



Office of Audit & Consulting Services
Internal Audit Plan
Fiscal Year 2020



THE UNIVERSITY OF TEXAS AT DALLAS

OFFICE OF AUDIT AND CONSULTING SERVICES
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August 22, 2019

Dr. Richard Benson, President and Member of the Institutional Audit Committee
Ms. Lisa Choate, Chair of the Institutional Audit Committee:

We are pleased to submit the annual internal audit plan for The University of Texas at Dallas. The UT Dallas Institutional Audit Committee approved the plan on July 9, 2019, and the UT System Board of Regents' Audit, Compliance, and Risk Management Committee approved the plan on August 14, 2019. As required by Texas Government Code, Section 2102.015, we are required to post this plan on our website at utdallas.edu/audit.

We appreciate the support that you, executive management, and the Institutional Audit Committee offer us in the performance of our responsibilities at UT Dallas.

A handwritten signature in blue ink that reads "Toni Stephens".

Toni Stephens
Chief Audit Executive

cc: Members of the UT Dallas Institutional Audit Committee

External Members:

Mr. Gurshaman Baweja
Mr. John Cullins
Mr. Bill Keffler
Ms. Julie Knecht

UT Dallas Members:

Dr. Kyle Edgington, Vice President for Development and Alumni Relations
Mr. Frank Feagans, Vice President and Chief Information Officer
Dr. Gene Fitch, Vice President for Student Affairs
Dr. Calvin Jamison, Vice President for Facilities and Economic Development
Mr. Rafael Martin, Vice President and Chief of Staff
Dr. Inga Musselman, Provost and Vice President for Academic Affairs
Ms. Sanaz Okhovat, Chief Compliance Officer *ad interim*
Dr. Joseph Pancrazio, Vice President for Research
Mr. Terry Pankratz, Vice President for Budget and Finance
Mr. Timothy Shaw, University Attorney; ex-officio

External Agencies

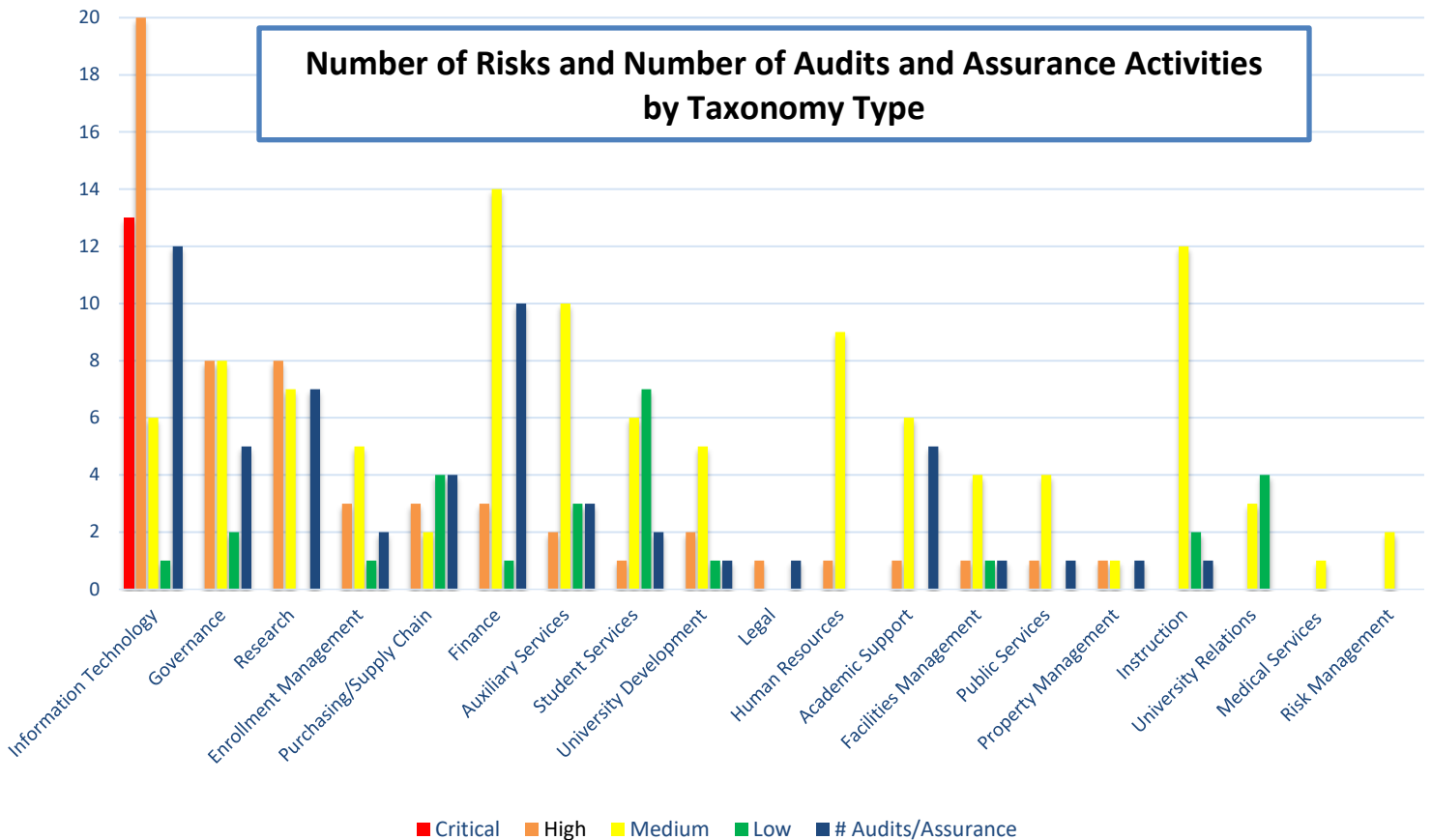
The University of Texas System Audit Office
Legislative Budget Board
Governor's Office
State Auditor's Office
Sunset Advisory Commission

