



Internal Audit Plan

Fiscal Year 2019



THE UNIVERSITY OF TEXAS AT DALLAS

OFFICE OF INTERNAL AUDIT

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August 15, 2018

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 3, 2018, and the UT System Board of Regents' Audit, Compliance, and Risk Management Committee approved the plan on August 9, 2018. 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. Bill Keffler
Ms. Julie Knecht
Mr. Ed Montgomery

UT Dallas Members:

Dr. Hobson Wildenthal, Executive Vice President
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
Dr. Inga Musselman, Provost and Vice President for Academic Affairs
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:

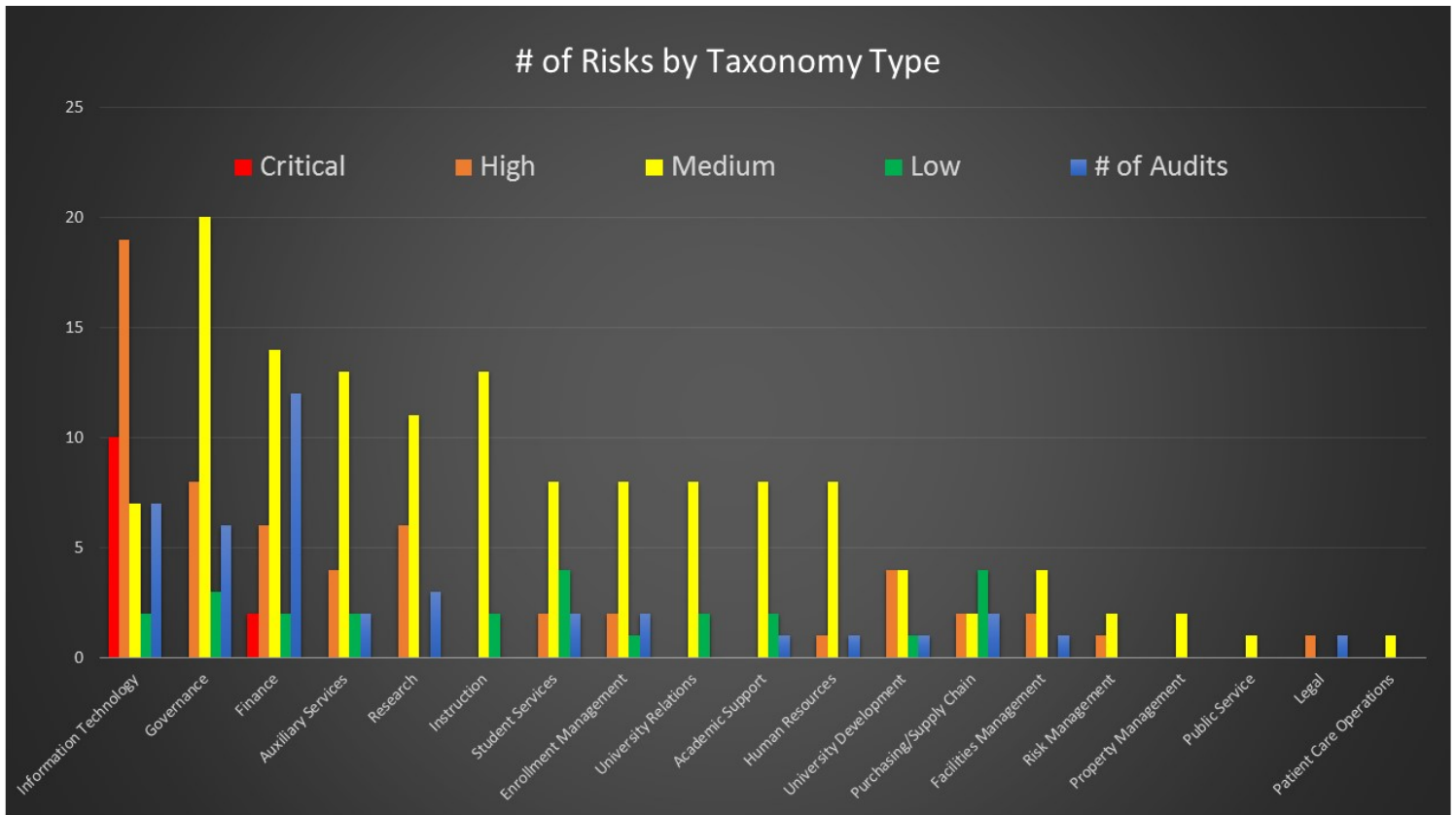
The University of Texas System Audit Office
Legislative Budget Board
Governor's Office
State Auditor's Office
Sunset Advisory Commission

