



**Internal Audit Plan  
Fiscal Year 2016-2017**

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<b>Project</b>	<b>Description</b>
Bond Program	Assess internal controls over bond program funds.
Construction Project Management	Review processes, controls, and documentation.
Contract Bidding and Awards	Ensure open and fair purchasing and bidding practices.
Vendor Contracts – Contract Management	Review for adoption of rules and policies per Senate Bill 20 (84th Legislature).
Purchasing – IT Expenditures	Review controls, processes to ensure expenses are properly authorized, valid, and in compliance.
Tenant Leases	Evaluate management of tenant leases.
Financial Reporting	Examine internal financial reporting quality.
IT – Service Continuity Management	Evaluate business continuity and disaster recovery programs.
IT – Network Infrastructure & Cybersecurity	Assess security-control adequacy.
Executive Credit Cards	Review expenses for appropriateness and compliance.
Cash Handling	Assess campus controls to ensure cash is secured.
Follow Ups	Follow up on open recommendations.
Special Projects/Investigations	Other projects and investigations as necessary.

Note: The proposed projects are arranged in descending order from the largest projects to the smallest (in terms of labor hours required to complete).

*Approved by the Lone Star College Board of Trustees on September 1, 2016.*