Methodology

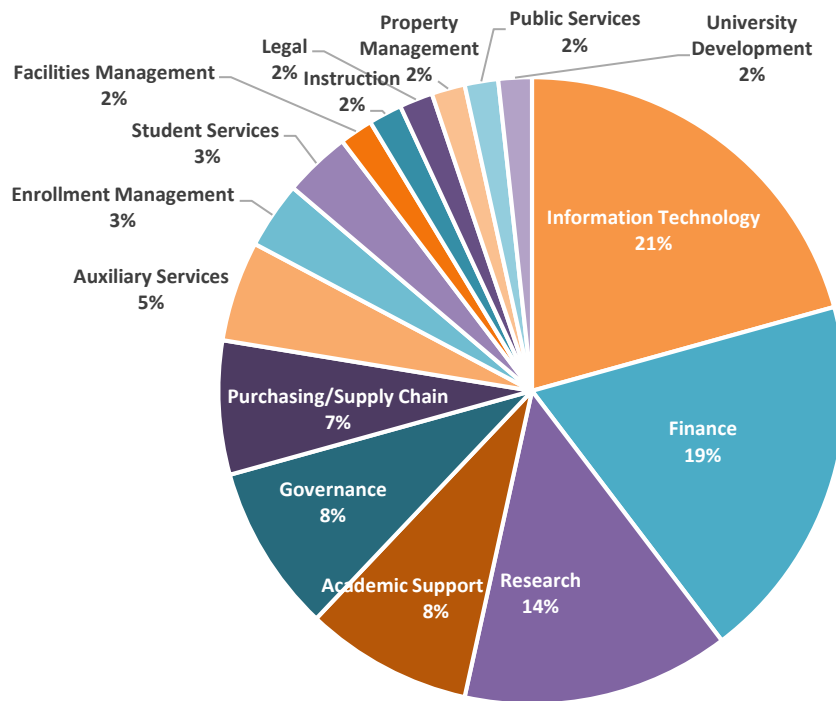
The UT Dallas FY20 Audit Plan outlines the internal audit activities that will be performed by Internal Audit during FY20 in accordance with criteria established by the [UT System](#), the [Texas Internal Auditing Act](#), the Institute of Internal Auditors' [International Standards for the Professional Practice of Internal Auditing](#), and [Generally Accepted Government Auditing Standards](#). The plan is prepared using a risk-based approach to ensure that areas and activities specific to UT Dallas with the greatest risk are identified for consideration to be audited.

As part of the FY20 Audit Plan process, the UT Dallas Office of Audit and Consulting Services used the UT System Audit Office risk assessment methodology. The goals for this common risk assessment approach were to start at the top with an awareness of critical initiatives and objectives to ensure the risks assessed were the most relevant. The assessment process was standardized by creating common terms and criteria, enabling trending of risk and System-wide comparisons. An emphasis was placed on collaboration with other functions that assess, handle, or manage risk.

The risk assessment approach was based on a top-down process that included conversations and requests for input with risk collaborators, executives, and managers from the various operating areas on campus. The graph below depicts the number of risks by risk type and the number of audits per taxonomy type.



