

**THE UNIVERSITY OF TEXAS
AT SAN ANTONIO**



FISCAL YEAR 2009 AUDIT PLAN


Approved: 
Dr. Ricardo Romo, President
Date: 9-2-08

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Overview: In accordance with the Texas Internal Auditing Act, UTS Policy 129 – Internal Audit Activities, and the Institute of Internal Auditors’ Standards for the Professional Practice of Internal Auditing, we have prepared the UTSA Fiscal Year 2009 Audit Plan. We have divided our audit plan into the following areas:

- Financial Audits
- Operational Audits
- Compliance Audits
- Information Technology Audits
- Follow-up Audits
- Projects

The planned scope of each of the audit projects in the plan is described in *Appendix A*. Included in *Appendix B, C, and D* are the results of the Institutional Risk Assessment, Research Risk Assessment, and the Information Technology Risk Assessment respectively. *Appendix E* reflects the assurance activities occurring in the high risk areas. The Calculation of Available Hours and the Priority Audits Budget for FY 2009 are included in *Appendix F and G*, respectively. *Appendix H* is a summary of the audit projects that occurred in past five fiscal years.

Approach: In developing the Fiscal Year 2009 Audit Plan, the Office of Auditing and Consulting Services conducted an institution wide risk assessment. Twelve academic institution core processes that included over 100 risk areas were identified. The Office of Auditing and Consulting Services and the Office of Institutional Compliance and Risk Services initially assessed the risk areas and were ranked as severe, high, moderate, or low based upon the risk area’s importance and level of concern. Then, the members of the Internal Audit Committee and Executive Compliance Committee were provided the institution wide risk assessment and were asked to make any modifications to the initial risk rankings. Their input was incorporated into the final risk assessment and used to determine the audit projects that were included in the audit plan. Additionally, the UT System Audit Office held an audit plan hearing with the Office of Auditing and Consulting Services to review the audit plan. The Office of Auditing and Consulting Services will continue to work with management to assess the risks throughout the upcoming year.

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Appendix A

Fiscal Year 2009 Audit Plan

FY 2009 Audit Plan Audit/Project	Budgeted Hours	% of Total	Priority Hours	% of Total	✓ Priority	Description
<i>Financial Audits</i>						
<i><u>UT System Requested/Externally Required Audits</u></i>						
FY 2008 Financial Statement Audit	450		450		✓	Review of the financial statements for Fiscal Year (FY) 2008
FY 2008 Presidential Travel and Entertainment	200		200		✓	Review Presidential travel and entertainment expenses for FY 2008
FY 2008 NCAA Annual Financial Audit	350		350		✓	Assist the UT System Audit Office with the required NCAA Agreed Upon Procedures for FY 2008
FY 2009 Financial Statement Audit (Interim Work)	100		100		✓	Perform interim testing for FY 2009 financial statement review
Financial Audits Subtotal	1100	14%	1100	18%		
<i>Operational Audits</i>						
<i><u>Risk Based Tier One Audits</u></i>						
Construction Projects	500		500		✓	Review the oversight and management of construction projects on campus
Research/Service Centers and Institutes	600		600		✓	Review the activities of the research/service centers and institutes
Procard	200					Determine whether the Procard Office has established effective monitoring controls over procard purchases
Contract Management	400					Review the process for creating, approving, and monitoring contracts
Operational Audits Subtotal	1700	22%	1100	18%		

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Appendix A

Fiscal Year 2009 Audit Plan

FY 2009 Audit Plan Audit/Project	Budgeted Hours	% of Total	Priority Hours	% of Total	✓ Priority	Description
<i>Compliance Audits</i>						
<i>UT System Requested/Externally Required Audits</i>						
State Auditor's - FY08 Statewide (Financial Aid/Research & Development)	50		50		✓	Assist State Auditors with the FY 2008 Statewide Single Audit - Student Financial Aid and Research & Development Clusters
JAMP (Joint Admission Medical Program)	60		60		✓	Provide assurance that UTSA is in compliance with Joint Admission Medical Program requirements and expenditure guidelines
ATP/ARP - Advanced Technology & Research Programs (Texas Higher Education Coordinating Board)	60		60		✓	Perform the audit of Advanced Technology Programs/Advanced Research Programs (ATP/ARP) grants as required by the Texas Higher Education Coordinating Board
<i>Risk Based Tier One Audits</i>						
NCAA Compliance	400		400		✓	Review Athletics department for compliance with NCAA regulations
Animal Research	400		400		✓	Review animal care program for compliance with regulatory requirements
Credit Card Information - (Payment Card Industry Data Security Standard - PCIDSS)	400					Assess whether credit card information is secured according to PCIDSS
<i>Carryforward Audits</i>						
Select Agents	80		80		✓	Carryforward audit from FY 2008 Audit Plan
UTS 163 - Cost Transfers	40		40		✓	Carryforward audit from FY 2008 Audit Plan

