Processing	Data/Remit Entry and Tax Records	To evaluate internal controls over data remittance entry activities.	1,250
Audit of Settlement and Custody Services	TTSTC	Finance	To evaluate the internal controls over the TTSTC settlement and custody services processes.	200
			Total Fiscal 2023 Audit Hours:	**10,350**

Fiscal 2022 Audits in Progress

Project Title	Division	Area	Audit Objections	Project Hours
Audit of Texas SmartBuy Administration and Support	Statewide Procurement	Data Management, Analytics and Technology	To evaluate selected internal controls over Texas SmartBuy administration and support.	500
Audit of Enforcement Collections Processes	Enforcement	Field Operations Headquarters Support - Collection Training Technical Support - Systems Administration	To evaluate selected internal controls over enforcement collection processes.	90
Audit of Incoming Mail, Edit and Image Processing	Revenue Processing	Incoming Mail, Edit and Image Processing - Image Processing - Incoming Mail	To evaluate selected internal controls over incoming mail, edit and image processing.	25
Audit of Taxpayer Audits and Refund Verifications	Audit	Field Offices	To evaluate selected internal controls for conducting tax audits and refund verifications.	140
Audit of Billings Process	TTSTC	Finance	To evaluate the internal controls over the TTSTC billings process.	20
			Total Fiscal 2022 Audits in Progress Hours:	**775**

Total Special Projects/Management Requests

Project Title	Project Hours
Follow Ups	290
Client Assist (Internal/External)	10
Fiscal 2022 Annual Internal Audit Report	20
Fiscal 2024 Risk Assessment	690
Fiscal 2023 Audit Plan Monitoring	120
TeamMate Maintenance	160
Internal Audit SharePoint Maintenance	40
TeamMate Template Revision	28
Quality Assurance Reporting	20
IT Steering Committee	10
Internal Audit Handbook Review	28
IT Audit Template	240
Special Investigations	260
External Peer Reviews	120
Process Reviews	1,900
Internal Audit Awareness	20
TTSTC Board/Committee Meetings	60
Legislative Review	310
Special Projects/Management Requests Carry Forward:	
Fiscal 2023 Risk Assessment	20
Other Requests/Unallocated Hours	611
Total Special Projects/Management Requests:	**4,957**

Summary of Hours

Summary	Total Hours
Total Fiscal 2023 Audit Hours:	10,350
Total Fiscal 2022 Audits in Progress Hours:	775
Total Special Projects/Management Requests:	4,957
Direct Audit Hours:	**16,082**
Indirect Hours:	**6,886**
Total Hours	**22,968**