

## **Initial Plan**

Approved by Acting Executive Commissioner Young on September 24, 2018

### **Carry-Forward Audits**

#### **TMHP Contract**

##### Objectives:

- Determine whether contract management procedures were followed in the execution of the contract.
- Evaluate whether deliverables and measures support the purpose of the contract.

#### **Payments to Rural Hospitals**

Objective: Determine whether Managed Care Organizations are making payments timely to rural hospitals as required by contract.

#### **General and Application Controls for Selected Maximus Applications**

Objective: Determine whether application and general controls designed to ensure the complete, accurate, and timely processing of data from input through output in the MAXIMUS Enrollment Broker System (MAXeb), are operating as intended.

#### **MSS Financial Reporting and Audit Coordination**

##### Objectives:

- Determine whether contracts for external audit services are appropriate.
- Determine whether deliverables and key measures support the purpose of the contracts.

#### **Trust Funds**

Objective: Determine whether controls are effective in ensuring accountability and protection of client trust funds.

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**Texas Center for Infectious Disease**

Objectives:

- Determine whether TCID is meeting established objectives, as defined by Health and Safety Code §13.032.
- Determine whether performance measures accurately reflect intended program activity and are effectively monitored.
- Determine whether contract management is effective in ensuring the achievement of established objectives

**Oral Health and Surveillance Program**

Objectives:

- Determine whether the Oral Health Surveillance Program is meeting its established mission.
- Determine whether performance measures accurately reflect intended program activity and are used to effectively monitor the program.

**New Audits**

**Health and Human Services Commission**

**State Hospital Revenue**

Preliminary objective: Determine whether revenue to state hospitals is being maximized.

**Office of Inspector General – Internal Affairs**

Preliminary objective: Determine the effectiveness of the processes to identify, classify, conduct, close, and communicate the status of internal affairs investigations.

**Child Care Licensing**

Preliminary objective: Determine whether controls are adequate to ensure accurate and timely licensing activities are conducted and communicated on child care facilities.

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**Health Record Data**

Preliminary Objective: Determine whether select System health record data is accurate and adequately controlled, protected, and documented.

**Background Checks**

Preliminary objective: Determine whether select System areas are conducting background checks as required.

**Information Technology – Project Management Office**

Preliminary objective: Evaluate the maturity of the project management lifecycle.

**Construction**

Preliminary objective: Determine whether payments made on select construction projects are appropriately supported.

**Contract Management**

Preliminary objective: Determine whether contract management practices over select contracts in the Health, Developmental and Independence Services Division are effective.

**System of Contract Operation and Reporting (SCOR)/CAPPS Financial System**

Preliminary objectives:

- Determine whether IT general controls and process controls are in place to ensure complete and accurate information is available to the stakeholders.
- Determine whether interfaces between the two systems are operating as intended.

**Information Technology Contract Process**

Preliminary objective: Determine whether coordination between PCS and Information Technology (IT) staff during the contracting process is optimized and ensures IT procurements are processed in compliance with state requirements and agency procedures.

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**Department of State Health Services**

**Maternal and Child Health Grant Management**

Preliminary objective: Determine whether the agency is managing select grants in accordance with applicable uniform grant management requirements.

**Consumer Protection – Surveillance**

Preliminary objectives:

- Determine whether the department is meeting established objectives.
- Determine whether performance measures accurately reflect intended program activity and are used to effectively monitor the program.

**Accounts Receivable**

Preliminary objectives:

Determine the effectiveness and efficiency of the DSHS Accounts Receivable function, and assess whether:

- Policies and procedures are documented and accurately reflect current processes
- Roles and responsibilities are defined and segregated
- Receivables are received and processed within three days of receipt (Texas Government Code 404.094)

**Health and Human Services Internal Audit Division**

**Addendum to Fiscal Year 2019 Internal Audit Plan**

Approved by Executive Commissioner Phillips on January 7, 2019

**Delete**

**System of Contract Operation and Reporting (SCOR)/CAPPS Financial System**

**Add**

**Veteran's Programs Grant Management**

Preliminary objectives:

- Determine whether controls are adequate to ensure grant monies are properly accounted for and used in accordance with grant requirements.
- Determine whether grants are effectively monitored.

**Contract Expenditures**

Preliminary objective: Develop a continuous auditing process to audit contracts with expenditures more than 10% of estimated value.

**Inventory Processes**

Preliminary objective: Determine whether inventory processes are effective in protecting System assets.