

Texas Workforce Commission
Office of Internal Audit

Revised Fiscal Year 2019 Audit Plan



Approved by Commission March 12, 2019

Revised Fiscal Year 2019 Audit Plan

Performance Audits

Auditable Units	Objectives	Budget Hours
Business Operations	Minimum Qualifications Review Process - To determine whether controls over minimum qualification reviews provide reasonable assurance that qualified candidates are selected.	750
Vocational Rehabilitation	Compliance Review of VR Field Guidance - To determine whether guidance provided to Vocational Rehabilitation field offices comply with Federal and State laws.	1000
Workforce Development Workforce Grants & Contracts	Apprenticeship Compliance Review - To determine whether controls over the Apprenticeship program provide reasonable assurance that the program is in compliance with Federal and State laws.	750
General Counsel	Open Records Compliance Review - To determine whether controls over agency open records policies and procedures provide reasonable assurance that the Agency is in compliance with State laws.	650
Workforce Development	Compliance Review of WF Guidance to the Boards - To determine whether guidance provided to Workforce Boards comply with Federal and State laws.	1000
Business Operations Regulatory Integrity	Controls Over Vocational Rehabilitation Contracts - To determine whether controls exist for the creation, management, and monitoring of VR Contracts.	1000
Agency-wide	Controls Over Change Requests - To determine whether controls over change requests provide reasonable assurance that change management is effective.	1000

Performance Audits - Continued

Auditable Units	Objectives	Budget Hours
Agency-wide	Travel Compliance Review - To determine whether controls over agency travel expenditures provide reasonable assurance that travel expenditures are in compliance with the State Travel Management Program.	650
General Counsel Business Operations	Personnel Policies and Procedures Compliance Review - To determine whether the agency's personnel policies and procedures comply with Texas Labor Code Chapter 21 (Employment Discrimination).	250
Business Operations	Internal Control Review of Human Resources and HR Systems – To determine whether controls over Human Resources systems and processes ensure accuracy, reliability, and integrity in personnel records	1500
Business Operations	Administrative Procurement Services – To evaluate the efficiency and effectiveness of Administrative Procurement Services	1500
Agency-wide	Follow-Up Projects – to determine the adequacy and effectiveness of corrective actions taken by management to address reported audit findings.	2212
Agency-wide	Commission Requests - additional projects requested by the Commission.	500

Carry Forward Projects

Auditable Units	Objectives	Budget Hours
Vocational Rehabilitation	VR Division Oversight Processes - to review Vocational Rehabilitation oversight processes and the elimination in duplication of efforts.	300
Information Technology	Review of Small Application Portfolio Management – to evaluate the effectiveness of the IT governance structure to determine whether IT decisions, directions and performance support the organization’s strategies and objectives.	200
Agency-wide	Compliance with IT Standards and Guidelines - to determine whether IT activities that are occurring outside of the IT division comply with the standards and guidelines established by the IT division.	400
Agency-wide	Inventory Audit – to evaluate the process in place to ensure the existence and completeness of agency assets.	875
Operational Insights	Data Integrity Audit – are controls in place to ensure the integrity of data used by Division of Operational Insights.	500
Agency-wide	Accessibility Compliance – to determine web, policy, and organizational compliance with state and federal accessibility requirements for electronic information resources.	200
Unemployment Insurance and Regulation	Tax Adjustment Backlog - to verify the accuracy and appropriateness of RPI outcomes.	100
Civil Rights	Civil Rights Division – to verify the accuracy and appropriateness of RPI outcomes.	350
Employer Initiatives	Skills Development Review – to review the efficiency and effectiveness of skills development processes and operations.	350
Vocational Rehabilitation Business Operations Regulatory Integrity	Controls over Procurement for VR Customers - to evaluate the state office oversight over the procurement process for vocational rehabilitation (VR) customers receiving direct service in VR regional field offices across the state.	450
Finance	Budget Controls - to perform an internal control review of budget processes.	275

In addition to planned audit and non-audit services, Internal Audit has ongoing responsibilities, which include:

- Annual Internal Audit Report issuance
- Annual Risk Assessment and Audit Plan development
- Commission and Management briefings on reports
- TeamMate, website, and database maintenance
- Annual Quality Self-Assessment
- Quarterly Open Findings Assessments
- Professional development
- Data analysis
- Project Wrap-up and Reporting