



TEXAS SCHOOL FOR THE BLIND
AND VISUALLY IMPAIRED

INTERNAL AUDIT PLAN

Fiscal Year 2017

Presented to the
TSBVI Board of Trustees
For Review and Approval
August 5, 2016

TEXAS SCHOOL FOR THE BLIND & VISUALLY IMPAIRED (TSBVI)
Internal Audit Plan – FY-2017

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Texas School for the Blind and Visually Impaired
A center for educational services for all blind and visually impaired students in Texas

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TRANSMITTAL LETTER

August 5, 2016

Members of the Board of Trustees
Texas School for the Blind and Visually Impaired

The Texas Internal Auditing Act, Government Code Chapter 2102, requires that the internal audit plan be risk-based. The audit areas proposed in this Plan were identified through a risk assessment process, but also consider mandated audits and other requirements of the Act. This document presents the internal audit guidelines, risk assessment results, the proposed audit plan, and a summary of internal audits performed in recent years at TSBVI.

The following Internal Audit Plan is presented for your review and approval, in accordance with the Texas Internal Auditing Act.

Respectfully,

Jaye Stepp

Jaye Stepp, CPA, CIA, CGAP, CRMA
Director of Internal Audit

BOARD OF TRUSTEES:

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Admissions

FAX:

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Outreach Services (512)206-9320
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SECTION 1

INTERNAL AUDIT GUIDELINES

The purpose of this Section is to outline the guidelines that govern all internal audit activities at the Texas School for the Blind and Visually Impaired (TSBVI).

I. INTERNAL AUDIT CHARTER

The *Standards for the Professional Practice of Internal Auditing* state that a formal Internal Audit Charter should define the purpose, authority, and responsibility of the internal audit activity, consistent with the Definition of Internal Auditing, the Code of Ethics, and the Standards. The Internal Audit Charter is an agreement between the TSBVI Board and the Internal Auditor that establishes guidelines for an effective internal auditing program. The TSBVI Internal Audit Charter is TSBVI Policy CFCA, which is presented for annual review and approval by the Board.

II. TEXAS INTERNAL AUDITING ACT

All state agencies receiving appropriations or pass-through funds of \$10 million or more or those agencies with more than 100 FTE employees must comply with §2102.005 of the Internal Auditing Act (Texas Government Code, Chapter 2102). This act requires the agency to conduct a program of internal auditing that includes:

- An annual audit plan that is prepared using risk assessment techniques and that identifies the individual audits to be conducted during the year; and
- Periodic audits of the agency's major systems and controls, including
 - accounting systems and controls,
 - administrative systems and controls, and
 - electronic data processing systems and controls.

The Act requires the governing board of the state agency to appoint an Internal Auditor who shall:

1. Report directly to the state agency's governing board;
2. Develop an annual audit plan;
3. Conduct audits as specified in the audit plan and document any deviations from the plan;
4. Prepare audit reports;
5. Conduct quality assurance reviews in accordance with professional standards and periodically take part in a comprehensive external peer review; and
6. Conduct economy and efficiency audits and program results audits as directed by the state agency's governing board.

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The program of internal auditing conducted by a state agency must provide for the auditor to have access to the administrator and be free of all operational and management responsibilities that would impair the auditor's ability to review independently all aspects of the state agency's operation.

The annual Internal Audit Plan developed by the Internal Auditor must be approved by the state agency's governing board.

The Internal Auditor will prepare reports of audits conducted, including management's response to audit recommendations. The state agency's governing board and the administrator must review those audit reports. The Internal Auditor will submit a copy of each report to the budget division of the Governor's Office, the State Auditor, the Legislative Budget Board and the Sunset Commission no later than the 30th day after the date the report is submitted to the Board of Trustees.

The Internal Auditor shall prepare an Annual Report and submit the report before November 1st of each year to the Governor's Office, the Legislative Budget Board, the Sunset Advisory Commission, the State Auditor, the state agency's governing board, and the administrator. The State Auditor shall prescribe the form and content of the report, subject to the approval of the legislative audit committee.