Compliance Audits Subtotal 1490 19% 1090 17%

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Fiscal Year 2009 Audit Plan

FY 2009 Audit Plan Audit/Project	Budgeted Hours	% of Total	Priority Hours	% of Total	✓ Priority	Description
Information Technology Audits						
<u>UT System Requested/Externally Required Audits</u>						
Information Security Program (TAC 202)	400		400		✓	Review the information security program including business continuity planning and physical security for compliance with the Texas Administrative Code Title 1 Part 10 Chapter 202 - Information Security Standards for Institutions of Higher Education
<u>Risk Based Tier One Audits</u>						
IT Asset Management	600		600		✓	Assess the management of information technology assets including both centralized and decentralized areas
IT Organizational Funding / Financial	500		500		✓	Review the budget and funding mechanisms for the university IT operations
IT Governance, Leadership, and Organization	300					Review the IT governance structures including IT policies and advisory committees
<u>Carryforward Audits</u>						
Computer Controls (BANNER Security)	60		60		✓	Carryforward audit from FY 2008 Audit Plan
Information Technology Subtotal	1860	24%	1560	25%		

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Appendix A

Fiscal Year 2009 Audit Plan

FY 2009 Audit Plan Audit/Project	Budgeted Hours	% of Total	Priority Hours	% of Total	✓ Priority	Description
Follow-up Audits	300	4%	300	5%	✓	Follow-up on significant & important audit recommendations
Projects						
<u>Audit Projects</u>						
Special Requests - UT System and Management	300		300		✓	Conduct audits and/or other assurance activities as requested from UT System, management or other external sources.
<u>Consulting Projects</u>						
HURON Effort Reporting System Implementation	80					Attend HURON implementation committee meetings and consult with institutional project manager
<u>Other Projects</u>						
Investigations	200		200		✓	Perform Investigations as needed
Committee Council and Staff Meetings	400		400		✓	Conduct and prepare for Internal Audit Committee Meetings, and to attend other campus committee, council, and staff meetings
Methodware Implementation	30		30		✓	Assist in the implementation of the Methodware risk assessment software
Teammate Maintenance	30		30		✓	Maintain and revise the Teammate audit program libraries and templates
Audit Planning	80		80		✓	Prepare audit plan for FY 2010 and make necessary changes to FY 2009 audit plan
Internal Audit Quality Assurance Review (QAR) / Peer Review	74		74		✓	Assist the peer review team and prepare relevant documentation

Projects Subtotal 1194 16% 1114 18%

Total Hours 7644 100% 6264 100%

Percentage Priority of Budgeted Hours 82%

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Appendix B
Fiscal Year 2009 Audit Plan
Institutional Risk Assessment

