Internal Audit Plan
Fiscal Year 2019
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.

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**

**Assurance Engagements**  
Admissions & Recruiting Process (CF\(^1\))  
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