Fiscal Year 2009 Audit Plan

Texas A&M University – Corpus Christi

Review of Financial Management Services

Evaluate the financial and management controls over the University’s financial management services’ operations to determine if resources are used efficiently and effectively, assets are safeguarded, and compliance is achieved with applicable laws, policies, regulations, and University rules. Financial management services includes budgeting, receivables and disbursements, accounting and reporting, property management, and payroll.

Review of Development Office Operations

Review and assess the University’s controls and processes over selected campus development office operations to determine if resources are used efficiently and effectively and in compliance with laws, policies, regulations, and University rules.
Fiscal Year 2009 Audit Plan

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

Review of Credit Card Data Security

Review and assess controls and processes in place to protect credit card information collected by the University to ensure that such information is adequately secured. The University had 17 registered merchant numbers at the end of fiscal year 2007 and processed approximately 31,000 credit card transactions during the year that are subject to promulgated credit card industry (PCI) standards for information security.

Review of the University’s NCAA Athletic 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, 2008, as required by the NCAA.
Review of Human Resources Processes (PLAN B)

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 $69 million in fiscal year 2007.