



Standard Administrative Procedure (SAP)

10.01.99.L0.01 Internal Review of Fiscal Policies and Procedures

First Approved: September 1, 2010
Revised: January 26, 2015
March 21, 2019
Next Scheduled Review: March 21, 2024

Procedure Statement and Reason for Procedure

The purpose of this SAP is to establish procedures that ensure Texas A&M International University (TAMIU) remains compliant with various fiscally-related policies and procedures of TAMIU, the Texas A&M University System (System), and the State of Texas.

Procedures and Responsibilities

1. Risk Assessment

The Assistant Comptroller, who reports to the Comptroller, is responsible for contributing to the enterprise-wide risk assessment function through an analysis of adherence to fiscal policies and procedures across TAMIU. The results of this risk assessment will be utilized by the Assistant Comptroller to develop the annual Work Plan. The intent of this risk assessment is to focus work efforts on those functions of TAMIU posing the greatest business threats to TAMIU.

2. Annual Work Plan

The Assistant Comptroller uses the risk assessment, in conjunction with other information such as audit findings, to develop the annual Work Plan. The annual Work Plan will include, at minimum, one review per semester and will be discussed with the Comptroller to ensure it is consistent with the needs of TAMIU.

3. Reviews

The Assistant Comptroller will perform reviews to assist management in identifying ways to more effectively manage risks and improve operations. These reviews do not result in an overall official opinion, as defined by internal auditing standards, but they do allow the Assistant Comptroller to assess the reasonableness of operations, financial information, and/or compliance.

Related Statutes, Policies, Regulations, or Rules

[System Policy 10.01, *Internal Auditing*](#)

Contact Office

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