

The University of Texas at Arlington
FY 2023 Annual Audit Plan

Code	Engagement Name	Budgeted Hours	General Objective/Description
Assurance Engagements			
UTA23-01	Operation Fast Start For New To Position Campus Leaders	2,000	UTA has an unprecedented number of key open leadership positions (Provost, CFO, VP for Endowments, CMO, VP for Research, Athletics Director, Compliance Director, Dean of CAPP, Dean of Liberal Arts, Dean of Honors College.) Many of these positions have been open for extended periods. This time of transition presents unique challenges and risks. These "transitional" audits will help our new UTA leaders quickly identify administrative control opportunities, system security and unit specific concerns in their areas. It will also provide audit coverage in critical UTA functions.
UTA23-02	HEERF Funding	400	UTA received federal HEERF funds to assist the institution in working through the pandemic. This audit will include a close out review of UTA's HEERF expenditures to help ensure they were spent/reserved and documented in accordance with federal legislation and related best practices.
UTA23-03	Financial Aid	450	The objective of the audit will be to determine whether Financial Aid supports UTA's student recruitment and student success and manages funds in efficient and effective manner. Student data security will be included in this review.
UTA23-04	FY 2022 UTS 142.1 Assurance Audit	120	In 2022, an audit was performed that disclosed the need to improve the year-end certification and monitoring processes associated with the Segregation of Duties and Account Reconciliations Monitoring Plan. Because of the high level of non-compliance and untimely management review, we will perform a follow-up audit to help ensure proper management review is occurring in this critical area.
UTA23-05	On-Boarding Process	425	The scope will include onboarding and hiring practices (EEO (ethnic and gender mix), salary guidelines, posting protocol, affirmative action plans, verification of proof of degree, certifications, I-9s, 90 day appraisals, etc.) to determine whether they are effective. The scope will include key, ID card set up/issuance and systems access. Finally, onboarding classes/education will also be a part of the audit.
UTA23-06	Cyber Security (Ransomware and Back-Up Process)	400	Review the back-up process to help ensure UTA could efficiently and effectively recover data in the event of a ransomware attack or other event. The controls related to effective management of third parties hosting cloud based data will be included. Meets TAC 202 requirement.
UTA23-07	Inventory Management End-To-End Process Review	400	Determine whether asset inventory is accurate/complete and managed in an efficient and effective manner. The start of the audit will include entry into the system and end with the auction process.
UTA22-05-CF	CF - Learfield Contract Review	100	Complete FY 2022 audit in process.
UTA22-06-CF	CF - Campus Living Villages Ground Lease Audit	100	Complete FY 2022 audit in process.
Assurance Engagements Subtotal		4,395	

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Code	Engagement Name	Budgeted Hours	General Objective/Description
Advisory and Consulting Engagements			
UTA23-CP-01	Enterprise Risk Management Consulting	900	Continue development and implementation of an effective Enterprise Risk Management program at UTA. We will continue to assist UT System and other UT institutions, if needed. Goals include working toward a more mature program including achieving milestones on the roadmap (strategic plan), annual risk update/evaluation, as well as documenting action plans and accomplishments.
UTA23-CP-02	Contract Management Consulting	330	Provide consulting services related to effective management of contracts. This will be a part of our ERM consulting service.
UTA23-CP-03	Data Analytics Project (P-Card, Timekeeping, Travel, Duplicate Payments, Departmental Expenses)	50	Perform data analysis and follow-up research on higher risk transactions in these areas.
UTA23-CP-04	Reserve for Advisory and Consulting	200	Hours reserved for specific advisory and consulting projects requested by management or Audit Committee. Includes audit tracking of different agencies audit efforts across campus.
UTA23-CP-05	Participation on University Committees	300	Participate in institutional committees, President's Leadership Council, HOP committee, DEI Committee, Endowments Committee, CARE Committee, End Point Management Committee, Data Management Officer Council, Title IX cases volunteer efforts, and other ad hoc committees that arise during the year. Also includes regular check-in meetings with the second lines of defense organizations across campus.
UTA23-CP-06	Responding to Institutional Requests for Information and Advice	50	Hours reserved for responding to requests and inquiries from the campus community.
Advisory and Consulting Engagements Subtotal		1,830	

