



TEXAS GENERAL LAND OFFICE  
COMMISSIONER DAWN BUCKINGHAM, M.D.

OFFICE OF AUDIT & COMPLIANCE

REVISED FISCAL YEAR 2026  
ANNUAL INTERNAL AUDIT PLAN

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**RISK ASSESSMENT**

Internal Audit has completed the Fiscal Year (FY) 2026 Annual Risk Assessment. Risk data was obtained from management interviews regarding activities in their departments and across the agency. Internal Audit considered management's interest based on input from the Commissioner, Chief Clerk, and Senior Agency Leadership. This assessment also incorporates data from the agency's strategic plan, appropriated budgets, and prior audits.

Auditable units and identified risks from the interviews were categorized according to ten (10) risk categories and ranked based on inherent impact, inherent likelihood, and the calculated inherent risk. The strength of existing controls was further calculated to identify a final residual risk score, which was considered in determining planned audits and developing the internal audit plan. Residual risk is the amount of risk not eliminated by controls and the exposure that remains after all the known risks have been considered or addressed.

Identified risks were categorized according to the following risk factors:

1. Governance and Oversight
2. Contract Management and Monitoring
3. Financial
4. Regulatory Compliance
5. Information Security
6. Data Integrity and Reliability
7. Public Exposure & Sensitivity
8. Business Continuity
9. Organizational Changes
10. Potential for Fraud, Waste, and Abuse

## ANNUAL AUDIT PLAN

The audit plan is designed to maximize the coverage of overall agency risks with available internal and external (contracted) resources. Each project provides the Audit Title, Division, and Department. The FY2026 audit plan also lists follow-up projects, other special projects, and annual reports that are part of our internal audit activities.

FY2026 AUDIT PLAN			
No.	Audit Title	Department(s)	Division(s)
1	Audit of Community Development & Revitalization (CDR) – Data Governance & Management	CDR	CDR
2	Audit of Fixed Asset Inventory	Financial Management	Cash & Data Management
3	Audit of Compliance with Davis Bacon and Related Acts	Asset Enhancement	Construction Services
4c	Audit of the Texas Integrated Grant Reporting (TIGR) System	CDR	Program Integration
5*	Management Assistance: CDR Grant Management Processes Time Study	CDR	Grant Management Houston / Harris County Grant Management
6*	Management Assistance: Coastal Beach User Fee Analysis	Coastal Protection	Resource Management Beach Access & Dune Protection Program
7*	Management Assistance: Texas Administrative Code, Chapter 202 (TAC 202) – Information Security Risk Assessment Review	Information Security	Information Security
8**	Audit of the Veterans Land Board (VLB) – Texas State Veterans Homes (TSVH) Vendor Management Processes	VLB	TSVH

*c - Designates a contracted audit engagement.*

*\* - Designates a Management Assistance engagement.*


*\*\* - Designates an alternate project*

## REVISED - FY2026 ANNUAL INTERNAL AUDIT PLAN

FY2026 PLANNED FOLLOW-UP REVIEWS		
Audit Follow-Up Title	Department(s)	Division(s)
Audit of Compliance with Texas Administrative Code, Chapter 202 (TAC 202) (2019)	Information Security Information Technology Services (ITS)	Information Security ITS
Audit of Agency Cloud Services Management (2021)	Information Security ITS	Information Security ITS
Audit of Grant Compliance for CDBG-DR 2015/2016 Flood Programs (2022)	Community Development & Revitalization (CDR)	Grant Management
Audit of Business Continuity Preparedness (2022)	ITS Human Resources	ITS Human Resources
Audit of Compliance with Texas Administrative Code, Chapter 202 (TAC 202) (2024)	Information Security ITS	Information Security ITS
Audit of the Operations of the Gulf Coast Protection District (GCPD) (2024)	Financial Management GCPD	GCPD Coastal Texas Program
Audit of CDR Grant Management Processes (2025)	CDR	Grant Management
Audit of VLB Loan Processing (2025)	VLB	Housing and Land

FY2026 MANAGEMENT ASSISTANCE / SPECIAL PROJECTS	
Project Title	Department/Division
Annual Risk Assessment and Internal Audit Plan	Internal Audit
Annual Report on Internal Audit - State Auditor's Office (SAO)	Internal Audit
Annual Report on the Internal Audit Quality Management Program	Internal Audit
Special Projects/Investigations	Internal Audit
Liaison for external audits and oversight entities (Federal and State)	Internal Audit
Management Assistance Requests & Other Activities	Internal Audit


Presented by:

DocuSigned by:  
  
 CAF0A2B1288D47C...  
 Tracey Hall  
 Chief Auditor

12/4/2025

Date

*Approval confirms my understanding that resources are adequate for the risks identified in the annual risk assessment to be covered in a reasonable time.*

Signed by:  
  
 B177EF4F28D0F4E2...  
 Dawn Buckingham, MD  
 Texas Land Commissioner

12/5/2025

Date

Signed by:  
  
 E70CDF09B56540E...  
 Jennifer Jones  
 Chief Clerk

12/4/2025

Date



## Certificate Of Completion

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Tracey Hall

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Chief Auditor

Texas General Land Office

Security Level: Email, Account Authentication  
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Chief Clerk

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(None)

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Commissioner, General Land Office

Texas General Land Office

Security Level: Email, Account Authentication  
(None)

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## Timestamp

## Editor Delivery Events

## Status

## Timestamp

## Agent Delivery Events

## Status

## Timestamp

## Intermediary Delivery Events

## Status

## Timestamp

## Certified Delivery Events

## Status

## Timestamp

## Carbon Copy Events

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## Timestamp

Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
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Certified Delivered	Security Checked	12/5/2025 10:02:23 AM
Signing Complete	Security Checked	12/5/2025 10:02:35 AM
Completed	Security Checked	12/5/2025 10:02:35 AM
Payment Events	Status	Timestamps