

**TEXAS STATE SOIL AND WATER CONSERVATION BOARD**

**FISCAL YEAR 2020 INTERNAL AUDIT ANNUAL REPORT**

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**Certified Public Accountants & Advisors**  
**1508 Dessau Ridge Ln., Ste 405 Austin, Texas 78754**

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Texas State Soil and Water Conservation Board  
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 State Soil and Water Conservation Board should 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 Commission approved the following audits for fiscal year 2020:

- Personnel Processes (**020-001- Report Dated: August 24, 2020**).
- Information Systems and Controls (**020-002- Report Dated: October 26, 2020**)
- Follow-up on prior internal audit recommendations (**TSSWCB 020-003 – Report Dated: October 26, 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 2020.

**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**

Fiscal Year 2021 Internal Audit Plan will be completed and submitted in the future.

## **VI. External Audit Services Procured in Fiscal Year 2020**

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

## **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 State Soil and Water Conservation Commission 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  
iaordinator@sao.state.tx.us

### **Sunset Advisory Commission**

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