Fiscal Year 2010 Audit Plan

Texas A&M University – Corpus Christi

Review of Human Resources Processes

Analyze the University’s management processes for human resources to determine if strategic and operational results and outcomes are achieved in an efficient and effective manner. Determine compliance with laws, policies, regulations, and University rules. The University’s salaries, wages, and payroll-related costs were approximately $78 million in fiscal year 2008.

Review of Information Technology

Review processes and controls over information technology to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules.
Fiscal Year 2010 Audit Plan

Texas A&M University – Corpus Christi (cont.)

Review of the University’s NCAA Athletics Rules Compliance Program and Financial Statement

Review and assess, as required by the NCAA, the adequacy of the University’s NCAA rules compliance program for selected compliance areas. Perform a review of the athletic program’s financial statement for the fiscal year ended August 31, 2009, as required by the NCAA.

Review of the Advanced Research Program Awards

Review the Advanced Research Program (ARP) awards and assess the University’s compliance with the Texas Higher Education Coordinating Board’s regulations associated with the ARP awards. The University received $75,000 in grant awards. The Coordinating Board requires an audit of these awards in order for institutions to participate in future program awards.
Review of JAMP Grant Awards

Review the Joint Admissions Medical Program (JAMP) awards and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with JAMP awards. The University receives $15,000 annually from the JAMP program. The Coordinating Board requires an audit of these awards in order for institutions to participate in future program awards.

Review of P-16 College Readiness Program Awards

Review the University's controls and processes over the P-16 College Readiness Program and assess the University's compliance with the Texas Higher Education Coordinating Board's regulations associated with P-16 College Readiness awards. The University received $30,000 for this program. The Coordinating Board requires an audit of these awards.
SACS Accreditation Financial Statement Review

Review the completeness and accuracy of the University’s Current Funds Balance Sheet and related Statement of Current Funds Expenditures for the fiscal year ended August 31, 2009. This work is required as part of the reaffirmation of accreditation by the Southern Association of Colleges and Schools. We will be providing this work to the State Auditor’s Office who will use it as the basis for issuing their opinion on these financial statements.