

**TEXAS BOARD OF PROFESSIONAL ENGINEERS AND
LAND SURVEYORS**

FISCAL YEAR 2020 INTERNAL AUDIT ANNUAL REPORT

MONDAY RUFUS & CO., P.C.
Certified Public Accountants & Advisors
1508 Dessau Ridge Ln., Austin, Texas 78754

TABLE OF CONTENTS

I.	Compliance with Texas Government Code, Section 2102.015: Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit information on Internet Website.....	2
II.	Internal Audit Plan for Fiscal Year 2020.....	2
III.	Consulting Services and Non-audit Services Completed.....	2
IV.	External Quality Assurance Review (Peer Review).....	2
V.	Internal Audit Plan for Fiscal Year 2021.....	2
VI.	External Audit Services Procured in Fiscal Year 2020.....	2
VII.	Reporting Suspected Fraud and Abuse.....	3
VIII.	Report Distribution.....	4

Texas Board of Professional Engineers and Land Surveyors
Austin, Texas
Internal Audit Annual Report
Fiscal Year 2020

I. Compliance with Texas Government Code, Section 2102.015: Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit information on Internet Web site.

Within 30 days of approval, the Texas Board of Professional Engineers and Land Surveyors will post the following information on its Internet Web site:

- An approved fiscal year 2021 audit plan, as provided by Texas Government Code, Section 2102.008.
- A fiscal year 2020 internal audit annual report, as required by Texas Government Code, Section 2102.009.

II. Internal Audit Plan for Fiscal Year 2020

The Board approved the following audits for fiscal year 2020:

- **Licensing.** Due to the impact of the COVID-19 pandemic, there were no internal audit activities performed in Fiscal Year 2020.

III. Consulting Services and Non-audit Services Completed

The Internal Auditor did not perform any services which would be considered consulting engagements, as defined in the *Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing*, and no non-audit services, as defined in *Government Auditing Standards, 2011 Revision*, Sections 3.33 – 3.58, or *Government Auditing Standards, 2018 Revision*, Sections 3.64 – 3.106, as applicable, during fiscal year 2019.

IV. External Quality Assurance Review (Peer Review)

The most recent External Quality Assurance Review received a rating of “PASS.” A new peer review will be due in Fiscal Year 2021.

V. INTERNAL AUDIT PLAN FOR FISCAL YEAR 2021

	<u>Budgeted Hours</u>
• Licensing	
- Licensing	80
Total Hours	<u>80</u>

Our risk assessment was performed through the consideration of various factors, including:

1. Exposure Level
2. Complexity of Unit
3. Materiality of Revenues and Expenditures
4. Results of Last Audit
5. Extent of other Coverage or Oversight
6. Quality of Internal Controls/Adherence to laws
7. Changes in systems and processes
8. Normal Audit Interval

Although all of the above factors were considered in the assessment of risk for each process/system, some of the factors were weighed more heavily and considered to be more critical to the Agency's internal control structure. The following critical factors were weighted more heavily in our assessment.

- Exposure Level
- Quality of Controls
- Changes in Systems and Processes

Please note the internal audit plan for FY 2020 incorporates the merger of the Texas Board of Professional Engineers (TBPE) and the Texas Board of Professional Licensed Surveying (TBPLS). The merger was created by HB 5123, effective September 1, 2019.

VI. External Audit Services Procured in Fiscal Year 2020

There were no External Audit Services for the fiscal year 2020.

VII. Reporting Suspected Fraud and Abuse

In accordance with the requirements of Section 7.09, page IX-37, the General Appropriations Act (86th Legislature, and Texas Government Code, Section 321.022, the Texas Board of Professional Engineers and Land Surveyors has posted information on how to report suspected fraud, waste or abuse of state funds on their website.

VIII. Report Distribution

As required by Government Code Section 2102.0091 copies of this report should be filed with the following:

Governor's Office of Budget and Planning

Attn: Sarah Hicks
Phone: (512) 463-1778
Budgetandpolicyreports@governor.state.tx.us

Legislative Budget Board

Attn: Christopher Mattsson
Phone: (512) 463-1200
Audit@lbb.state.tx.us

State Auditor's Office

Attn: Internal Audit Coordinator
Phone: (512) 936-9500
iacoordinator@sao.state.tx.us

Sunset Advisory Commission

Attn: Jennifer Jones
Phone: (512) 463-1300
sunset@sunset.state.tx.us