ACTIVITIES	RISKS		1	2	3	4	5	6	7	8	9	10	11	12										
	1	2																						
Research & Development	HM	Export Controls	HM	Time and Effort Reporting	HM	Bio-safety issues	HM	Sponsored Projects - Post-Award	HM	Research Core Facilities	HM	Research Centers / Institutes	HM	Financial Issues - Research	HM	Animal Research	HM	Research Integrity / Misconduct	MH	Sponsored Projects - Pre-Award	MH	Protection of Human Subjects (IRB)	MM	Technology Transfer / Intellectual Property
Information Technology	HH	IT Security	HM	IT Network Infrastructure	HM	IT Funding	HM	IT Identity / Access Management	HM	IT Governance, Organization, and Leadership	HM	IT Disaster Recovery	HM	IT Asset Management	HM	IT Operations	HL	IT Administrative / Enterprise Resource Planning (ERP) Systems	HL	IT Staffing, Management, and Training	MH	IT Change Management		
Instruction & Academic Support	HH	Accreditation & Institutional Effectiveness	HH	Student Retention & Graduation Rates	HM	Library Services and Resources	HM	Faculty - Recruitment & Tenure, Development, Turnover, Workloads, Productivity	HM	Course Scheduling and Availability	HM	Graduate / Doctoral Programs	HL	K-16 Initiatives and P-20 Programs	MH	International Programs	MH	Management of Departments & Programs of Study	MH	Programs, Degrees, and Course Development & Evaluation Process	MH	Deployment of Resources among Academic Programs	MM	Instructional, Distance Learning & Academic Technology
Governance & Leadership	HM	Conflicts of Interest	HM	Institutional Policies & Procedures	HM	Strategic Planning & Organizational goals	HM	Business Continuity / Emergency Preparedness	HL	External Affairs / Governmental Relations	MH	Internal Communications	MH	Internal & External Auditing	MH	Legal Affairs	MH	Institutional Compliance Program	MH	Organizational Structure				
Financial Management	HM	Contract Processing / Management	HM	Financial Management in Departments	HM	Reporting - Financial, Management, & Regulatory	HL	Budgeting & Planning	MH	Budget Monitoring & Review	MH	Accounts Payable / Disbursements	MM	Payroll Management Services	MM	Accounting Policies, Procedures & Practices								
Student Services	HM	Financial Aid	HM	Student Safety	HL	Enrollment Management	MH	Student Advising	MH	Admissions, Recruitment, & Orientation Processes	MH	Student Records/ Confidentiality (FERPA)	MM	Registration and Enrollment Processes	MM	Student Health Services	MM	Counseling Services	MM	Student Grievances, Judicial Affairs, and Ombudsperson	ML	Career Services	ML	Disability Services
Plant Operations & Maintenance	HM	Campus Security & Safety	HM	Construction Management	HL	Campus Planning and Development	HL	Facilities Condition / Deferred Maintenance	HL	Classroom & Building Utilization Rates	HL	Facilities Governance, Leadership, and Organization	ML	Energy and Conservation Management	ML	Transportation and Parking	ML	Contracted / Outsourced Services (Facilities & Utilities)	LM	Housekeeping Services				
Auxiliary & Service Departments	HM	Athletics	MH	Student Housing	MM	Institute of Texan Cultures	ML	Book Store	ML	Food & Catering Services	LM	University Center	LM	Campus Recreation	LL	UTSA Card Office	LL	Mail Services	LL	Printing & Copying Services				
Purchasing & Warehousing	HM	Procurement	HL	Contract Processes	MH	Bidding Processes	MM	Purchasing Policies & Procedures	ML	Ensuring Best Value Purchases	ML	Central Receiving / Warehouse Operations	LM	Purchasing Technology										
Asset & Risk Management	MH	Endowments	MH	Cash Management, Handling, and Forecasting	MM	Investment Management and Strategies	MM	Bonded Indebtedness and Debt Service	MM	Insurance Coverage, Risk Management, & Workers Compensation	ML	Accounts Receivable and Tuition & Fee Collections	ML	Inventory and Surplus Management										
Human Resource Management	MH	Diversity of Faculty & Staff	MH	Staff Development, Training & Continuing Education	MM	Performance Evaluation System	ML	Staff Turnover	ML	Classification and salary administration	ML	HR Policies & Procedures	ML	Non-Faculty Recruitment, Hiring, and Separation/ Termination Processes	ML	Employee Relations & Grievance Process	LM	Organization & Staffing of HR Function						
University Relations & Alumni Affairs	HL	Development Office	MH	Public Service, Community Outreach, and Extended Education	MM	University Communications, Public Affairs, Publications, & Web / Multimedia Services	MM	Alumni Programs	ML	Public Information Requests														

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Appendix C
Fiscal Year 2009 Audit Plan
Research Risk Assessment

