

FY 2011 RISK ASSESSMENT WORKSHEET

Data entry cells

INTERNAL AUDIT  
AUDIT PLAN RISK ASSESSMENT ANALYSIS

Division Legend:

- C1 All
- C2 Executive Director
- C3 Mental Health Division
- C4 Mental Retardation Division
- C5 CPEP Division
- C6 Outside Contractors
- C7 Other

Criteria Legend:

- A [Nature of Operations](#)
- B [Nature of Transactions](#)
- C [Management](#)
- D [External Influences](#)
- E [Systems](#)
- F [Dollar Volume/Materiality](#)
- G [Changes in Procedures/Personnel](#)
- H [Results of Prior Audits/Mgmt Interest](#)
- I [Time Since Last Audit](#)
- J [Opportunities to achieve operating benefits](#)

AUDIT OBJECTIVES

[SORT PAGE](#)

Audit Type Legend:

- F Financial
- O Operational
- C Compliance

AUDIT	TYPE	UNIT	VARIABLE												RISK EVAL SCORE	EST MAX SCORE	AUDIT HOURS	Last AUDIT DATE
			A	B	C	D	E	F	G	H	I	J						
			45	27	18	18	45	9	27	18	9	27						
MHSA Special Provider Training	OF	C3	8	3	3	2	5	1	4	2	9	15	52	243	120	2005		
SAMHSA System of Care Project	OF	C3	10	5	2	2	5	1	3	2	9	7	46	243	120	2004		
Fixed Assets/Inventory Control	OF	C1	14	5	2	3	8	6	4	2	9	7	60	243	58	2005		
Expense Accounts/Travel/Credit Card	OF	C1	15	6	2	3	9	1	3	2	9	7	57	243	100	2005		
Cash Handling Controls	OF	C1	24	17	2	3	32	6	16	2	9	7	118	243	280	2006		
Check Processing/Signatures	OF	C2	14	3	2	3	17	6	14	2	9	7	77	243	40	2004		
Fleet Services Operations	OF	C4	18	3	2	2	19	1	3	2	9	7	66	243	120	2005		
Bank/Treasury/Investment/Controls	OFC	C2	13	3	2	3	15	1	4	2	9	7	59	243	80	n/a		
PC Software License Compliance	OF	C2	14	3	3	2	12	1	4	2	9	7	57	243	40	n/a		
NW Business Office	OF	C3	16	3	2	2	9	1	4	2	9	7	55	243	40	2005		
Purchasing/Bidding	OFC	C2	20	3	2	4	39	2	7	2	9	7	95	243	120	2005		
Escheatment	OF	C2	17	3	2	2	18	1	7	2	9	7	68	243	16	2003		
Business Continuity Disaster Recovery	O	C1	25	3	2	2	30	1	21	2	9	7	102	243	40	2005		
E-Commerce	OF	C1	22	3	2	3	25	1	3	2	9	7	77	243	160	n/a		
EFT Wire and ACH Transmission	OF	C2	23	3	2	3	25	1	3	2	9	7	78	243	160	n/a		
Foundations/Trust, Other Gifts	OFC	C1	23	3	2	3	11	1	3	2	9	7	64	243	120	n/a		
Payroll Audit	OF	C1	30	5	2	4	39	6	16	2	9	7	120	243	120	2005		
Position Control Management/HR	OF	C2	18	3	2	3	14	1	4	2	9	7	63	243	160	2004		
Budget Control Review	OFC	C1	18	3	2	3	7	1	4	2	9	7	56	243	160	2004		
Temporary Employee Audit	OF	C1	20	3	2	2	22	1	5	2	9	7	73	243	200	n/a		
Social Services Block Grant (H-GAC)	OP	C2	20	3	2	2	9	1	5	2	9	7	60	243	240	n/a		
MH Block Grant	OFC	C3	25	7	2	5	43	8	19	17	9	7	142	243	240	2005		
Social Services Block Grant (Title XX)	OFC	C2	19	3	2	2	28	1	12	2	9	7	85	243	280	n/a		
MH Block Homeless PATH Grant	OFC	C3/C5	14	3	2	2	22	1	4	2	9	7	66	243	160	2005		
Temporary Assistance for Needy Families (TANF)	OFC	C1	14	6	2	3	34	5	3	10	9	7	93	243	120	2004		
Medicaid DRS (Title XIX)	OFC	C1	11	4	2	4	18	1	10	2	9	7	68	243	300	2005		
Infants and Families (IDEA, Part C)	OFC	C1	16	3	2	3	34	1	6	7	9	7	88	243	120	Annual		
Special Education Grants (IDEA, Part B)	OFC	C1	27	11	2	5	41	7	6	10	9	7	125	243	120	Annual		
Transitional Housing Program-Safe Havens	OFC	C1	16	3	2	4	24	1	6	2	9	7	74	243	120	n/a		
Shelter Plus Care, Fiscal Year 1993/2010	OFC	C3	21	3	2	4	12	2	5	2	9	7	67	243	180	Annual		
GR - MH	OFC	C3	30	12	2	3	42	5	17	10	9	7	137	243	160	2005		
GR - MR	OFC	C4	14	3	2	2	9	1	3	2	9	7	52	243	180	n/a		
GR - Psy. Hospitals	OFC	C1/C5	24	15	2	4	45	6	19	6	9	15	145	243	160	2005		
GR - Atypical Antipsychotic Drugs	OFC	C1	19	3	2	2	33	1	17	2	9	7	95	243	280	n/a		
GR - IHFS	OFC	C1	21	9	3	4	10	5	6	3	9	7	77	243	300	n/a		
GR-Children & Adolescents	OFC	C1	21	9	3	4	10	5	6	3	4	7	72	243	260	n/a		
Early Childhood Intervention (State only)	OFC	C4	21	9	3	4	10	5	6	3	4	7	72	243	260	2004		
TX. Council - Juvenile Offenders	OFC	C3	21	9	3	4	10	5	6	3	4	7	72	243	300	n/a		
TX. Council - Adult Offenders	OFC	C3	21	9	3	4	10	5	6	3	3	7	71	243	300	n/a		
TDCJ - Parole - MH Offenders Program	OFC	C3	20	20	15	7	15	9	15	5	8	14	128	243	260	n/a		
TDCJ - Substance Abuse - MH Offenders Program	OFC	C3	21	21	16	7	16	9	13	6	7	17	133	243	160	n/a		
TA&M Grant Youth Mental Health Outcomes	OFC	C3	16	17	15	7	30	9	14	5	6	17	136	243	300	n/a		
CDBG -Facility Renovations	OFC	C2	17	20	15	6	31	9	11	7	7	18	141	243	160	n/a		
Overtime Usage	OF	C1	23	21	12	8	32	9	18	5	6	16	150	243	120	n/a		
Equipment Leasing	OF	C2/C4	7	12	10	4	22	7	12	4	7	15	100	243	80	2005		
Depreciation	OF	C2	16	18	8	12	32	9	18	5	6	16	140	243	80	2005		
Professional Services Contracts	OF	C6	15	12	6	4	22	9	18	6	7	16	115	243	340	2005		
Bank Reconciliation	OF	C2	22	25	15	13	30	9	18	6	8	19	165	243	80	n/a		
Pharmacy (Inventory)	OFC	C2	22	26	11	10	31	9	18	4	8	15	154	243	180	n/a		
Sub Contractors/Vendors	OFC	C6	10	8	7	4	21	7	13	5	7	15	97	243	160	2005		



