The University of Texas at Arlington - FY 2025 Annual Audit Plan

Engagement Title	Budgeted Hours	Engagement Objective	ERM Risk	2030 Strategic Plan
Assurance Audits				
Fast Start For Deans - FY 2025	2100	UTA has 6 of 11 (55 percent) of all Deans are new to UTA. Leadership transition presents unique challenges and risks. We plan to perform these "transitional" audits for each of the new Deans. We will also include any Deans added in 2025. The scope will be risk based and determined in the preliminary survey but will likely include: financial controls (P-Card, SAHARA, etc.), software and data access controls, student recruiting/retention/advising controls, software utilization (Time Clock Plus, SLATE, etc.), research productivity controls, larger and software contract management controls, SB 17 compliance, etc. The budgeted hours will cover 6 Deans.	Cyber Security, Competition, Talent, Student Success, Regulatory, Financial	People and Culture, Student Success, Research and Innovation, Finance
Fast Start for Leadership Council Members - FY 2025	700	UTA has 10 of 18 (55 percent) of Leadership Council members who are fairly new. We have completed the majority of the Fast Start Audits for Leadership Council; however, we have two remaining. Fast Start Audits are risk based. The scope will be determined during the preliminary survey phase based on analytics, department needs, existing risks. These hours will cover the two remaining audits.	Cyber Security, Competition, Talent, Student Success, Regulatory, Financial	People and Culture, Student Success, Research and Innovation, Finance
Scholarships	350	Perform a review of scholarship and waiver strategy, governance and administration to help ensure they adequately support strategic enrollment initiatives, result in the efficiency and effective distribution of funds to UTA students, as well as comply with applicable policies and procedures.	Competition, Student Success, Financial	Student Success, Alumni and Engagement, Finance
Bookstore Contract Review	350	To help ensure appropriate compliance with contract management, we will complete this audit. The book store is one of UTA's larger contracts. The review will focus on contract compliance, expense control as well as ROI opportunities. As stated in our Audit Strategic Plan, we perform one large contract review each year. This is a part of UTA Audit's Strategic Plan.	Financial	Finance
Title IX and Title VII	400	Review the Title VII and IX processes to help ensure UTA's procedures are consistently followed, and processes are performed in an efficient and effective manner. Ensure participation requirements meet at least one of the three tests in Athletics.	Student Success, Regulatory	Student Success
IT Audit - Administrative/ Privileged Rights	400	Audit the users or groups with administrative IT rights (sample from centralized and decentralized IT applications) to help ensure appropriateness and adequacy of controls to risk exposure.	Cyber Security	Finance and Infrastructure
Student Fees Audit	400	Review student fees including approval, documentation, usage, balances, classification, and accounting practices. Ensure funds are collected and spent in accordance with applicable regulations and policies.	Regulatory, Financial	Finance and Student Success
FY 2024 Carry Forward Audits	360	Complete the open FY 2024 audits.	All	All
Subtotal - Hours and Percent of Plan	**5060**	**52%**		

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Advisory Audits/Projects				
Enterprise Risk Management Consulting	100	Assist Strategic Planning with Enterprise Risk Management initiatives.	All	All
Veterans Business Outreach Center (VBOC)	90	Leadership for this unit was recently changed. Additionally, the areas of responsibility will increase in FY 2025. Reputational, compliance and regulatory risks exist.	Regulatory, Talent, Engagement	People and Culture, Community Engagement
Safety - Part II	400	Part II - Help ensure UTA's safety programs, initiatives, plans and training are adequate to protect students, faculty and staff. This may include focus on student and employee mental health.	Student Success, Regulatory, Financial	Student Success, Finance
Financial Aid Prep Review for SAO Audit	120	Perform testwork and advisory services to help UTA adequately prepare for the FY2025 SAO review.	Student Success, Regulatory, Financial	Student Success, Finance
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.	All	All
TEC 51.3525 Assist	40	Assist in initiatives related to compliance with TEC 51.3525.	Regulatory, Talent, Engagement	People and Culture, Finance
IT AI Governance and Backup & Recovery Consulting	40	Hours reserved for consulting on governance and acceptable use of AI, and Backup & Recovery.	Cyber Security, Financial, People and Culture, Research, Student Success	Finance, Research, Student Success
Reserve for Advisory	360	Hours reserved for specific advisory and consulting projects requested by management or Audit Committee. Includes audit tracking of different agencies' audit efforts across campus.	All	All
Participation on University Committees	160	Participate in institutional committees, President's Leadership Council, Employee Engagement Survey Committee, HOP committee, Development/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. Hours also include regular check-in meetings with the second lines of defense organizations across campus.	All	All
Responding to Institutional Requests for Information and Advice	40	Hours reserved for responding to requests and inquiries from the campus community.	All	All
Subtotal - Hours and Percent of Plan	**1400**	**14%**		