ACTIVITIES		RISKS																		
		1		2		3		4		5		6		7		8		9		10
EXPORT CONTROLS	HH	Conducting research under sponsor agreement which removes the "fundamental research" exclusion	HH	Controlled items accepted by University personnel without appropriate documentation and approvals	HH	Controlled items (including software, materials and technology) are exported without license to a foreign national	HH	Controlled items (including software, materials and technology) are exported without license, outside the United States	HM	Controlled items (including software, materials and technology) are exported without license on behalf of or for the benefit of any foreign entity or person	HM	Foreign students in labs containing controlled equipment/defense items without obtaining export license	HM	Laptops, PDAs or other computing devices transported to a foreign country without review for potential export issues	HL	Providing services and goods to countries and/or persons on the (OFAC) country and/or SDN lists without license from appropriate agency	HL	Processing a financial transaction with an Office of Foreign Asset Control (OFAC) country and/or Specially Designated National (SDN)	HL	Hiring an employee or contracting with a vendor who appears on one of the export control list of restricted parties
TIME AND EFFORT REPORTING	HH	Failure to account for cost sharing that involves additional effort on grants	HH	Failure to complete a cost transfer when revised effort has occurred	HH	Failure to adequately monitor PIs with multiple sponsored projects	HM	Documented effort exceeds 100%	HM	Failure to request sponsor approval for a change in effort of greater than or equal to 25%	HM	Failure to adequately document and report personnel effort on a project	HL	Failure to identify all sponsored programs to which an individual has committed time and effort	HL	Failure to complete and justify cost transfers in a timely manner	HL	Failure to have a person with suitable means of verification of actual work performed complete effort certification		
SPONSORED PROJECTS - POST-AWARD	HH	Cost Sharing	HM	Subrecipient Monitoring	HM	Allowable Costs														
FINANCIAL ISSUES - RESEARCH	HM	Facilities & Administrative Cost Accounting	HM	Financial Reporting	HL	Cash Management														
ANIMAL RESEARCH	HM	Inappropriate administration of analgesics	HM	Holiday/Weekend personnel fail to show up	HL	Power failure														
RESEARCH INTEGRITY	HM	Objectivity of research	HL	Scientific Misconduct																
RESEARCH CORE FACILITIES	HM	Recharge/ Service Center Rates																		
RESEARCH CENTERS / INSTITUTES	HM	Failure to properly document, track and/or report program income																		
SPONSORED PROJECTS - PRE-AWARD	HL	Negotiation of agreements	MH	Cost estimates	MH	Preparation of certification and assurances	MH	Coordination of gifts and grants with Development Office	MH	International Initiatives	ML	Preparation of research protocols	ML	Records Archiving						
PROTECTION OF HUMAN SUBJECTS (IRB)	MH	Protection of research	MH	Protection of subjects / participants	MM	Protection of researcher														
TECHNOLOGY TRANSFER / INTELLECTUAL PROPERTY	MM	Invention Disclosure																		

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Appendix D
Fiscal Year 2009 Audit Plan
IT Risk Assessment

