



TEXAS GENERAL LAND OFFICE  
COMMISSIONER DAWN BUCKINGHAM, M.D.

OFFICE OF AUDIT & COMPLIANCE

FISCAL YEAR 2025  
ANNUAL INTERNAL AUDIT PLAN

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**RISK ASSESSMENT**

Internal Audit has completed the Fiscal Year (FY) 2025 Annual Risk Assessment. The risk data was obtained from management interviews regarding activities conducted and administered in their divisions and across the agency. Internal Audit considered management's interest based on input from the Commissioner, Chief Clerk, and Senior Agency Leadership. This assessment also incorporates data from the agency's strategic plan, appropriated budgets, and prior audits.

Auditable units and identified risks from the interviews were categorized according to twenty-one (21) risk factors and ranked based on inherent impact, likelihood, and calculated risk. The strength of existing controls was further calculated to identify a final residual risk score. Residual risk is the amount of risk not eliminated by controls and the exposure that remains after all the known risks have been considered or addressed. Identified risks were categorized according to the following risk factors:

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| 1. Governance and Oversight               | 12. Potential for Fraud, Waste, and Abuse    |
| 2. Contract Management and Monitoring     | 13. Management Controls                      |
| 3. Financial                              | 14. Documentation of Policies and Procedures |
| 4. Regulatory Compliance                  | 15. Appropriate Access                       |
| 5. Information Security                   | 16. Supervision and Training                 |
| 6. Data Integrity                         | 17. Business Continuity                      |
| 7. Change Management                      | 18. Complexity of Operations                 |
| 8. Operational Controls                   | 19. Data Reliability                         |
| 9. Public Exposure & Sensitivity          | 20. Information Systems                      |
| 10. Extent of Outsourcing and Contracting | 21. Organizational Changes                   |
| 11. Third-Party Risks                     |  |

**ANNUAL AUDIT PLAN**

The audit plan is designed to maximize the coverage of overall agency risks with available internal and external (contracted) resources. Each project provides the Audit Title, Division, and Program Area. The provided FY2025 plan also lists follow-up projects, other special projects, and annual reports that are part of our internal audit activities.

<b>FY2025 AUDIT PLAN</b>			
<b>No.</b>	<b>Audit Title</b>	<b>Division(s)</b>	<b>Program Area(s)</b>
1	Audit of Grant Management Processes	CDR	CDR Grant Management
2	Audit of Cash Management Processes – Centralized Accounting and Payroll/Personnel System (CAPPS) Financial Module	Financial Management	Cash Management & Operations
3	Audit of Fixed Asset Inventory	Financial Management	Cash & Data Management
4	Audit of VLB Loan Processing	VLB	Land and Housing
5	Audit of the Texas Coastal Resilience Master Plan – Vendor Management	Coastal Resources	Grant Programs
6	Audit of Agency Contract Management Processes	Various	Various
7*	Audit of the Texas Integrated Grant Reporting (TIGR) System	CDR	CDR
8*	Audit of the State-Run Housing Assistance Program (HAP)	CDR	CDR

(\*) *Designates a contracted audit engagement.*

<b>FY2025 PLANNED FOLLOW-UP REVIEWS</b>		
<b>Audit Follow-Up Title</b>	<b>Division(s)</b>	<b>Program Area(s)</b>
Audit of Compliance with Texas Administrative Code (TAC) 202 (2016)	Information Security Information Technology Services (ITS)	Information Security Integrated Services
Audit of Compliance with Texas Administrative Code (TAC) 202 (2019)	Information Security ITS	Information Security ITS
Audit of Agency Cloud Services Management (2021)	Information Security ITS Procurement	Information Security ITS Procurement
Audit of Program Contract Management Processes (2021)	ITS	ITS
Audit of Grant Compliance for CDBG-DR 2015/2016 Flood Programs (2022)	Community Development & Revitalization (CDR)	Grant Management City of Houston / Harris County
Audit of Business Continuity Preparedness (2022)	ITS Human Resources	ITS Human Resources
Audit of Compliance with TAC 202 (2024)	Information Security ITS	Information Security ITS
Audit of the Operations of the Gulf Coast Protection District (GCPD)	Financial Management Coastal Resources	Federal Finance & Grant Management
Audit of Alamo Complex Operations	Heritage	Alamo Complex

<b>FY2025 MANAGEMENT ASSISTANCE / SPECIAL PROJECTS</b>	
<b>Project Title</b>	<b>Division/Program Area</b>
Audit Management System Implementation	Internal Audit
Annual Risk Assessment and Internal Audit Plan	Internal Audit
Annual Report on Internal Audit (SAO)	Internal Audit
Annual Report on the Internal Audit Quality Management Program	Internal Audit
Special Projects/Investigations	Internal Audit
Liaison for external audits and oversight entities (Federal and State)	Internal Audit
Management Assistance & Other Activities	Internal Audit