

**DALLAS COUNTY COMMUNITY COLLEGE DISTRICT**

**Internal Audit Department**

**Plan for the Year Ending August 31, 2016**

<u>Audit Staff</u>	<u>Degree/ Certification</u>	<u>Title</u>	<u>Starting Date</u>
Godinez, Rafael	BBA, CPA	Director	June 1988
Styrvoky, Paul	BS, CISA, ITIL	IT Auditor	August 2010
Malone, Antanette	BBA	Auditor II	September 2014
Griffin, Svetlana	BBA	Auditor I	September 2014
Fuller, Averil	MS, BBA	Grant Compliance	July 2015

Total Available Days	1,310	100%
Less Non-Audit Days:		
Vacation	72	5%
Holidays	85	6%
Sick Days	60	5%
Other	40	3%
Supervision & Administration	<u>199</u>	15%
Total Non-Audit Days	<u>456</u>	35%
Net Audit Days Available	854	65%
Grant Compliance Monitoring	211	
Reserved for Special Requests	<u>33</u>	3%
Net Planned Audit Days	<u><u>610</u></u>	47%

**Planned Audits**

<b><u>Audit Number</u></b>	<b><u>Description</u></b>	<b><u>Estimated Staff-days</u></b>
2016-01	ASSISTANCE TO GRANT THORNTON Audits in conjunction with the financial and A-133 reviews. - Federal Programs/Financial Aid - Disbursement: General - Disbursement: Payroll - Other Requests	20 10 10 10
2016-02	FOLLOW-UP ON PREVIOUS AUDITS Review status of implementation of prior audit recommendations.	10
2016-03	CASH AND IMPREST FUNDS Review and test controls over cash on hand accounts and compliance with business procedures.	15
2016-04	PHYSICAL ASSETS INVENTORY OBSERVATION Observe and test physical inventory and procedures pertaining to changes in inventory records.	25
2016-05	EMPLOYEE TRAVEL EXPENSES Audit of travel expense reports for compliance with District policies.	25
2016-06	RICHLAND COLLEGIATE HIGH SCHOOL Audit for compliance with Texas Education Agency attendance verification requirements.	20
2016-07	JAIL EDUCATION PROGRAM - El Centro College Audit of compliance with requirements for instructional program delivery and reporting.	30

2016-08	POLICE CONTINUING EDUCATION - District Wide Audit for compliance with TCOLE requirement for continuing professional training of officers.	35
2016-09	PAYROLL AUDIT - HOURLY STIPENDS Audit of hourly stipends to full-time employees for compliance with District Policies.	30
2016-10	DUAL CREDIT ENROLLMENT Audit for compliance with District Policies and State Regulations.	30
2016-11	PURCHASING CYCLE CONTROLS Audit of purchasing process for compliance with District Policies and procedures.	35
2016-12	DAY TEACHING - NON FACULTY EMPLOYEES Audit for compliance with District Policies and procedures for teaching assignments by non-faculty personnel.	30
2016-13	TAX SHELTER ANNUITIES Audit for compliance with District Policy and Internal Revenue Regulations for 403(b).	35
2016-14	TUITION REFUNDS Audit of tuition refunds for compliance with District Policy and State Regulations.	30
2016-15	IT - DATA LOSS PREVENTION & PRIVACY CONTROL Review and testing of controls pertaining to sensitive data held by DCCCD and residence of such data, both internal and external.	30
2016-16	IT - GENERAL CONTROLS REVIEW - All Locations Audit of general controls and environment of the information technology operations.	30

2016-17	IT - BUSINESS CONTINUITY MANAGEMENT Review and test of controls and planning for any possible disasters and the subsequent recovery of operations.	30
2016-18	IT - PAYROLL CONTROLS TESTING - ANALYTICS Analytical review of various payroll related activities and controls for compliance with District Policies.	30
2016-19	GRANT AUDIT - DEPT. OF LABOR, Richland College Audit for compliance with OMB guidelines and grant provisions.	30
2016-20	GRANT AUDIT - STEM, Mountain View College Audit for compliance with OMB guidelines and grant provisions.	30
2016-21	GRANT AUDIT - SMALL BUSINESS ADMINISTRATION Audit for compliance with OMB guidelines and grant provisions including sub-recipients.	30