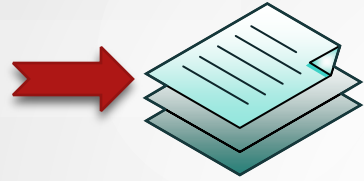


Risk-Based Audit Plan Development Process



Conduct entity-wide risk assessment.



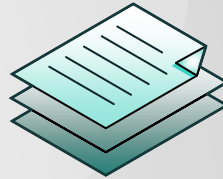
Draft Risk-Based Audit Plan



Present Draft Risk-Based Audit Plan to the Finance, Audit, & Human Resources Committee



Obtain approval of the audit plan from the Board of Trustees.



Approved Audit Plan