The internal audit function shall conform to the Institute of Internal Auditor's (IIA) *International Standards for the Professional Practice of Internal Auditing*, the Government Accountability Office's (GAO) *Government Auditing Standards*, and the Texas Internal Auditing Act.

III. INTERNAL AUDIT PROFESSIONAL STANDARDS

In addition to the Texas Internal Auditing Act, the *International Standards for the Professional Practice of Internal Auditing* provides a framework of authoritative guidance for conformance with the *Standards*. The International Professional Practices Framework (IPPF) requires the internal audit activity to evaluate the effectiveness and contribute to the improvement of risk management processes. The internal audit activity must evaluate risk exposures, including the potential for the occurrence of fraud and how it is managed. The auditor assists the organization in maintaining effective controls by evaluating the effectiveness and efficiency of the risk management process and by promoting continuous improvement. Specifically, the internal audit activity must evaluate the adequacy and effectiveness of controls in responding to risks within the organization's governance, operations, and information systems regarding the:

- Reliability and integrity of financial and operational information,
- Effectiveness and efficiency of operations and programs,
- Safeguarding of assets, and
- Compliance with laws, regulations, policies, procedures, and contracts.

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Internal auditors are required to ascertain the extent to which management has established adequate criteria to determine whether objectives and goals have been accomplished. The internal audit activity also must assess and make appropriate recommendations for improving the governance process in its accomplishment of the following objectives:

- Promoting appropriate ethics and values within the organization,
- Ensuring effective organizational performance management and accountability,
- Communicating risk and control information to appropriate areas of the organization,
- Coordinating the activities of and communicating information among the board, external and internal auditors, and management.

Internal auditors must evaluate the design, implementation, and effectiveness of the organization's ethics-related objectives, programs, and activities.

The internal audit plan and activities are designed to meet the guidelines for the internal audit function as stated above.

IV. INTERNAL AUDITING PROCEDURES

- A. The Internal Auditor will inform the Superintendent and the appropriate TSBVI management of the audit and its objectives by conducting an entrance conference prior to beginning an audit.
- B. The Internal Auditor will independently conduct and make a determination on the results of the audit, issuing a draft report to the affected TSBVI management staff. The Internal Auditor will conduct an exit conference with the appropriate TSBVI management, at which time exceptions noted during the course of the audit will be discussed. The Internal Auditor will add management responses to the body of the report and issue a final draft report to the Superintendent and affected TSBVI management.
- C. After presentation of the report to the TSBVI Board and approval of the final report by the TSBVI Board, the Internal Auditor will provide copies to all required oversight agencies and post the report in a shared folder on the TSBVI intranet.
- D. If, during the course of an audit, the Internal Auditor detects situations or transactions that could be indicative of fraud or other illegal acts, or receives information from external sources alleging such actions, the Internal Auditor will:
 - a. Provide all pertinent information to the Superintendent and the TSBVI Board.
 - b. Formally request approval from the TSBVI Board to expand audit procedures or perform an investigation.

SECTION 2

RISK ASSESSMENT

This section presents the results of the TSBVI Risk Assessment, and establishes the foundation for the Internal Audit Plan presented in the next section. The School's Risk Assessment was updated in July 2016 and is provided as an attachment to this report.

I. PURPOSE

A risk assessment provides management and board members with a prioritized list of risks associated with the activities of the agency. From these risks, a management strategy is developed. The risk assessment allows the Board to identify the risks being monitored by management and evaluate the effectiveness of controls and responses to those risks. The risk assessment provides a foundation upon which the annual internal audit plan is built.

II. CONCEPTS OF RISK

Risk is defined as the level of exposure to uncertainties that an organization must comprehend and manage to effectively and efficiently achieve its objectives and execute its strategies. Risk is a measurement of the likelihood that an organization's goals and objectives will not be achieved. Controls are anything that improves the likelihood that goals and objectives will be achieved.

