

DALLAS COUNTY COMMUNITY COLLEGE DISTRICT
Internal Audit Department
APPROVED BY BOARD OF TRUSTEES
Plan for the Year Ending August 31, 2019

<u>Audit Staff</u>	<u>Degree/ Certification</u>	<u>Title</u>	<u>Starting Date</u>
TBD	CPA	Chief, Internal Auditor	TBD
Styrvoky, Paul	BS, CISA, ITIL	Assistant Director	August 2010
Malone, Antanette	MBA, BBA	Internal Auditor	September 2014
Benson, Amanda	CPA, MBA	Internal Auditor	February 2019
Fuller, Averil	MS, BBA	Grant Compliance	June 2015

Total Available Days	1,300
Less Non-Audit Days:	
Vacation	78
Holidays	85
Sick Days	60
Other	40
Supervision & Administration	<u>197</u>
Total Non-Audit Days	<u>460</u>
Net Audit Days Available	840
Grant Compliance Monitoring	206
Reserved for Special Requests	<u>34</u>
Net Planned Audit Days	<u><u>600</u></u>

As indicated above, the Internal Audit Department is comprised of five (5) individuals, four (4) of whom are auditors. Based upon the available audit staff and the work days available in the year for performance of audit activities, adjusted for non-audit days such as vacation, holiday and other leave, and other supervision and administrative tasks that need to be performed, and excluding those days which are devoted to grant compliance monitoring and time which is reserved for those special audit requests that typically arise in any given year, the Internal Audit Department estimates that approximately 600 days will be available to be devoted to audit activities in the coming year. As a result, the audits planned for the coming year have been based upon the number of days estimated to be available for audit activities as shown below.

Planned Audits

<u>Audit Number</u>	<u>Description</u>	<u>Estimated Staff-days</u>
2019-01	ASSISTANCE TO GRANT THORNTON Audits in conjunction with the financial and A-133 reviews. - Federal Programs/Financial Aid - Disbursement: General - Disbursement: Payroll - Other Requests	25 10 10 10
2019-02	FOLLOW-UP ON PREVIOUS AUDITS Review status of implementation of prior audit recommendations.	30
2019-03	CASH COUNTS Review and test controls over cash on hand accounts and compliance with business procedures.	10
2019-04	PHYSICAL ASSETS INVENTORY OBSERVATION Observe and test physical inventory and procedures pertaining to changes in inventory records.	30
2019-05	EMPLOYEE TRAVEL EXPENSES Audit of travel expense reports for compliance with District policies.	25
2019-06	RICHLAND COLLEGIATE HIGH SCHOOL Audit for compliance with Texas Education Agency attendance verification requirements.	15
2019-07	GASOLINE CREDIT CARD CHARGES Audit of charges for gasoline purchases and physical control of credit cards.	30

2019-08	FACULTY LEAVE BANKING Audit for compliance with District policy and IRS Regulations.	20
2019-09	AUTOMOTIVE PROGRAM - Cedar Valley Audit of operations of the automotive program and testing of controls.	30
2019-10	TUITION WAIVERS Audit of tuition waivers for compliance with Board policy and state regulations.	30
2019-11	ACCOUNTS RECEIVABLE Audit of controls and reconciliations of general ledger accounts.	30
2019-12	DAY TEACHING - NON FACULTY EMPLOYEES Audit of expenditures and compliance with District policies and procedures	25
2019-13	PURCHASING PROCESS AND CONTROLS - District Audit of purchases for compliance with District policy and procedures.	30
2019-14	CAMPUS BASED PURCHASING Audit of campus purchases for compliance with District policies and procedures.	30
2019-15	CONSTRUCTION CHANGE ORDERS Audit of controls over change orders for appropriateness, review and approval.	30
2019-16	INFO. TECH. - GENERAL CONTROLS - District Audit of general controls and environment of the information technology operations at District IT.	25

2019-17	INVESTMENTS Audit of investment activities for compliance with District policies and procedures.	25
2019-18	NON TEACHING STIPENDS Audit for compliance with District policies and procedures	25
2019-19	TAX SHELTERED ANNUITIES CONTRIBUTIONS Audit for compliance with IRS Regulations as to the maximum allowable contributions.	20
2019-20	STUDENT INFORMATION PRIVACY & SECURITY Audit of controls ensuring compliance with regulations and District policies.	25
2019-21	TAACCCT/Veterans Focused Engineer Tech Project - Richl Audit for compliance with grant regulations and provisions and District policies and procedures.	30
2019-22	TWC - Mechanical Construction Consortium - North Lake Audit for compliance with grant regulations and provisions and District policies and procedures.	30

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