



Glenn Hegar Texas Comptroller of Public Accounts

Texas Comptroller of Public Accounts Annual Audit Plan

INTERNAL AUDIT DIVISION | FISCAL 2022



Approved by the Honorable Glenn Hegar,
Texas Comptroller of Public Accounts

Sept. 10, 2021

Fiscal 2022 Audits

Project Title	Division	Area	Audit Objective	Project Hours
Audit of Agency Batch Processing	Information Technology	Infrastructure - Distributed Services - Batch Processing	To evaluate internal controls for managing the agency batch processing.	980
Audit of Unclaimed Property Claims Processing	Unclaimed Property	Contract Claims	To evaluate internal controls over unclaimed property claims processing.	1,250
Audit of Texas SmartBuy Administration and Support	Statewide Procurement	Data Management, Analytics and Technology	To evaluate selected internal controls over Texas SmartBuy Administration and support.	1,080
Audit of Enforcement Collections Processes	Enforcement	Field Operations Headquarters Support - Collection Training Technical Support Headquarters Support - Systems Administration	To evaluate selected internal controls over enforcement collection processes.	1,950
Audit of Incoming Mail, Edit and Image Processing	Revenue Processing	Incoming Mail, Edit and Image Processing - Image Processing Incoming Mail, Edit and Image Processing - Incoming Mail	To evaluate selected internal controls over Incoming Mail, Edit and Image Processing.	1,600
Audit of Taxpayer Audits and Refund Verifications	Audit	Field Offices	To evaluate selected internal controls for conducting tax audits and refund verifications.	1,550
Audit of External Investments	Texas Treasury Safekeeping Trust Company (TTSTC) External Investments	External Investments	To evaluate the internal controls over the TTSTC external investment process.	760
Audit of TTSTC Billings Process	TTSTC Finance	Financial Accounting and Reporting	To evaluate the internal controls over the TTSTC billings process.	410
Total Fiscal 2022 Audit Hours:				9,580

Fiscal 2021 Audits in Progress

Project Title	Division	Area	Audit Objective	Project Hours
Audit of Crude Oil Natural Gas (CONG), Tobacco, Amusement and AG	Account Maintenance	CONG, Tobacco, Amusement and Agriculture: <ul style="list-style-type: none"> - Tobacco, Amusement and Agricultural/Timber - CONG Exemptions and Credits - CONG Refunds and Collections - Tobacco, Amusement and Agricultural/Timber 	To evaluate selected internal controls over Account Maintenance <ul style="list-style-type: none"> - CONG, Tobacco, Amusement and Agriculture section key processes 	985
Audit of Texas Bullion Depository	Texas Bullion Depository	Texas Bullion Depository	To evaluate selected internal controls for the Texas Bullion Depository.	730
Audit of Business Operations Information Technology	TTSTC	Trust Company Business Operations Information Technology	To evaluate the information technology general controls for information systems that support TTSTC operations.	400
Audit of Cash and Securities Management	Treasury Operations	<ul style="list-style-type: none"> - Cash and Securities Management - Cash Management Program Cash and Securities Management - Funds Transfer 	To evaluate selected internal controls over Treasury Operations Cash and Securities Management.	60
Audit of Bankruptcy Billings and Collections	Revenue Accounting	<ul style="list-style-type: none"> - Miscellaneous Taxes, Fund Reconciliations, Bankruptcy and Liens - Bankruptcy and Liens 	To evaluate selected internal controls over Bankruptcy Billings and Collections	20
Total Fiscal 2021 Audits in Progress Hours:				2,195

Special Projects/Management Requests

Project Title	Project Hours
Follow Ups	320
Client Assist (Internal/External)	10
Fiscal 2021 Annual Internal Audit Report	10
Fiscal 2023 Risk Assessment	590
Fiscal 2022 Audit Plan Monitoring	120
TeamMate Maintenance	80
Internal Audit SharePoint Maintenance	40
TeamMate Template Revision	50
Quality Assurance Reporting	20
IT Steering Committee	10
Internal Audit Handbook Review	50
IT Audit Template	100
Special Investigations	0
External Peer Reviews	0
ServiceNow GRC Project	0
Process Reviews	990
Internal Audit Awareness	50
TTSTC Board / Committee Meetings	60
Special Projects / Management Requests Carry Forward:	
Fiscal 2022 Risk Assessment	50
Other Requests / Unallocated hours	295
Total Special Projects/Management Requests Hours:	2,845

Summary of Hours

Summary	Total Hours
Total Fiscal Year 2022 Audit Hours:	9,580
Total Fiscal Year 2021 Audits in Progress Hours:	2,195
Total Special Projects/Management Requests:	2,845
Direct Audit Hours:	14,620
Indirect Hours:	6,260
Total Hours	20,880