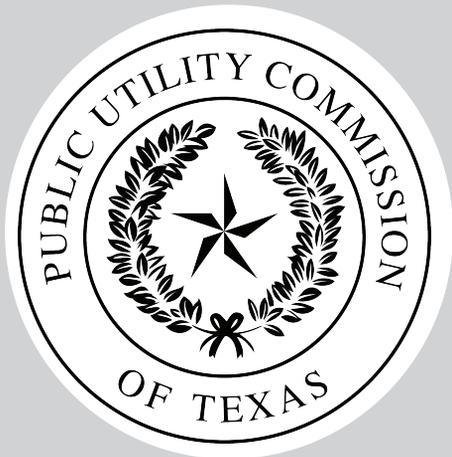
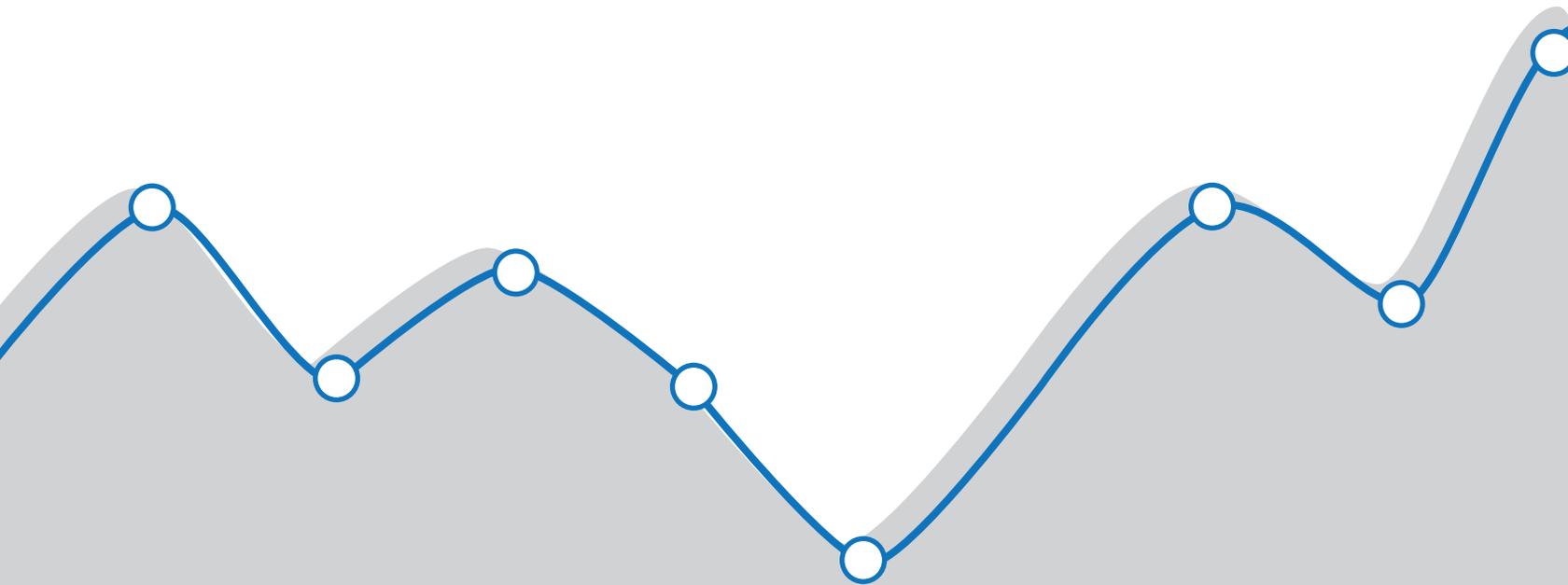


Annual Audit Plan Fiscal Year 2020



Internal Audit Division
Public Utility Commission of Texas

Executive Summary

The goal of Internal Audit is to achieve audit coverage throughout the agency over time while focusing on areas with the greatest amount of risk. The audit plan for fiscal year 2020 was developed using a risk assessment matrix. The risk assessment process included feedback from each division director to aid in the development of upcoming projects. The steps included in the risk assessment process are as follows:

1. Identified and cataloged agency activities by division.
2. Reviewed the Strategic Plan to identify areas that may need additional attention.
3. Selected the criteria used to evaluate the impact and likelihood of events that could adversely affect the agency.
4. Ranked the identified risks in terms of likelihood and impact on the goals of the agency.
5. Selected and prioritized potential audits.

Identified risks were scored on a scale from one to four with four considered a substantial risk. Based on this methodology the audit plan includes four planned audits as well as time allotted for special projects, consulting opportunities, and any non-audit services. The Internal Audit Plan is posted on the agency's website as required by Texas Government Code, Section 2102.015.

Fiscal Year 2020 Audit Plan

Project Number	Project Description	Program Area	Budgeted Hours
2020-100	An Audit of the Process for Contested Cases	Legal	360
2020-200	An Audit of the Public Information Act at the Public Utility Commission	Agency Counsel	320
2020-300	An Audit of the Contracting Process at the Public Utility Commission	Financial Resources	320
2020-400	A Follow up Audit of Complaint Processing	Customer Protection	320
Various	Special Projects as Assigned	Agency Wide	320
Audit Subtotal			1640
Administrative & Required Internal Audit Activities			
Continuing Professional Education			40
General Administration			72
Risk Assessment for 2021			80
Leave			80
State Holidays			88
Internal Audit Annual Report for FY 2019			80
Administration & Audit Activities -Subtotal			440
Total Budgeted Hours			2080

Public Utility Commission of Texas
Internal Audit Plan for Fiscal Year 2020

October 2019

Plan Approved:



DeAnn T. Walker
Chairman

10/11/19

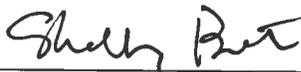
Date



Arthur C. D'Andrea
Commissioner

10/11/19

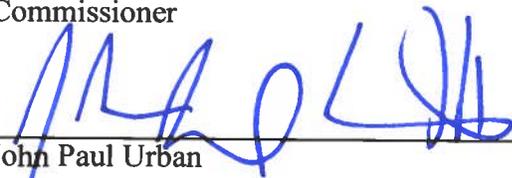
Date



Shelly Botkin
Commissioner

10/11/19

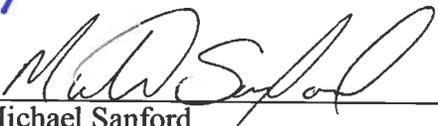
Date



John Paul Urban
Executive Director, Public Utility Commission

10/11/19

Date



Michael Sanford
Internal Auditor, Public Utility Commission

10/11/19

Date