**INTERNAL AUDITING MHMRA  
AUDIT PLAN RISK ASSESSMENT ANALYSIS**

Unit Legend:

- C1 All
- C2 Accounts Payable
- C3 Fleet Services
- C4 Financial Accounting
- C5 Facilities/Property Management
- C6 Purchasing
- C7 Other

Criteria Legend:

- A Nature of Operations
- B Nature of Transactions
- C Management
- D External Influences
- E Systems
- F Dollar Volume/Materiality
- G Changes in Procedures/Personnel
- H Results of Prior Audits/Mgmt Interest
- I Time Since Last Audit
- J Opportunities to achieve operating benefits

**NOTE: A red cell indicates assigned hours are less than estimated hours to complete and that additional resources are needed**

**AUDIT OBJECTIVES**

Available Hours

2718

Audit Type Legend:

- F Financial
- O Operational
- C Compliance

**SUMMARY PAGE**

Sum of Assigned Hours

2718

Net

0

AUDIT	TYPE	UNIT	VARIABLE												RISK EVAL SCORE	MAX SCORE	EST AUDIT HOURS	AUDIT YEAR	2010
			MAXIMUM SCORE																
			A	B	C	D	E	F	G	H	I	J	45	27					
SW Business Office	OFC	C3	28	24	13	10	33	9	24	3	9	16	169	243	320	n/a	320		
New Generation Medications	OFC	C2	26	26	13	10	33	9	24	3	6	18	168	243	280	n/a	280		
Ripley Business Office	OFC	C3	24	25	13	10	33	9	24	4	8	16	166	243	380	n/a	380		
Bank Reconciliation	OF	C2	22	25	15	13	30	9	18	6	8	19	165	243	80	n/a	80		
Accounts Receivable and Fee Collections	OFC	C2	23	27	13	10	33	9	22	5	7	16	165	243	380	2005	380		
Trust Accounts	OFC	C2	27	17	13	10	33	9	24	3	7	13	156	243	160	2005	160		
Pharmacy (Inventory)	OFC	C2	22	26	11	10	31	9	18	4	8	15	154	243	180	n/a	180		
Overtime Usage	OF	C1	23	21	12	8	32	9	18	5	6	16	150	243	120	n/a	0		
GR - Psy. Hospitals	OFC	C1/C5	24	15	2	4	45	6	19	6	9	15	145	243	160	2005	160		
MH Block Grant	OFC	C3	25	7	2	5	43	8	19	17	9	7	142	243	240	2005	306		
CDBG -Facility Renovations	OFC	C2	17	20	15	6	31	9	11	7	7	18	141	243	160	n/a	160		
Depreciation	OF	C2	16	18	8	12	32	9	18	5	6	16	140	243	80	2005	0		
GR - MH	OFC	C3	30	12	2	3	42	5	17	10	9	7	137	243	160	2005	16		
TA&M Grant Youth Mental Health Outcomes	OFC	C3	16	17	15	7	30	9	14	5	6	17	136	243	300	n/a	0		
TDCJ - Substance Abuse - MH Offenders Program	OFC	C3	21	21	16	7	16	9	13	6	7	17	133	243	160	n/a	160		
TDCJ - Parole - MH Offenders Program	OFC	C3	20	20	15	7	15	9	15	5	8	14	128	243	260	n/a	260		
Payroll Audit	OF	C1	30	5	2	4	39	6	16	2	9	7	120	243	120	2005	120		
Cash Handling Controls	OF	C1	24	17	2	3	32	6	16	2	9	7	118	243	280	2006	280		
Professional Services Contracts	OF	C6	15	12	6	4	22	9	18	6	7	16	115	243	340	2005	340		