III. METHODOLOGY

The TSBVI risk assessment process has three primary parts: (1) identifying agency activities; (2) identifying and rating risks for each activity; and (3) identifying actions taken to mitigate risks. The risk assessment consolidates activities by functional area and prioritizes the activities based on their importance to achieving goals and objectives. The risk assessment matrix is used to determine high-risk areas to be included in the internal audit plan.

IV. RISK FOOTPRINT

The risk assessment matrix, or risk footprint, reflects the identified risks as ranked by the risk assessment process. This risk footprint changes as it is updated annually with new risks and/or new controls identified. Each risk identified in the matrix is assigned two risk factors of High, Medium, or Low based on (1) the impact the risk would have on the agency if it occurred and (2) the probability of occurrence. By combining these measures the agency develops a priority ranking for each risk factor. The following key provides the level of risk management that is employed by the agency for each potential risk factor ranking:

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- HH, HM (Red) – Extensive Risk Management that includes monitoring by management and an internal audit.
- HL, MH (Yellow) – Considerable Risk Management that includes monitoring by management and a less in depth audit.
- MM, ML, LH (Green) – Manage and monitor the risk.
- LM, LL (Gray) – Monitor or accept the risk.

V. RESULTS: RISK FOOTPRINT

The results of the risk assessment illustrate the prioritization and organization of consolidated activities and risk factor priorities. The highest-risk areas are marked in red on the footprint. Risks in the red area require oversight controls to ensure that the supervisory and operating controls are working. Oversight controls can include exception reports, status reports, analytical reviews, variance analysis, etc. These controls are performed by representatives of executive management, on information provided by supervisory management. Areas within this highest risk category are considered for inclusion in the internal audit plan.

Activities that fall within the yellow risk category require considerable risk management. Under this category of risk the Superintendent or a designee should perform oversight controls to ensure that supervisory and monitoring controls are working. If internal audit provides services in this area, it is to ensure that oversight of the supervisory controls are appropriate and are being performed.

The last two categories of risk are marked in green and gray. For risks falling within the green category, department managers should ensure they are providing oversight to monitor the effectiveness of supervisory controls and operating controls. Department managers should report to the Superintendent on the condition of these risks. Risks in the gray area are low impact risk areas that are managed by operating and supervisory controls and executive management accepts the residual risk in these areas.

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SECTION 3

FY-2017 INTERNAL AUDIT PLAN

The Internal Audit Plan for the Texas School for the Blind and Visually Impaired includes one required audit and one audit that is carried forward from the FY-2016 audit plan that were not performed due to time constraints. We are limiting our audit plan to three audits this year because they are expected to require more available resources.

1. Abuse, Neglect, Exploitation, and Improper Child Care Audit – This is a mandated audit under Family Code §261.43(b). TSBVI Policy FFG requires the internal auditor to ‘review this policy and the procedures implementing this policy a minimum of once every three years’. An audit of this area was last conducted in FY-2014.
2. TAC-202 Audit – A TAC-202 audit of baseline security standards for information security at state agencies. This audit has not been previously performed at TSBVI, and will address the IA Act’s requirement to periodically review electronic data processing systems and controls. TAC-202 includes data security standards and will cover safeguards over confidential information and will address the previously scheduled audit topic of a Confidential Information Breach.
3. Contract Management Audit – The risk of noncompliance with state laws and rules is ranked as medium impact and medium probability, but is a highly visible risk area with recent issues at other agencies. We will evaluate processes and controls over contracts, from procurement to management and monitoring.

Time estimates for the FY-2017 internal audit activities are:

• Risk Assessment & Internal Audit Plan	60 hrs
• Annual Internal Audit Report	50 hrs
• Audit Recommendation Tracking	50 hrs
• Audit #1 – ANE Audit	250 hrs
• Audit #2 – TAC-202 IT Security Audit	350 hrs
• Audit #3 – Contract Management Audit	350 hrs
• Perf Goals: P&P Review, SAIAF, QAR	150 hrs
• Annual updates: Charter; QAIP	50 hrs
• Meetings (Board, SAIAF)	50 hrs
• Performance Goals, IAPM Review	150 hrs
• Continuing Education / Training	50 hrs
• Leave - Holidays / Vacation / Sick	250 hrs
• Administrative	250 hrs
• Contingencies	20 hrs
Total Estimated Hours	2080 hrs