ACTIVITIES		1		2		3		4		5		6		7		8		9		10
IT Security	HH	Developing and implementing information security infrastructure	HH	Developing campus-wide security policies, awareness, and training	HH	Creating a culture where security roles and responsibilities are understood	HH	Encrypting data on databases, laptops, handheld, and portable storage devices	HH	Preventing, detecting, responding to, and recovering from security breaches	HM	Understanding and implementing computer forensics	HM	Staffing for security	MH	Educating students about risks of social networking services				
IT Network Infrastructure	HH	Upgrading campus networks for advanced applications	HH	Managing bandwidth	HM	Investing in network and wiring upgrades	HM	Replacing technologies on established life cycles	HM	Upgrading software/ negotiating licensing agreements	HM	Upgrading for new technologies while maintaining current infrastructure	HL	Standardizing hardware and software for economies of scale	MH	Managing storage capacity	MM	Deploying and managing wireless access and communications	MM	Meeting standards for cyber infrastructure, integrating distributed computing, networks, data, and communications
IT Funding	HH	Coordinating IT budgeting with institutional planning and budgeting process	HH	Affording new technology implementations while maintaining infrastructure	HM	Implementing life-cycle funding for technology refreshment	HM	Controlling costs / calculating total cost of ownership	HL	Developing sustainable funding models	MH	Determining charging policies	MH	Benchmarking IT staffing and spending levels						
IT Identity / Access Management	HH	Developing authentication and authorization policies and systems	HM	Building related infrastructure for managing identity information, authentication, and authorization	HM	Providing directory services	HM	Implementing public key infrastructure (PKI), digital certificates, tokens	HL	Implementing single or reduced sign-on	MH	Establishing link between physical and electronic identity	MH	Adhering to emerging standards and solutions	MH	Clarifying essential logging requirements				
IT Governance, Organization, and Leadership	HH	Determining IT organizational and reporting structure	HM	Establishing advisory structures for IT	HM	Project management and prioritization	HL	Portfolio management	MH	Choosing the right IT leadership model for the campus	MH	Ensuring CIO participation on executive and campus committees	MH	Developing IT leaders	MM	Coordinating with state-level governance structures	MM	Planning for organizational impact for outsourcing		
IT Disaster Recovery	HM	Evaluating recovery priorities	HM	Ensuring that a continuity / recovery plan is in place, tested, and maintained	HL	Developing emergency notification / communications plans and technology	HL	Managing crises	MH	Planning collaboratively / regionally / and/or developing partnerships	MH	Planning for a pandemic or other disruptions that keep student and employees from campus	MM	Developing telecommuting policies and support	MM	Determining acceptable level of risk and level of investment				
IT Asset Management	HM	Developing inventory listing of all information technology assets campus-wide	HM	Replacing technologies and assets on established life cycles	MH	Standardizing hardware and software for economies of scale	MM	Investing in network and wiring upgrades												
IT Operations	HM	Managing servers and networks	HL	Developing standards for support services	HL	Managing customer relationships	MH	Assessing the IT organizational model	MM	Complying with state and federal laws and regulations										
IT Administrative / Enterprise Resource Planning (ERP) Systems	HL	Implementing, integrating, maintaining, and governing ERP systems and multiple dependent subsystems	MH	Maintaining and integrating legacy systems	MH	Implementing content management systems	MH	Evaluating and implementing service-oriented architecture solutions	MH	Training and educating system users	MH	Forecasting system life cycles	MH	Keeping up with constantly changing systems and upgrades						
IT Staffing, Management, and Training	HL	Recruiting, retaining, and retraining talented / qualified IT staff	HL	Ensuring that IT professionals keep up with technologies	MH	Developing IT skills inventories, individualized learning plans	MH	Establishing IT competencies for non-IT staff campus-wide	MM	Providing IT staff with business skills	MM	Managing IT staff morale	LH	Revising IT job classifications and compensation						
IT Change Management	MH	Implementing formal change management procedures	MH	Managing infrastructure and/or services changes without disruptions	MM	Keeping up with technological change	MM	Managing expectations	MM	Overcoming cultural barriers to change	MM	Navigating internal and external politics								

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Appendix E
Fiscal Year 2009 Audit Plan
High Risks Not Covered

Tier One and Tier Two - Red Risks NOT Covered in Audit Plan for FY 2009

High Risk Area	Ranking	Risk	Explanation/Mitigation	Internal Audit Action
Research	HM	Bio-Safety Issues	Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
	HM	Export Controls	Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
	HM	Research Integrity/Misconduct	Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
	HM	Animal Research	Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	Animal Research Audit
	HM	Financial Issues - Research	State Auditor's Office conducted audit of Research and Development Cluster in FY 2008	ATP/ARP Audit & JAMP Audit
	HM	Time & Effort Reporting	Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	HURON System Implementation Consulting
	HM	Sponsored Projects - Post Award	State Auditor's Office conducted audit of Research and Development Cluster in FY 2008 & limited review in FY 2009	ATP/ARP Audit & JAMP Audit
	HM	Research Centers/Institutes		Research Centers/Institutes Audit
	HM	Research Core Facilities		Research Centers/Institutes Audit
Information Technology	HM	IT Identity/Access Management	BANNER Security Audit in FY 2008	
	HH	IT Security (including SSN Security)	Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	TAC 202 Audit & Credit Card Audit
	HM	IT Funding		IT Funding Audit
	HM	IT Asset Management (including all software & hardware)		IT Assessment Management Audit
	HM	IT Operations (Processes & services provided by IT staff)		IT Governance Leadership and Organization Audit
	HM	IT Network Infrastructure		TAC 202 Audit & IT Assessment Management Audit
	HM	IT Disaster Recovery		TAC 202 Audit
	HM	IT Governance, Organization, and Leadership		IT Governance Leadership and Organization Audit

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Appendix E
Fiscal Year 2009 Audit Plan
High Risks Not Covered

