



INTERNAL AUDIT DIVISION | FISCAL 2025

# Internal Audit Plan



GLENN HEGAR  
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS



## FISCAL 2025 AUDITS

Project Title	Division	Section	Audit Objective	Project Hours
Audit of Treasury Cash Transfers and Online Receipt Balancing	Treasury Operations	Cash and Securities Management	To evaluate internal controls over making cash transfers and balancing Texas online receipts.	1,260
Audit of Printing and Distributing Warrants	Information Technology	IT Client Support	To evaluate internal controls over printing and distributing warrants and selected IT general controls over the IT systems supporting printing.	760
Audit of Priority Payments	Fiscal Management	Payment Operations Area	To evaluate internal controls over high-priority, same-day payments.	690
Audit of Access Management	Information Technology	Infrastructure and Security and Planning - Access Management	To evaluate internal controls over agency-wide access management activities and selected IT general controls over the systems supporting access management.	2,100
Audit of Statewide Contract Development	Statewide Procurement	Statewide Contract Development and Contract Management	To evaluate internal controls over Statewide Contract Development.	1,230
Audit of Franchise Tax Administration	Account Maintenance	Franchise and Electronic Reporting	To evaluate internal controls over Franchise Tax administration.	1,510
Audit of CAPPs Data Changes and Help Desk Support	Fiscal Management	HR/Payroll Operations Area	To evaluate internal controls over CAPPs data changes, help desk support and selected IT general controls over CAPPs.	1,480
Audit of Agency Governance Processes	All Divisions	All Sections	To evaluate selected internal controls over the agency's governance processes.	1,325
Audit of Judiciary Disbursements and Agency Payroll and Leave Accounting	Agency Administration	Budget and Internal Accounting	To evaluate internal controls over judiciary disbursements and agency payroll and leave accounting.	1,525
Audit of Data Center	Information Technology	Infrastructure - Change Coordinator/ Data Center Manager	To evaluate selected IT general controls of the agency's Data Center operations.	760
Audit of Sales Tax Setups and Maintenance	Account Maintenance	Sales, Fuels/IFTA and Operations	To evaluate internal controls over sales tax setups and maintenance.	1,460
Audit of Trust Company Accounting and Reporting	Texas Treasury Safekeeping Trust Company (TTSTC)	Finance	To evaluate internal controls over the Trust Company's accounting and reporting.	600
<b>Total Fiscal 2025 Audit Hours:</b>				<b>14,700</b>

**FISCAL 2025 PROCESS REVIEWS**

Project Title	Division	Section	Audit Objective	Project Hours
Process Review of Criminal Investigations - Bullion Depository	Criminal Investigations	Administration/ Professional Standards	A process review of physical security and investigations for the Texas Bullion Depository.	275
Process Review of Petty Cash	Fiscal Management	Fiscal Operations Area	A process review of Petty Cash (imprest, petty cash and travel advance accounts).	280
<b>Total Fiscal 2025 Process Review Hours:</b>				<b>555</b>

**FISCAL 2024 AUDITS IN PROGRESS**

Project Title	Division	Section	Audit Objective	Project Hours
Audit of Business Application Maintenance and Support - Tools	Information Technology	Application Services, Infrastructure, Planning and Analytics, and Security Data Operations	To evaluate selected IT general controls over Business Application Maintenance and Support - Tools.	50
Audit of Electronic Filing Systems	Account Maintenance	Franchise and Electronic Reporting	To evaluate internal controls over the electronic filing customer support and selected information technology general controls over the electronic filing systems.	125
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 information technology general controls over the STAR system.	320
Audit of TTSTC IT General Controls	Texas Treasury Safekeeping Trust Company	Finance	To evaluate selected IT general controls over TTSTC information systems.	610
<b>Total Fiscal 2024 Audits in Progress Hours:</b>				<b>1,105</b>

**FISCAL 2024 PROCESS REVIEWS IN PROGRESS**

<b>Project Title</b>	<b>Division</b>	<b>Section</b>	<b>Audit Objective</b>	<b>Project Hours</b>
Process Review of Spokesperson	Communications and Information Services	Editorial	Process review of Produce Press Releases and Media Advisories.	200
Process Review of Fiscal Operations	Fiscal Management	Fiscal Operations Area	Process review of Allocate dedicated revenues, appropriated funds and optional retirement program (ORP) payments.	90
Process Review of Legal Counsel	Fiscal and Agency Affairs Legal Services	Legal Counsel	Process review of Legal Counsel Draft Rules.	90
Process Review of Education and Communications	Property Tax Assistance Division	Education and Communications	Process review of Develop and administer electronic surveys, collect and analyze data and produce reports and data visualization tools.	30
<b>Total Fiscal 2024 Process Reviews in Progress Hours:</b>				<b>410</b>

Special Projects/Management Requests	Project Hours
Follow Ups	195
Client Assist (Internal/External)	210
Fiscal 2024 Annual Internal Audit Report	20
ERM Risk Consolidation	950
Fiscal 2026 Risk Assessment	765
Fiscal 2025 Audit Plan Monitoring	120
TeamMate Maintenance	80
Internal Audit SharePoint Maintenance	15
TeamMate Template Revision	105
Quality Assurance Reporting	20
IT Steering Committee	10
Internal Audit Handbook Review	104
IT Audit Template	320
Legislative Analysis	190
Special Investigations	80
External Peer Reviews	40
Internal Audit Awareness	85
TTSTC Board/Committee Meetings	60
<b>Special Projects/Management Requests Carry Forward:</b>	
Fiscal 2025 Risk Assessment	10
Other Requests/Unallocated Hours	235
<b>Total Special Projects/Management Requests:</b>	<b>3,614</b>

Summary of Hours	Project Hours
Total Fiscal 2025 Audits Hours:	14,700
Total Fiscal 2025 Process Review Hours:	555
Total Fiscal 2024 Audits in Progress Hours:	1,105
Total Fiscal 2024 Process Reviews in Progress Hours:	410
Total Special Projects/Management Requests:	3,614
<b>Direct Audit Hours:</b>	<b>20,384</b>
<b>Indirect Hours:</b>	<b>8,736</b>
<b>Total Hours</b>	<b>29,120</b>





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