

Vice Chancellor's
Internal Management Review Team (IMRT)
September 24, 2007

Need for the Creation of Management Review Teams for Texas Forest Service and Texas Veterinary Medical Diagnostic Laboratory

1. Each member of the current Management Review Team has responsibilities in others areas as well, therefore, they do not have sufficient time to perform the additional reviews and perform their other duties as well. With three teams (Texas Agricultural Experiment Station/Texas Cooperative Extension, Texas Forest Service, and Texas Veterinary Medical Diagnostic Laboratory) this will not be a problem.
2. The timeliness of reviews would decrease significantly if the current Team had to perform the additional reviews. With three teams the review should proceed in a prompt and, therefore, useful manner.
3. Having three teams will ensure that each team is familiar with the reviewable units, their operations, locations, and unique characteristics. This will mean greater efficiency in performance of reviews and in the appropriateness of recommendations made.
4. All three teams will adhere to the same standards and use the same basic checklists, modified as necessary for the unique aspects of the agency.
5. Oversight for all three teams will be provided by the Texas A&M Agriculture Assistant Director for Fiscal Services who will be in communication with the other four CFO's.
6. A separate plan will be submitted for Texas Forest Service and Texas Veterinary Medical Diagnostic Laboratory (see attached).

Reporting Process

1. Each Team will produce written reports of their reviews. TFS reports will be issued quarterly, summarizing all results, other agencies' reports will be issued as each review is completed.
2. All reports will be routed to the ADFS for his review. TAES/TCE reports will be reviewed and edited prior to issuance, TFS and TVMDL reports will be reviewed after issuance.

3. The ADFS will follow-up with the appropriate CFO on any unresolved issues or issues of a critical nature.
4. ADFS will produce a monthly summary report for the Deputy Vice Chancellor.
5. Copies of all external audit report, audit tracking reports and responses will also be routed to the ADFS for review. The ADFS will follow-up with the agency CFO as appropriate

Texas Agricultural Experiment Station/Texas Cooperative Extension/College of Agriculture and Life Sciences Team

Executive Oversight of Management Review Team

The Assistant Director for Fiscal Services (ADFS) will direct and oversee all activities of the Texas Agricultural Experiment Station, Texas Cooperative Extension, College of Agriculture and Life Sciences Management Review Team (Team).

Management Reviews

1. Review Checklists – The Team has developed checklists tailored to Texas Agricultural Experiment Station, Texas Cooperative Extension, College of Agriculture and Life Sciences operations. The checklists will be approved by the ADFS, revised as necessary, and utilized by the Team in conducting its reviews.
2. Reviews – A schedule of management reviews will be developed by the Team Leader (Bill Gray) for all units that have activity in one or more of the review areas (reviewable unit). The Team for each review will be determined based upon the operations of each auditable unit.
3. Recommendations/Training – Adverse findings from the management reviews will be supplemented by recommendations on how to correct the issues, and training will be provided as deemed necessary or appropriate.
4. Reports – A written report will be produced for each review in a standard format. These reports will be reviewed/approved by the ADFS prior to issuance to the unit managers and Deputy Director or Executive Associate Dean as appropriate.
5. Unit heads will be required to respond in writing to the Management Review Teams recommendations within one month of receipt of the report. This response will be addressed to the ADFS.

6. Follow-up Reviews – A follow-up review on adverse findings will be completed within six months of the report issuance.

Follow-ups on Management Review Reports

1. The Management Review Team will conduct a follow-up review on adverse findings (if any) within 3 to 6 months of issuance of the initial report. A follow-up report will be issued at the time to the unit head and the ADFS.
2. Any items which have not been properly addressed will be brought to the attention of the applicable unit head and Deputy Director or Executive Associate Dean as appropriate, in writing.
3. The Deputy Director or Executive Associate Dean will inform the unit head, in writing, of the outstanding items. Agreement will be reached as to the corrective actions to be taken and a target date for completion.
4. The Management Review Team will verify that the corrective actions are implemented by the target date.
5. If the corrective actions are not properly resolved by the target date, the ADFS will notify the Deputy Director or Executive Associate Dean for disposition. The Director and Deputy Vice Chancellor will also be informed at this time for appropriate action.

Follow-ups on System Audit Reports

1. The ADFS will provide the Management Review Team copies of all audit reports issued by the System Internal Audit Department, as they are received by the agency.
2. The ADFS and Management Review Team will schedule follow-up reviews to verify implementation of corrective actions by the target dates. A written report of the findings will be issued.
3. If an item has been corrected by the original proposed implementation date no further action will be required.
4. If an item has not been corrected by the target implementation date, the Deputy Director or Executive Associate Dean will be notified in writing by the ADFS.
5. The Deputy Director or Executive Associate Dean will review the situation, contact the responsible unit head. Agreement will be reached on corrective

action and target dates. The unit head will also be informed of their responsibility to ensure implementation by the revised target date.

6. The Management Review Team will verify that the corrective actions are implemented by the revised target date.
7. If corrective actions are not in place by the target date the Deputy Director will be informed in writing and he/she will inform the Director and Deputy Vice Chancellor for appropriate disposition.
8. Upon receipt of the System Audit Tracking Reports, the ADFS will draft the agency's response and route to the Management Review Team, applicable unit leader and associate director for review/concurrence.
9. The ADFS will route the completed System Audit Tracking Reports to the Director for approval and signature. Any items noted as not implemented will follow the procedures starting at number 4. Above.

Pre-reviews for System Internal Audit Department Follow-Up Audits

1. Upon receipt of the annual audit plan from the System Internal Audit Department, the ADFS will schedule the Management Review Team to conduct a second follow-up review on prior audit findings to ensure that the corrective actions are still operating as previously reported.
2. If the corrective actions are not operating as previously implemented and reported, the Management Review Team will determine if alternate procedures are in place and adequately address the prior finding. If neither is in place, the results of the review will be reported to the unit head and Deputy Director or Executive Associate Dean for immediate action.
3. The Deputy Director or Executive Associate Dean, and the unit head will agree upon the corrective actions and target completion date.
4. The Management Review Team will verify that the corrective actions are implemented by the target date.
5. If the corrective actions are not properly resolved by the target date, the ADFS will notify the Director and Deputy Vice Chancellor for disposition.

Reviews of Texas Forest Service and Texas Veterinary Medical Diagnostic Laboratory Fiscal Operations

1. Reviews of the central fiscal operations of the Texas Forest Service and Texas Veterinary Medical Diagnostic Laboratory will be conducted by the Management Review Team as required to follow-up on System Audits or in preparation for such audits.
2. Routine reviews of these operations by the Team will be conducted upon request of the Director.

Management Responsibilities

1. Unit managers are responsible for implementing corrective actions related to both System Internal Audits and management reviews to ensure compliance.

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