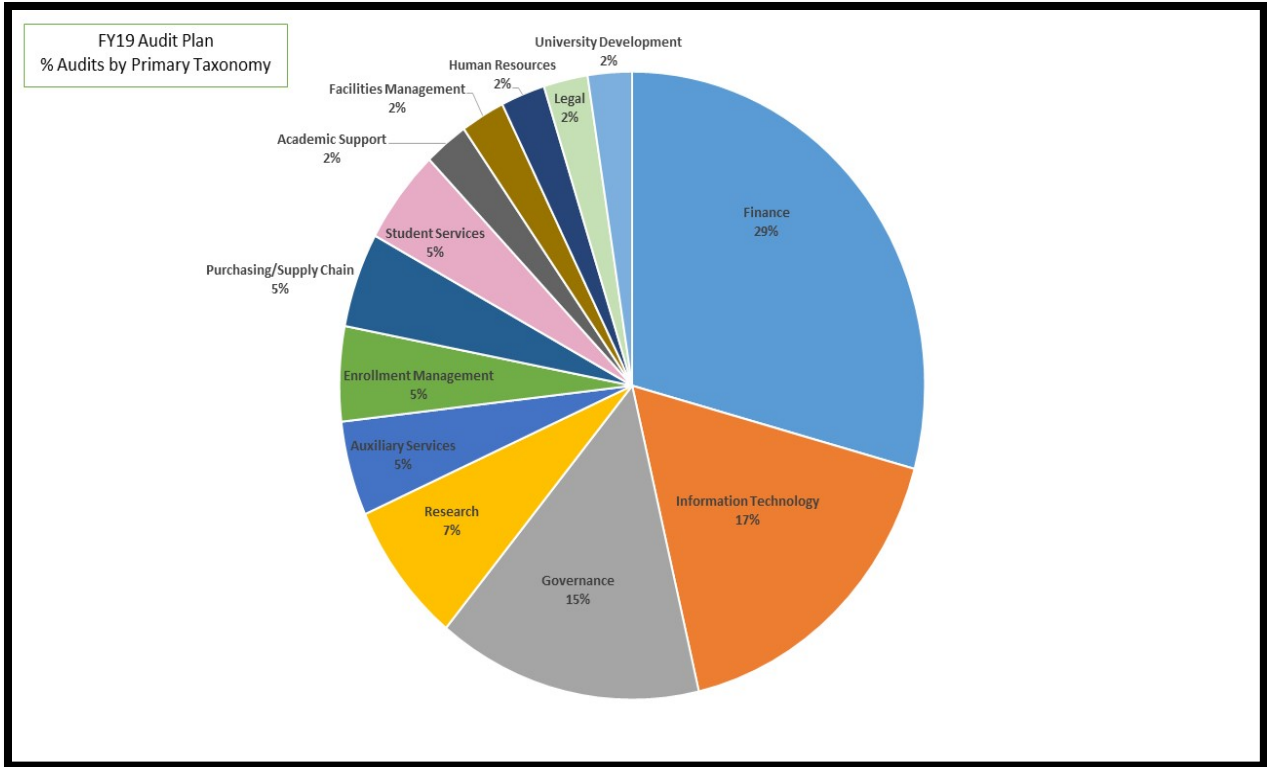
Methodology

The UT Dallas 2019 Audit Plan outlines the internal audit activities that will be performed by Internal Audit during FY 2019 in accordance with responsibilities 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 FY 2019 Audit Plan process, the UT Dallas Office of Internal Audit 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 graphs below depict the risks and the number of audits per taxonomy type.