High Risk Area	Ranking	Risk	Explanation/Mitigation	Internal Audit Action
Instruction & Academic Support	HM	Course Scheduling & Availability	Accreditation Process / SACS Compliance Certification Report will be completed in FY 2009 and Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
	HM	Library Services & Resources	Accreditation Process / SACS Compliance Certification Report will be completed in FY 2009 and Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
	HH	Student Retention & Graduation Rates	Accreditation Process / SACS Compliance Certification Report will be completed in FY 2009 and Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
	HM	Faculty Recruitment, Tenure, Development, Turnover, Workload, & Productivity	Colleges creating workload policies as part of effort reporting policies Faculty Recruitment Manual revised in FY 2008	
	HH	Accreditation & Institutional Effectiveness	Accreditation Process / SACS Compliance Certification Report will be completed in FY 2009 and Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
	HM	Graduate/Doctoral Programs	Accreditation Process / SACS Compliance Certification Report will be completed in FY2009 and Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
Governance & Leadership	HM	Institutional Policies and Procedures	Campus Management and Operations (CMO) has established a task force to revise the Handbook of Operating Procedures	
	HM	Strategic Planning & Organizational Goals	SACS Compliance Certification Report FY 2008 University wide strategic plan developed in FY 2007	
			Accreditation Process / SACS Compliance Certification Report will be completed in FY 2009	
	HM	Conflicts of Interest	Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
	HM	Business Continuity/Emergency Preparedness	Campus Security Audit conducted in FY 2007	TAC 202 Audit

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Appendix E
Fiscal Year 2009 Audit Plan
High Risks Not Covered

High Risk Area	Ranking	Risk	Explanation/Mitigation	Internal Audit Action
Financial Management	HM	Contract Processing/Management	Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	Contract Management Audit
	HM	Financial Management in Departments	Institutional Compliance Office Quality Assurance Reviews	Procard Audit, Financial Statement Audit, NCAA Financial Agreed-Upon Procedures, Presidential Audit
	HM	Reporting - Financial, Management, & Regulatory		Financial Statement Audit
Student Services	HM	Student Safety	Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
	HM	Financial Aid	Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
			State Auditor's Office Audit - Student Financial Aid Cluster in FY 2009	
Plant Operations & Maintenance	HM	Campus Security and Safety	Campus Security Audit conducted in FY 2007 and Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	
	HM	Construction Management		Construction Projects Audit
Auxiliary & Service Departments	HM	Athletics	Institutional Compliance Office Risk Assessment, Management Plans, & Inspections	NCAA Compliance Audit
Purchasing & Warehousing	HM	Procard		Procard Audit

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Appendix E

Fiscal Year 2009 Audit Plan

High Risks Not Covered

High Risk Area	Ranking	Risk	Explanation/Mitigation	Internal Audit Action
Recommended Audits not Included in Audit Plan				
		Campus Security/Emergency Preparedness	Campus Security Audit was completed in FY 2007. We conducted a follow-up on external consultant's recommendations on campus security and reviewed the comprehensive emergency management plan.	
		Student Fees	The State Auditor's Office conducted an audit of student fees in FY 2008.	
		Cash Handling	We have completed several audits that provide coverage in this area such as the ITC Financial Management, NCAA Financial, Petty Cash Counts, and Cash Operations Audit.	
		Change in Management	The Office of Institutional Compliance and Risk Services conducts Quality Assurance Reviews of account administrators on a rotating basis. Those administrators that are new managers are automatically selected for review.	
		Endowment Fee	UTSA is not requesting an increase in the endowment administration and management fee.	

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Appendix F

Fiscal Year 2009 Audit Plan

Available Audit Hours

	Director	Supervisors	Staff	Total	%
Audit & Project	936	2,340	4,368	7,644	68%
General Administration	744	519	348	1,611	14%
Training/CPE	100	160	240	500	4%
Holidays	120	225	360	705	6%
Vacation & Sick Leave	180	240	300	720	6%
Total Hours	<u>2,080</u>	<u>3,484</u>	<u>5,616</u>	<u>11,180</u>	100%

Note: The total available hours of 11,180 are based on 5.875 budgeted positions net of .5 estimated vacancies at the supervisor and staff levels.

