

Blinn College District
Proposed Three Year Audit Plan
Fiscal Year 2024

Audit Area	Risk Rating	Summary Procedures	Audit Focus
2024 Audits			
Purchasing / Purchase Cards	Moderate	Audit will include an evaluation of risks and internal controls in place related to Blinn College's Purchasing and Purchase Cards processes. Activities to be evaluated will include Purchase Orders, Bidding Process and Award, Interlocal and Cooperative Agreement Purchasing, Contract Negotiation and Approval, Vendor Management (Selection), Vendor Acceptance and Set-Up, Credit Cards, and Prepaid Travel Cards.	Audit
Application Selection / Development	High	Audit will include an evaluation of risks and internal controls in place related to Blinn College's Application Selection and Development processes. Activities to be evaluated will include Application Selection, System Development Life Cycle, and Application Implementation.	Audit
Cash Management and Cashiering	Moderate	Audit will include an evaluation of risks and internal controls in place related to Blinn College's Cash Management and Cashiering processes. Activities to be evaluated will include Incoming / Outgoing Wire Processing, Bank Reconciliations, Cash Forecasting, Student Club Accounts Monitoring, Daily Receipts and Deposits, Credit Card Receipts and Processing, Cash Handling Oversight, Daily POS Reconciliation, and Petty Cash.	Audit
2024 Planned Audit Follow-up			
Prior Years' Follow-ups	High	<p>Audit will perform follow-up procedures on Prior Years' Audit findings to ensure corrective action has been taken:</p> <ul style="list-style-type: none"> • Database Administration • Cybersecurity • Information Technology Services • Grant Management • Admissions and Registrar • Safety and Security • Facilities and Maintenance • Campus Operations 	Follow-up
2024 Annual Requirements			
Project Management	NA	Track overall audit procedures, coordinate audit activities, and reporting to management.	Project Management
Update Risk Assessment	NA	Perform required annual update of risk assessment	Policy Compliance
Annual and Quarterly Board Reports	NA	Prepare and submit required Annual Audit Report and quarterly reports to the Audit Committee of audit activities.	Policy Compliance