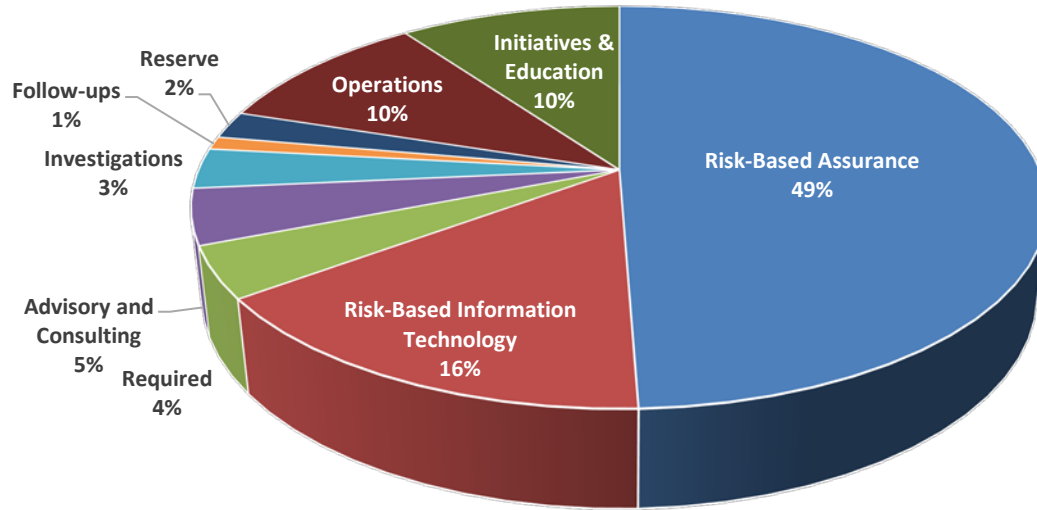
FY20 Audits by Primary Taxonomy



Allocation of Time

The FY20 Audit Plan budget of 15,462 hours was based on available staff hours for 8.5 internal audit professionals, .36 FTE part-time interns, and two audits with staff augmentation from co-sourced vendors. The plan includes risk-based and required engagements (financial, operational, compliance, information technology), advisory and consulting engagements, follow-up audits, investigations, reserves for management requests, and other projects and initiatives as outlined below.

FY20 Audit Plan by Project Type



FY20 Audit Plan Engagements

Assurance Engagements

- Admissions and Recruiting
- Behavioral Assessment and Intervention
- Callier Center
- Campus Construction
- Cash Management
- Center for Lithospheric Studies
- Conflicts of Interest and Commitment
- Edith O'Donnell Institute of Art History
- Executive Education
- Export Controls
- Gifts (including Raiser's Edge controls)
- Human Subjects/Institutional Review Board (IRB)
- International Travel
- Lab and Biosafety
- Minors on Campus
- One Cards
- Payroll (including supplemental pay)
- Records Retention
- Research Subjects – Greenphire
- Scholarships (Academic Excellence)

School of Behavioral and Brain Sciences
School of Engineering and Computer Science (ECS)
Technology Commercialization
Tuition and Fees

IT-Focused Assurance Engagements

Account/NetID Management
Cloud Computing
eProcurement
Decentralized Computing: Engineering & Computer
Science
Key and Card Access
Log Management
Patch Management
Research Data Protection

Carried Forward from FY19 Audit Plan

Athletics
Chemistry
Decentralized Computing
Education Research Center/Texas School Project
Executive Travel and Entertainment
IT Governance/Confidential Data Management
Mobile Devices
OIT Division
Property
Purchasing
Student Housing
Texas Analog Center for Excellence

Required Engagements

Education Research Center
AFR Audit Assistance to External Auditor
Assistance to External Auditors
Benefits Proportionality by Fund
Joint Admission Medical Program (JAMP)
Lena Callier Trust
Purchasing

Advisory and Consulting Engagements

Consulting with IT Leaders
Consulting with New Leaders
Consulting on Intellectual Property Data Protection
Consulting on Investigation Process

IT Inventory Consulting Project (carried forward from FY19 Audit Plan)
Participation on Institutional Committees
Participation on the Hotline Team
Providing Training and Assistance to University Employees
Reserve for Advisory and Consulting Engagements Requested by Management

Reserve for Investigations

Reserve for Investigations
Carried Forward from FY19 (one investigation)

Follow-ups of Prior Audit Recommendations

Quarter One
Quarter Two
Quarter Three
Quarter Four

Risk-Based Reserve

Reserve for unanticipated projects
Reserve for audits in process at 8/31/19

Audit Operations

Annual Internal Audit Report
Audit Committee
Audit Manager Leadership
CAE Departmental Management and Leadership
External Quality Assurance Review (QAR)
FY21 Audit Plan and Risk Assessment
Internal Quality Assurance and Improvement Program (QAIP)
Internal Quality Assurance Review (QAR)
IT Audit Quarterly Data Pulls
IT Audit Technical Support
Monthly Staff Meetings
Reporting Requests
UT System Meetings
Website and Marketing

Initiatives and Education

CPE and CPE-Travel
IT Data Analytics Project
Participation in Professional Organizations
Participation in QAR's for Other Organizations
Professional Writing, Publications, and Presentations
Student Internship Program
UT Dallas Audit Strategic Initiatives
UT System Audit Office Initiatives