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EXHIBIT 1

TSBVI 5-YEAR AUDIT HISTORY

FY-2016	2016-1	Public Funds Investment Act Audit**
	2016-2	Health Center Audit
	2016-3	Property Management Audit
FY-2015	2015-1	Payroll Processing Audit
	2015-2	Legacy Fund Audit
	2015-3	Quality Assurance Review* TSBVI
	2015-4	Quality Assurance Review TSPB
FY-2014	2014-1	Public Funds Investment Act Audit**
	2014-2	Abuse, Neglect, Exploitation Audit*
FY-2013	2013-1	Student Supervision Overnight
	2013-2	Governance Audit
	2013-3	Transportation Audit
FY-2012	2012-1	Public Funds Investment Act Audit**
	2012-2	Quality Assurance Review*
	2012-3	Emergency Response

* Required every three years

** Required every two years

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REPORT DISTRIBUTION

TSBVI Board of Trustees

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Texas School for the Blind and Visually Impaired

William Daugherty, Superintendent

Oversight Agencies

Governor's Office of Budget, Planning and Policy
Legislative Budget Board
State Auditor's Office
Sunset Advisory Commission

RISK FOOTPRINT - Texas School for Blind and Visually Impaired

ACTIVITY PRIORITY	CONSOLIDATED ACTIVITY	IMPACT/RATING		RISKS	IMPACT/RATING		RISKS	IMPACT/RATING		RISKS	IMPACT/RATING		RISKS	IMPACT/RATING		RISKS	IMPACT/RATING		RISKS			
		IMPACT	PROBABILITY		IMPACT	PROBABILITY		IMPACT	PROBABILITY		IMPACT	PROBABILITY		IMPACT	PROBABILITY							
				1			2			3			4			5			6			7
10	Health Center (36, 49, 94-99)	H	M	Ability to recruit and retain qualified and competent LVNs and RNs	H	M	Medication management: inaccurate intake, medication errors (wrong med, missed or improper dosage, sent home / return w/o proper meds) (2016-2 HlthCtr)	H	M	Health Center: special diets not communicated to Food Service, or administered properly	H	M	Staff not trained to care for student special medical needs (i.e. diastat or inhaler) (2016-2 HlthCtr)	H	L	Nightly staff patterns inadequate to ensure health and safety of students (2013-1 Overnight)	H	L	Documentation of any actions taken with student (assessments, medications) are not kept current (2016-2 HlthCtr)	M	M	Student charts contain inaccurate or incomplete information
5	Operations & Construction (66-74, 31, 87, 90)	H	M	Safety: Emergency Response procedures; compliance with laws/regulations (2012-2 EmerResp)	H	M	Food Service: Communication & coordination of special diets	H	M	Coordination of Plant Services by TFC to TSBVI to oversee and maintain the property management and environmental quality of the campus.	H	M	Food Service: The Proper Preparation and Presentation of Single Heat and Hold Foods for Consumption	H	L	Energy management / utility controls / power sustainability	H	L	Vehicle maintenance & replacement issues (2013-3 Trans)	M	M	Campus security issues (2005-1)
9	Human Resources (HR) (1-7, 88-89)	H	M	Inaccurate or untimely payroll information / processing (2015-1 Payroll)	H	M	Inaccurate timekeeping, personnel actions, hiring actions, record keeping (2010-2 Timekeeping)	H	M	Staff development	H	L	Benefits Mgmt - late or inaccurate entries to ERS	H	L	Non-compliance with employment laws	H	L	Hiring and retention of qualified teachers & residential staff	L	M	Confidential information breach
1	Comprehensive Programs (Comp) (1-25, 27)	H	M	Transportation failures (Charter or TSBVI bus - breakdown or accident) (2013-3 Trans)	H	M	Student supervision (2013-1 Overnight)	H	L	Confidential information breach [hacked](2017 TAC-202)	H	L	Student Safety: dietary needs, medical needs not being communicated	H	L	Student safety: significant injuries	H	L	Student Safety: Staff interactions w/students might not be safe, supervised, staff may lack emergency training (2013-1 Overnight)	M	H	Non-IR Applications: PowerSchool and Esped
3	Short Term Programs (STP) (19-20, 23, 26-30, 32-34)	H	M	Student supervision (2013-1 Overnight)	H	L	Social Media risks	H	L	Students don't come to our Short Term Programs	H	L	Confidential information breach [hacked](2017 TAC-202)	H	L	Student Safety: dietary needs, medical needs not being communicated	H	L	Student safety: significant injuries	H	L	Student Safety: Staff interactions w/students might not be safe, supervised, staff may lack emergency training
6	Accounting, Purchasing, Supply (56-61, 100, 101, 102)	H	M	Financial loss due to errors or fraud (2015-1 Payroll)	H	L	Confidential information breach [hacked](2017 TAC-202)	M	H	Property loss - theft, damage, lost (2016-3 PropMgmt)	M	H	Cashier Functions	M	H	Financial Reporting relies on inaccurate or incomplete data	M	M	Grants Administration	M	M	Travel
4	Executive Administration (EA) (35-47, 92, 95)	H	M	Public Relations: TSBVI's perceived value as service option	H	L	Business Continuity Planning	M	M	Succession planning: loss of continuity of staff expertise due to key staff departures	M	M	Working Relationships / Environment: changes, divisiveness, customer service, politics	M	M	Coordination / Communications with Board / Oversight agencies: lack of trust and accountability (GRC 2013-2)	M	L	Planning & Evaluation: Strategic Plan / LAR / Budget process could be ineffective or inefficient	L	L	Community Resource Development: theft / loss of funds