Internet Access and Evaluation	OFC	C2	17	6	7	4	22	7	9	5	8	17	102	243	160	n/a	0		
Sub Contractors/Vendors	OFC	C6	10	8	7	4	21	7	13	5	7	15	97	243	160	2005	160		
Purchasing/Bidding	OFC	C2	20	3	2	4	39	2	7	2	9	7	95	243	120	2005	0		
GR - Atypical Antipsychotic Drugs	OFC	C1	19	3	2	2	33	1	17	2	9	7	95	243	280	n/a	280		
Temporary Assistance for Needy Families (TANF)	OFC	C1	14	6	2	3	34	5	3	10	9	7	93	243	120	2004	120		
Infants and Families (IDEA, Part C)	OFC	C1	16	3	2	3	34	1	6	7	9	7	88	243	120	Annual	120		
Insurance/Risk Management	OFC	C2	12	7	3	4	20	7	9	4	6	16	88	243	80	n/a	80		
EFT Wire and ACH Transmission	OF	C2	23	3	2	3	25	1	3	2	9	7	78	243	160	n/a	120		
Check Processing/Signatures	OF	C2	14	3	2	3	17	6	14	2	9	7	77	243	40	2004	0		
E-Commerce	OF	C1	22	3	2	3	25	1	3	2	9	7	77	243	160	n/a	0		
GR - IHFS	OFC	C1	21	9	3	4	10	5	6	3	9	7	77	243	300	n/a	40		
Transitional Housing Program-Safe Havens	OFC	C1	16	3	2	4	24	1	6	2	9	7	74	243	120	n/a	0		
Temporary Employee Audit	OF	C1	20	3	2	2	22	1	5	2	9	7	73	243	200	n/a	40		
GR-Children & Adolescents	OFC	C1	21	9	3	4	10	5	6	3	4	7	72	243	260	n/a	120		
Early Childhood Intervention (State only)	OFC	C4	21	9	3	4	10	5	6	3	4	7	72	243	260	2004	0		
TX. Council - Juvenile Offenders	OFC	C3	21	9	3	4	10	5	6	3	4	7	72	243	300	n/a	120		
TX. Council - Adult Offenders	OFC	C3	21	9	3	4	10	5	6	3	3	7	71	243	300	n/a	300		
Escheatment	OF	C2	17	3	2	2	18	1	7	2	9	7	68	243	16	2003	16		
Medicaid DRS (Title XIX)	OFC	C1	11	4	2	4	18	1	10	2	9	7	68	243	300	2005	300		
Shelter Plus Care, Fiscal Year 1993/2010	OFC	C3	21	3	2	4	12	2	5	2	9	7	67	243	180	Annual	180		
MH Block Homeless PATH Grant	OFC	C3/C5	14	3	2	2	22	1	4	2	9	7	66	243	160	2005	160		
Foundations/Trust, Other Gifts	OFC	C1	23	3	2	3	11	1	3	2	9	7	64	243	120	n/a	120		
Position Control Management/HR	OF	C2	18	3	2	3	14	1	4	2	9	7	63	243	160	2004	160		
Fixed Assets/Inventory Control	OF	C1	14	5	2	3	8	6	4	2	9	7	60	243	58	2005	58		
Bank/Treasury/Investment Controls	OFC	C2	13	3	2	3	15	1	4	2	9	7	59	243	80	n/a	80		
Expense Accounts/Travel/Credit Card	OF	C1	15	6	2	3	9	1	3	2	9	7	57	243	100	2005	100		
PC Software License Compliance	OF	C2	14	3	3	2	12	1	4	2	9	7	57	243	40	n/a	40		
Budget Control Review	OFC	C1	18	3	2	3	7	1	4	2	9	7	56	243	160	2004	160		
NW Business Office	OF	C3	16	3	2	2	9	1	4	2	9	7	55	243	40	2005	40		
MHSA Special Provider Training	OF	C3	8	3	3	2	5	1	4	2	9	15	52	243	120	2005	120		
GR - MR	OFC	C4	14	3	2	2	9	1	3	2	9	7	52	243	180	n/a	180		
SAMHSA System of Care Project	OF	C3	10	5	2	2	5	1	3	2	9	7	46	243	120	2004	120		