

**DALLAS COUNTY COMMUNITY COLLEGE DISTRICT**  
**Internal Audit Department**  
**Plan for the Year Ending August 31, 2017**

<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 II	September 2014
Fuller, Averil	MS, BBA	Grant Compliance	July 2015

Total Available Days	1,305
Less Non-Audit Days:	
Vacation	72
Holidays	85
Sick Days	60
Other	40
Supervision & Administration	<u>198</u>
Total Non-Audit Days	<u>455</u>
Net Audit Days Available	<u>850</u>
Grant Compliance Monitoring	210
Reserved for Special Requests	<u>40</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 the 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 (which is almost exclusively performed by the non-auditor employee in the Department) 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**

<b><u>Audit Number</u></b>	<b><u>Description</u></b>	<b><u>Estimated Staff-days</u></b>
2017-01	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
2017-02	FOLLOW-UP ON PREVIOUS AUDITS Review status of implementation of prior audit recommendations.	10
2017-03	CASH COUNTS Review and test controls over cash on hand accounts and compliance with business procedures.	15
2017-04	PHYSICAL ASSETS INVENTORY OBSERVATION Observe and test physical inventory and procedures pertaining to changes in inventory records.	25
2017-05	EMPLOYEE TRAVEL EXPENSES Audit of travel expense reports for compliance with District policies.	25
2017-06	RICHLAND COLLEGIATE HIGH SCHOOL Audit for compliance with Texas Education Agency attendance verification requirements.	25
2017-07	ACCOUNTS RECEIVABLE Audit of controls and reconciliations to the general ledger accounts.	30

2017-08	ACCOUNTS PAYABLE Audit of controls over the disbursements to vendors.	30
2017-09	CLERY ACT REPORTING Audit for compliance with federal regulations pertaining to campus safety and security reporting.	30
2017-10	LAW ENFORCEMENT ACADEMY - CEDAR VALLEY Audit for compliance with District Policies and Texas Commission on Law Enforcement regulations.	30
2017-11	LAW ENFORCEMENT ACADEMY - EASTFIELD Audit for compliance with District Policies and Texas Commission on Law Enforcement regulations.	30
2017-12	DAY TEACHING - NON FACULTY EMPLOYEES Audit for compliance with District Policies and procedures for teaching assignments by non-faculty personnel.	30
2017-13	GASOLINE INVENTORY CONTROLS Audit for compliance with District Policy and utilization of gasoline stored on campus.	30
2017-14	AUTO TECHNOLOGY PROGRAM - BROOKHAVEN Audit of operations of the auto technology program and testing of inventory controls.	30
2017-15	DONATIONS TO THE DISTRICT Review of controls over the reporting process for donations to the District received by the colleges.	30
2017-16	UPWARD BOUND GRANT - EASTFIELD Audit for compliance with OMB guidelines and provisions of the grant.	30

2017-17	UPWARD BOUND GRANT - CEDAR VALLEY Audit for compliance with OMB guidelines and provisions of the grant.	30
2017-18	VETERINARY TECHNOLOGY PROGRAM Audit of operations of the veterinary technology program and testing of inventory controls.	30
2017-19	WELDING PROGRAM - EASTFIELD Audit of operations of the welding technology program and testing of inventory controls.	30
2017-20	DATA NETWORK GENERAL CONTROLS Review of controls over data network and information technology general controls.	15
2017-21	INFORMATION TECHNOLOGY GENERAL CONTROLS Audit of general controls and environment of the information technology operations at the DSC.	15
2017-22	EDUCATIONAL RESOURCES SUPPORT SERVICES Departmental audit of acquisitions, cataloging and processing services.	30