RISK FOOTPRINT - Texas School for Blind and Visually Impaired

ACTIVITY PRIORITY	CONSOLIDATED ACTIVITY	IMPACT/RATING		RISKS	IMPACT/RATING		RISKS	IMPACT/RATING		RISKS	IMPACT/RATING		RISKS	IMPACT/RATING		RISKS	IMPACT/RATING		RISKS			
		IMPACT	PROBABILITY		IMPACT	PROBABILITY		IMPACT	PROBABILITY		IMPACT	PROBABILITY		IMPACT	PROBABILITY							
				1			2			3			4			5			6			7
11	Center for School Resources (CSR) (48-55, 65)	H	L	Student records - compromised database integrity, confidential information breach (2016-2 Health Center)	H	L	Communications: Direct care staff not receiving current Student Care Summaries (SCS) in a timely manner	H	L	Manage SHARS: staff documentation and submissions / Medicaid reimbursements	H	L	Special education compliance: Performance-Based Monitoring Analysis System (PBMA)-fed/state laws, rules, regs	H	L	Federal Grants Management - loss of funds	M	L	Admitting students who were not appropriately placed at the school	M	L	Public relationships with other school districts, service centers, and parents
12	Board / Governance (101, 103, 104)	H	L	Open Meetings Act Violations - Electronic communications with responses between Board members	H	L	Board training requirement not met timely (2013-2 GRC)	H	L	Confidential Information Breach	H	L	Violations of state ethics laws and regulations (2013-2 GRC)	M	M	Board members do not read meeting materials prior to meetings	M	M	Travel requests / reimbursement issues	M	M	Non-compliance with Board policies
7	Information Resources (IR) (75-86)	H	L	Confidential information breach [hacked](2017 TAC-202)	M	H	Software development	M	H	Non-IR applications developed independent of IR	M	M	Confidentiality of records [internal leaks] - students and staff	M	M	Accessibility issues	M	L	Catastrophic Network Failure (2007-2)	M	L	Server Failure
2	Outreach (8-18, 91)	H	L	Confidential information breach (2017 TAC-202)	M	M	APH materials or technical equipment lost or not returned by districts	M	M	Mentor database very large, could be compromised	M	M	Public relations issues - staff work independently across the state	M	M	Reliance on Federal funds	M	M	Outreach staff travel a lot (by car / plane) after a full days work	M	M	Grants monitoring: funds not spent in accordance with intent
8	Business Office - Budget Management (62-64)	M	L	Budget preparation relies on incorrect historical data; inaccurate assumptions or estimates	M	L	Budget reporting (internal and external) based on inaccurate data or insufficient information	M	L	Liaison with external entities and internal management too dependent upon existing relationships	M	L	Investment management with too much emphasis on earnings at the expense of safety and liquidity									