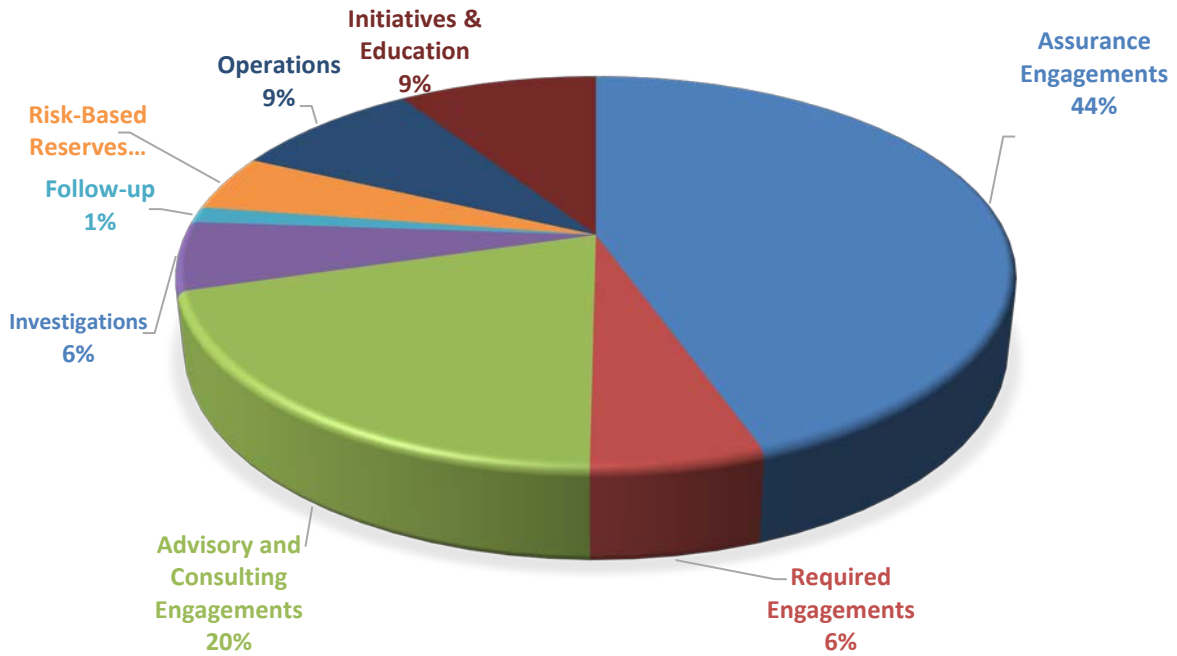




Allocation of Time

The FY 2019 Audit Plan budget was based on available staff hours for 8.75 internal audit professionals and two part-time summer interns with 15,450 available hours. 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.

FY 2019 Audit Plan by Project Type



FY 2019 Audit Plan

Assurance Engagements

- Admissions & Recruiting Process (CF¹)
- Auxiliary Contracts
- Behavior Assessment and Intervention Team Process
- Biosafety
- Callier Center (CF)
- Campus Construction (CF)
- Cash Management
- Chemistry
- Confidential Data Management (CF)
- Conflicts of Interest (CF)
- Decentralized Computing (CF)
- Endowments
- HIPAA Privacy & Security (CF)
- Mobile Devices
- Office of Information Technology
- One Cards
- Parking and Transportation (CF)
- Programs for Minors (CF)

¹ CF indicates engagement was carried forward from FY18 Audit Plan.

Records Retention
Research Participants (CF)
Scholarships (CF)
School of Behavioral and Brain Science (CF)
Student Housing
Texas Analog Center of Excellence (TxACE) (CF)
VP Research

Required Engagements

AFR Audit Assistance to External Auditor
Assistance to External Auditors
Education Research Center/Texas Schools Project
Executive Travel and Entertainment
Lena Callier Trust
Purchasing (Senate Bill 20)
TRS Employer Self-Audit

Advisory and Consulting Engagements

Change of Leadership Reviews Requested by Executive Management and Other Consulting Requests
Consulting with IT leaders
Consulting with new leaders on departmental internal controls
Data Analytics: Affordable Care Act
Data Analytics: Export Controls
Ethics and Compliance Program (CF)
General Data Protection Regulation
Participation on Institutional Committees
Participation on the Hotline Team
Training and Assistance Provided by Internal Audit to Institutional Employees

Reserve for Investigations

Reserve for Investigations
Carryforward investigations from FY19

Follow-ups of Prior Audit Recommendations

Quarter One
Quarter Two
Quarter Three
Quarter Four

Risk-Based Reserve

Reserve for unanticipated projects
Carryforward audits not completed at 8/31/18 (Brain Performance Institute, Data Warehouse Reporting, Material Science, Athletics, IT Governance)

Operations

- Annual Internal Audit Report
- Audit Manager Leadership
- CAE Departmental Management and Leadership
- FY20 Audit Plan and Risk Assessment
- Internal Audit Committee
- Internal QAIP
- Maintenance and Development
- Monthly Staff Meetings
- Quarterly Data Pulls
- Reporting Requests
- Technical Support
- UT System Meetings

Initiatives and Education

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