The Texas A&M University System

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Types of Review

What type of reviews are performed?

- **Financial Reviews** - evaluate the accounting and reporting of financial transactions, including commitments, authorizations and receipts, and disbursement of funds.

- **Compliance Reviews** - determine the degree of adherence to laws, policies, and procedures.

- **Operational Reviews** - examine operating information and the means used to identify, measure, classify, and report such information; review the means for safeguarding assets; ascertain if results are consistent with management's objectives and goals and if the operations are being carried out as planned; appraise the economy and efficiency with which resources are employed; and review the systems established to ensure compliance with policies, procedures, plans, laws, and regulations.

- **Management Information Systems (MIS Reviews)** - evaluate system input, output and processing controls, backup and recovery plans, and system data and physical security.

- **System Development and Implementation Reviews** - provide input into the control aspects of major information systems development projects. This input is designed to provide important feedback during the formative stages of information systems projects.