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Appendix G

Priority Audits Budget

TOTAL 2008 BUDGETED EXPENDITURE AMOUNT: \$377,596,180

TOTAL NUMBER OF FY 2009 BUDGETED AUDITOR POSITIONS: 5.875

Fiscal Year 2009 Audit Plan

Audit/Project	Budgeted Priority Hours	% of Total
<u>Financial Audits</u>		
FY 2008 Financial Statement Audit	450	
FY 2008 Presidential Travel and Entertainment	200	
FY 2008 NCAA Annual Financial Audit	350	
FY 2009 Financial Statement Audit (Interim Work)	100	
Financial Audits Subtotal	1100	18%
<u>Operational Audits</u>		
Construction Projects	500	
Research/Service Centers and Institutes	600	
Operational Audits Subtotal	1100	18%
<u>Compliance Audits</u>		
State Auditor's - FY08 Statewide (Financial Aid/Research & Development)	50	
JAMP (Joint Admission Medical Program)	60	
ATP/ARP - Advanced Technology & Research Programs (Texas Higher Education Coordinating Board)	60	
NCAA Compliance	400	
Animal Research	400	
Carryforward Select Agents	80	
Carryforward UTS 163 - Cost Transfers	40	
Compliance Audits Subtotal	1090	17%
<u>Information Technology Audits</u>		
Information Security Program (TAC 202)	400	
IT Asset Management	600	
IT Organizational Funding / Financial	500	
Carryforward Computer Controls (BANNER Security)	60	
Information Technology Audits Subtotal	1560	25%
<u>Follow-up Audits</u>		300 5%
<u>Projects</u>		
Special Requests - UT System and Management	300	
Investigations	200	
Committee Council and Staff Meetings	400	
Methodware Implementation	30	
Teammate Maintenance	30	
Audit Planning	80	
Internal Audit Quality Assurance Review (QAR) / Peer Review	74	
Projects Subtotal	1114	18%
Total Audit Plan Hours	6264	100%

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Appendix H
Fiscal Year 2009 Audit Plan
Five Year History

Risk Activity	Project Number	Project Name	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Asset & Risk Management	200530	Cash Operations		1			
	200655D	3rd Party Accounts Receivables			1		
	200855E	Petty Cash Counts					1
	200855G	Facilities Salvage Disposal					1
Auxiliary & Service Departments	200409	NCAA FY 02-03 Financial Audit	1				
	200465B	University Center Cash Controls	1				
	200502	NCAA Financial Audit - FY 2004		1			
	200570H	NCAA Financial Audit Preparation		1			
	200610	NCAA Annual Financial Audit - FY 2005			1		
	200710	NCAA Financial Audit - FY 2006				1	
	200715	NCAA Compliance Review				1	
	200810	NCAA Financial Audit - FY 2007					1
Financial Management	200820	Institute for Texan Cultures Management Review					1
	200401	Year-End Financial Review	1				
	200403	Student Tuition & Fees	1				
	200404	Cash & Investments	1				
	200406	Scholarships & Fellowships	1				
	200407	Deferred Revenue	1				
	200410	Financial -Special Requests	1				
	200424	Fiscal Management	1				
	200426	Payroll	1				
	200451	Change in Management Audits	1				
	200501	External Audit of Financial Statements		1			
	200524	Tuition and Fees		1			
	200540	Change in Management		1			
	200570E	State Comptroller's Post Payment Audit		1			
	200601	2005 Deloitte External Financial Audit				1	
	200633	Incidental Fees Usage				1	
	200640	Tuition Revenue				1	
	200701	2006 Deloitte External Financial Audit					1
	200801	FY 2007 Financial Statement Audit					1
	200855H	English Department Internal Control Review					1

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Risk Activity	Project Number	Project Name	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Governance & Leadership	200461	Follow-up Audits	1				
	200564	Follow-up Audits		1			
	200603	Fraud Initiative Compliance			1		
	200651	Follow-up			1		
	200655G	President's Office -Travel & Entertainment			1		
	200661	Business Continuity Planning			1		
	200705	FY 2006 Presidential Travel and Entertainmer				1	
	200750	Follow-up				1	
	200755H	SACS Compliance Audit				1	
	200802	FY 2007 Presidential Travel and Entertainment					1
	200822	Provost Account Reconciliation Process					1
200850	Follow-up					1	
Human Resources Management	200444	Human Resources - Staff Development	1				
	200622	Human Resources-Recruitment & Selection Process			1		
Information Technology	200431	IT Vulnerability Assurance & Action Plan Follow-Up	1				
	200432	TAC 202 Information Security Audit	1				
	200433	IT Technical Support	1				
	200435	IT -Other Special Requests - Consulting	1				
	200520	Data Security		1			
	200521	DEFINE Access Controls		1			
	200522	TAC 202 Security Program Compliance Audit		1			
	200523	Security Review of New Acquired/Developed Systems		1			
	200570C	IT Portal Project Consulting		1			
	200570J	IT Consulting		1			
	200612	Data Center - Budget Rider			1		
	200637	IT - Change Management			1		
	200638	IT - Security of Credit Card Data			1		
	200639	IT Incident Management			1		
	200655F	IT Consulting - Strat. Png. Committee			1		
	200703A	Research Data Integrity - BPM 75				1	
	200703B	Confidentiality of SSN - BPM 76				1	
	200731	TAC 202 Compliance / Information Securit				1	
200804	IT Systems Change Management					1	
200831	Computer Controls - BANNER Security					1	