Legend:
HH, HM = Extensive Risk Management & Considerable Risk Management (all Levels of Control plus audit)
HL, MH = Manage and Monitor (all Levels of Control but no traditional audit)
MM, ML, LH = Monitor (only Execution Controls & Supervisory Controls)
LM, LL = Accept (accept the risk with little to no controls or transfer risk)

RISK FOOTPRINT - Texas School for Blind and Visually Impaired

ACTIVITY PRIORITY	CONSOLIDATED ACTIVITY	IMPACT RATING		RISKS	PROBABILITY RATING		RISKS	IMPACT RATING		RISKS	PROBABILITY RATING		RISKS	IMPACT RATING		RISKS	PROBABILITY RATING		RISKS
				8			9			10			11			12			13
10	Health Center (36, 49, 94-99)	M	M	Critical Bed Space	M	L	Staff not provided with all med/diet information needed to properly care for student												
5	Operations & Construction (66-74, 31, 87, 90)	M	L	Construction planning / oversight issues (2009-1)	M	L	Environmental issues: mold, asbestos, air quality	L	M	Coordination with TFC on facilities management									
9	Human Resources (HR) (1-7, 88-89)																		
1	Comprehensive Programs (Comp) (1-25, 27)	M	M	Public relations - negative perception of services offered	M	M	Hiring and retention of qualified teachers & residential staff												
3	Short Term Programs (STP) (19-20, 23, 26-30, 32-34)	M	H	Non-IR Applications in use (database not supported by IR)	M	M	Loss of funding	M	M	Loss of staff	M	M	Public relations - negative perception of services offered	M	M	Hiring and retention of qualified teachers & residential staff	L	M	Student attendance: impact of estimates vs. actual numbers
6	Accounting, Purchasing, Supply (56-61, 100, 101, 102)	M	M	Procurement - Noncompliance with state laws & rules (Contracts 2017)	M	L	Payroll failure	L	M	Legacy Funds: improper handling of cash; documentation of expense purpose	L	L	Unpaid or late paid vendors	L	L	Cash management does not prevent NSF / maximize interest earned			
4	Executive Administration (EA) (35-47, 92, 95)																		

RISK FOOTPRINT - Texas School for Blind and Visually Impaired

ACTIVITY PRIORITY	CONSOLIDATED ACTIVITY	RISKS		RISKS		RISKS		RISKS		RISKS		RISKS							
		IMPACT RATING	PROBABILITY RATING	IMPACT RATING	PROBABILITY RATING	IMPACT RATING	PROBABILITY RATING	IMPACT RATING	PROBABILITY RATING	IMPACT RATING	PROBABILITY RATING	IMPACT RATING	PROBABILITY RATING						
				8		9		10		11		12		13					
11	Center for School Resources (CSR) (48-55, 65)	M	L	Student records not maintained in student folders; not archived timely; records request not responded to timely, or at all	L	L	Non compliance with Public Education Information Management System (PEIMS)												
12	Board / Governance (101, 103, 104)	M	L	Ineffective communications between Board members and staff	M	L	Not following chain of command	M	L	Non-attendance at Board meetings									
7	Information Resources (IR) (75-86)	M	L	Software license violations	M	L	Technology Life Cycle Management	L	M	Inadequate desktop / infrastructure support	L	M	Insufficient funding to maintain new network infrastructure	L	L	Interdepartmental communication; need ability for mass emails	L	L	Network Intrusion
2	Outreach (8-18, 91)	L	M	Grants management: financial reporting inaccurate															
8	Business Office - Budget Management (62-64)																		