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Required Audits				
FY 2024 NCAA Annual Financial Audit (support for UT System Audit Office)	50	Assist co-sourcing team engaged by UT System Audit Office in their audit of the Statement of Revenue and Expenses for Fiscal 2024 (Required by the NCAA.).	Financial, Regulatory	Finance
FY 2024 Annual Financial Report (AFR) Audit	15	Under the direction of Deloitte, perform a risk-based audit of financial information for the fiscal 2024 AFR.	Financial	Finance
FY 2025 Annual Financial Report (AFR) Interim Work	10	Perform interim fieldwork in preparation of the FY 2025 AFR Audit.	Financial	Finance
Nursing Shortage Reduction Program Awards Audit	140	Provide assurance that the University is complying with the requirements as specified with the awards granted.	Financial, Regulatory	Finance
State Auditor's Office (SAO) Statewide Single Audit (Student Financial Aid)	80	Assist UTA management and State Auditors with the FY 2024 Statewide Single Audit (Student Financial Aid).	Financial, Regulatory, Cyber Security	Finance, Student Success
Texas Education Code 51.9337(h) - Annual Reporting Requirement on Procurement Policies	40	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.	Financial, Regulatory	Finance
Subtotal - Hours and Percent of Plan	**335**	**3%**		
Investigations				
Reserve for Investigations	120	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.	All	All
Subtotal - Hours and Percent of Plan	**120**	**1%**		
Reserves				
Reserve for Unanticipated Audits or Other Activities	150	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.	All	All
Subtotal - Hours and Percent of Plan	**150**	**2%**		
Follow-up on Open Audits				
Quarters 1 - 4	240	Follow up of prior management action plans.	All	All
Subtotal - Hours and Percent of Plan	**240**	**2%**		

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Operations				
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.	N/A	N/A
Annual Internal Audit Report	30	Required report of Internal Audit Activity - Texas Internal Auditing Act. Report due November 1, 2024 to State Auditor's Office.	N/A	N/A
Audit Committee Preparation and Participation	300	Preparation, participation and attendance at Audit Committee meetings.	N/A	N/A
Quality Assurance Review - or other internal processes and activities	40	Participation in QAIP management and activities. Ongoing quality improvement of the department. A big part of the FY 2025 review will relate to ensuring we comply with the New Global IIA guidance.	N/A	N/A
FY 2026 Annual Work Plan Development & Risk Assessment Process	300	Preparation of the FY 2026 Audit Plan, including risk assessments.	N/A	N/A
Development, maintenance and other technical support for eCase, TeamMate, etc.	100	Implementation, maintenance and user support of eCase, TeamMate, and other technical support issues.	N/A	N/A
Executive Management and Leadership of the IA Department	370	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.	N/A	N/A
Project Status Staff Meetings	370	Staff meetings to discuss updates/status of multiple audit projects. This includes staff bi-weekly 1:1s with the CAE.	N/A	N/A
Subtotal - Hours and Percent of Plan	**1610**	**19%**		

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Development				
UT System Audit Office Initiatives and Participation	100	Participation in UT System requested committees, workgroups, research activities, etc.	N/A	N/A
Audit Strategic Plan	25	Ensure the audit strategic plan is up to date and aligned with UTA's 2030 plan.	N/A	N/A
Implementation of eCase	200	Implementation, transition, training, etc. for the new eCase tool.	N/A	N/A
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.	N/A	N/A
Individual Continuing Professional Education (CPE) Training (including related travel)	320	Preparation and participation in professional associations such as IIA, ACUA, TACUA, ISACA, etc.	N/A	N/A
Non CPE related training	100	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.).	N/A	N/A
Subtotal - Hours and Percent of Plan	**845**	**7%**		