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Instruction & Academic Support	200465A	Library Review	1					
	200564A	Library Follow-up		1				
	200629	Library			1			
	200823	SACS Accreditation					1	
Other Projects	200462	Other Audit Projects - UT System Request # 1	1					
	200462B	UTPA Peer Review	1					
	200462D	UTEP Peer Review Follow-up	1					
	200462E	Texas State Peer Review	1					
	200472	Professional Associations	1					
	200474	Investigations	1					
	200475	Other Projects - Reserve for Special Requests	1					
	200532	Enterprise Risk Assessment		1				
	200562	Professional Associations		1				
	200563	QAR Follow-up		1				
	200570I	UTPA QAR Follow-up		1				
	200571A	Library Trial		1				
	200571B	Athletics Lawsuit		1				
	200571C	Extended Services Investigation		1				
	200571D	Art/Art History		1				
	200571E	CIAS		1				
	200655E	QAR - Self Assessment				1		
	200660	External QAR				1		
	200670	Investigations				1		
	200670A	MBDC Investigation				1		
	200670B	Student Housing Investigation				1		
	200755C	Library Fraud Insurance Claim					1	
	200755D	IT Security Risk Working Group					1	
	200755E	MBRS-RISE Timesheet Internal Control Review					1	
	200760	External QAR Follow-up					1	
	200762	Florida St and UT Dallas QAR					1	
	200770A	FACES Investigation					1	
	200855F	South Florida QAR						1
	200870A	Microscopy Center						1
	200870B	English Department						1
	200870C	Academic Advising						1

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Plant Operations & Maintenance	200441	Physical Security	1				
	200625	Campus Security - Access Control			1		
	200721	Campus Security Follow-up				1	
	200814	Utility Billing					1
Purchasing & Warehousing							
Research & Development	200422	Research	1				
	200503	Advanced Technology/Advanced Research Program		1			
	200510	Animal Research		1			
	200511	Time and Effort Reporting		1			
	200570A	Joint Admission Medical Program (JAMP)		1			
	200620	Time & Effort Reporting			1		
	200704	Effort Reporting - BPM 76				1	
	200712	ATP/ARP Grants				1	
	200713	JAMP				1	
	200740	Institutional Review Board				1	
	200741	Sponsored Programs Post Award				1	
	200755I	CEBBER Review				1	
	200755J	CAJAL Review				1	
	200755K	Research Compliance Program Design Review				1	
	200812	Texas Workforce Technology Grants					1
	200840	UTS 163 - Cost Transfers					1
	200842	Select Agents					1
Student Services	200443	Scholarship Management	1				
	200512A	Financial Aid		1			
	200512B	Financial Aid		1			
	200531A	Student Housing - Operational		1			
	200531B	Student Housing - Financial		1			
	200570D	State Auditor's - FY04 Statewide (Financial Aid) - KPMG		1			
	200570F	State Auditor's - Enrollment Reporting Audit		1			
	200626	Summer Programs - Safety			1		
	200627	Faculty Sponsored Trips for Students			1		
	200655H	State Auditor's - FY06 Statewide (Financial Aid)			1		
	200663	State Auditor's - FY05 Statewide (Financial Aid)			1		
	200714	State Auditor's - FY06 Statewide (Financial Aid)				1	
	200755F	State Auditor's - Enrollment Reporting Aud				1	
	200803	Student Health Center					1
	200811	State Auditor's - FY07 Statewide (Financial Aid/Research & Development)					1
200855D	State Auditor's - Student Fees Audit					1	

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University Relations & Alumni Affairs	200421	Endowment Compliance	1				
	200855C	Endowment Management and Compliance Fee					1
Grand Total			29	34	27	26	24