Required Engagements			
UTA23-08	FY 2022 NCAA Annual Financial Audit (support for UT System Audit Office)	100	Assist UT System Audit Office in their audit of the Statement of Revenue and Expenses for Fiscal 2022. (Required by the NCAA.)
UTA23-09	FY 2022 Annual Financial Report (AFR) Audit	15	Under the direction of Deloitte, perform a risk-based audit of financial information for the fiscal 2022 AFR.
UTA23-10	FY 2023 Annual Financial Report (AFR) Interim Work	10	Perform interim fieldwork in preparation of the FY 2023 AFR Audit.
UTA23-11	Nursing Shortage Reduction Program Awards Audit	150	Provide assurance that the University is complying with the requirements as specified with the awards granted.
UTA23-12	State Auditor's Office (SAO) Statewide Single Audit (Student Financial Aid)	30	Assist State Auditors with the FY 2022 Statewide Single Audit (Student Financial Aid).
UTA23-13	Texas Education Code 51.9337(h) - Annual Reporting Requirement on Procurement Policies	50	Texas Education Code 51.9337 requirement that the Chief Audit Executive (CAE) annually certify to the state auditor that the Institution has procurement policies in place that comply with the Texas Education Code requirements for higher education institutions. Audit is due November 1, 2022.
Required Engagements Subtotal		355	

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Code	Engagement Name	Budgeted Hours	General Objective/Description
Investigations			
UTA23-OP-01	Reserve for Investigations	200	Perform reviews of any alleged, irregular conduct to determine whether civil or criminal violations of state or federal laws have occurred, or violation of system or institution policies have occurred. This includes SAO and UTA Hotline research.
Investigations Subtotal		200	
Reserve			
UTA23-OP-02	Reserve for Unanticipated Audits or Other Activities	300	Allowance for special requests and/or emerging risks. Provides flexibility for time reviews of high-risk/impact requests made by UTA leaders, Audit Committee, etc.
Reserve Subtotal		300	
Follow-Up			
UTA23-OP-03	Quarter 1	46	Follow up of prior management action plans.
UTA23-OP-04	Quarter 2	46	Follow up of prior management action plans.
UTA23-OP-05	Quarter 3	46	Follow up of prior management action plans.
UTA23-OP-06	Quarter 4	46	Follow up of prior management action plans.
Follow-Up Subtotal		184	
Development - Operations			
UTA23-OP-07	UT System, SAO, etc., Reporting/Requests	100	Responding to requests made by the UT System Audit Office, SAO, etc., including periodic reports, metrics, and responding to significant findings, time summaries, CAE bi-weekly calls, Internal Audit Council meetings, TM calls, etc.
UTA23-OP-08	Annual Internal Audit Report	30	Required report of Internal Audit Activity - Texas Internal Auditing Act. Report due November 1, 2022 to State Auditor's Office.
UTA23-OP-09	Audit Committee Preparation and Participation	220	Preparation, participation and attendance at the Audit Committee meetings.
UTA23-OP-10	Quality Assurance Review -or other internal processes and activities	280	Participation in QAIP management and activities. Ongoing improvement of the department. Internal and external quality review. We will be engaged in a QAR review (likely external validation model) in 2023.
UTA23-OP-11	FY 2024 Annual Work Plan Development & Risk Assessment Process	200	Preparation of the FY 2024 Audit Plan, including risk assessments.
UTA23-OP-12	TeamMate, IDEA, etc., development, maintenance and other technical support	100	Implementation, maintenance and user support of IDEA, TeamMate and other technical support issues.
UTA23-OP-13	Executive Management and Leadership of the IA Department	400	Includes hiring, development, budgeting, performance appraisals, administrative duties, leadership, managing outsourcing activities, promoting the internal audit department, executive meetings, and all other responsibilities of the CAE and/or Asst. Director that are not directly attributable to a specific audit project.
UTA23-OP-14	Project Status Staff Meetings	380	Staff meetings to discuss updates/status of multiple audit projects. This includes staff bi-weekly 1:1s with the CAE.
Development - Operations Subtotal		1,710	

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Development - Initiatives and Education			
UTA23-OP-15	UT System Audit Office Initiatives and Participation	100	Participation in UT System requested committees, workgroups, research activities, etc.
UTA23-OP-16	Institutional Strategic or Other Initiatives	50	Development of strategic initiatives in Internal Audit.
UTA23-OP-17	New audit management software implementation preparation	150	Preparation and implementation of new audit management software.
UTA23-OP-18	Professional Organization and Association Participation	100	Preparation and participation as a volunteer in professional associations such as IIA, ACUA, TACUA, ISACA, etc. David runs the CAE Roundtable for the Dallas Chapter of the IIA and serves on their Board of Governors. Dana serves as a board member of TACUA.
UTA23-OP-19	Individual Continuing Professional Education (CPE) Training (including related travel)	340	Preparation and participation in professional associations such as IIA, ACUA, TACUA, ISACA, etc.
UTA23-OP-20	Non CPE related training	150	New hire training, as well as participation in training that enhances development but where CPE is not earned (i.e. University required Compliance training; UTShare training, etc.).
Development - Initiatives and Education Subtotal		890	
Total Budgeted Hours		9,864	