

The University of Texas at San Antonio

Internal Audit Annual Report For Fiscal Year 2019

As required by the Texas Internal Auditing Act

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I. Compliance with Texas Government Code, Section 2102.015

In accordance with the Texas Government Code, Section 2102.015, the UTSA Office of Auditing and Consulting Services posted its FY 2019 Internal Audit Annual Report and the approved FY 2020 Audit Plan at the following web site:

<http://www.utsa.edu/internalAudit/Audit/Reports.html>

Additionally, all internal audit reports are posted on the UT System Audit Office website.

<https://www.utsystem.edu/documents/audit-reports-institution>

In Section II of this report, The University has included the following for the FY 2019 Audit Plan:

- A detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns raised by the audit plan or annual report.
- A summary of the action taken by the agency to address concerns, if any, that are raised by the audit plan or annual report.

**II. Internal Audit Plan for
Fiscal Year 2019**

FY 2019 Audit Plan	Report Number	Report Date	Status
Risk Based Audits			
Lab Safety	N/A	N/A	Cancelled
NCAA Compliance	2019-20	9/4/2019	Issued
IT Incident Response (TAC 202)	N/A	N/A	Cancelled
IT Decentralized Computing General Controls	2019-31	9/9/2019	Issued
IT Project Management	2019-32	N/A	Changed to Consulting Project
Continuous Auditing Program	2019-61	N/A	Changed to Consulting Project
Sponsored Projects Compliance (Export Controls)	2019-41	5/22/2019	Issued
NRUF (National Research University Fund)/Restricted Expenditures Review	2019-42	N/A	Draft Report
Conflicts of Interest	2019-60	10/8/2019	Issued
Admissions	2019-62	10/7/2019	Issued
KAMC Internal Control Review	2019-55A	10/8/2019	Issued
FY 18 Risk Based Projects Carry Forward			
NCAA Compliance	2018-20	10/11/2018	Issued
Employee Benefits Proportionality*	2018-24	10/12/2018	Issued
Active Directory	2018-30	10/15/2018	Issued
Tuition and Fees	2018-22	10/18/2018	Issued
PeopleSoft - Payroll	2018-21	10/23/2018	Issued
Research Payroll Confirmation (Effort Reporting)	2018-41	11/14/2018	Issued
Student Success Systems	2018-32	N/A	Changed to Consulting Project

*Employee Benefits Proportionality Audit (2018-24) was performed to address the benefits proportionality audit requirement for FY15, FY16, and FY17 prescribed in Rider 8, page III-45, the General Appropriations Act (85th Legislature).

**II. Internal Audit Plan for
Fiscal Year 2019**

FY 2019 Audit Plan	Report Number	Report Date	Status
Required Audits			
FY18 Financial Statement	2019-01	12/7/2018	Issued
NCAA Football Attendance	2019-11	12/11/2018	Issued
THECB - Educational Research Center	2019-07	10/30/2018	Issued
Presidential Travel and Entertainment Assistance	N/A	N/A	Report Issued by UT System Audit Office
FY18 NCAA Agreed Upon Procedures	N/A	N/A	Report Issued by UT System Audit Office
State Auditor's Office (SAO) Statewide Single Audit (Student Financial Aid Follow-up)	N/A	N/A	Report Issued by State Auditor's Office
Cancer Prevention and Research Institute of Texas (CPRIT) Agreed Upon Procedures	N/A	N/A	Report Issued by Weaver and Tidwell, L.L.P.

Deviations from FY 2019 Audit Plan

A) Per Audit Committee approval on November 1, 2018: 1) Conflict of Interest/Conflict of Commitment Audit and 2) the Texas Higher Education Coordinating Board Education Research Center Audit were added to the FY19 Audit Plan. 3) Student Success Systems Audit changed to Consulting Project. 4) Continuous Auditing Program changed to Consulting Project.

B) Per Audit Committee approval on June 18, 2019: 1) Admissions Audit and 2) Kleberg Advanced Microscopy Center (KAMC) Internal Control Review were added to the FY19 Audit Plan. 3) IT Audit Project Management Audit was changed to Consulting. 4) IT Incident Response and 5) Lab Safety were removed from the FY19 Audit Plan.

Texas Education Code, Section 51.9337

TEC §51.9337(h) requires that, "The chief auditor of an institution of higher education shall annually assess whether the institution has adopted the rules and policies required by this section and shall submit a report of findings to the state auditor." The UTSA Office of Auditing and Consulting Services conducted this required assessment for fiscal year 2019, and found that based on the review of current institutional policy and the UT System Board of Regents' Rules and Regulations, the University of Texas at San Antonio has generally adopted all of the rules and policies required by TEC §51.9337(h). Review and revision of institutional and System policy is an ongoing process. These rules and policies will continue to be assessed annually to ensure continued compliance with TEC §51.9337(h).

Texas Government Code, Section 2102.005(b)

Per Texas Government Code, Section 2102.005(b), the Office of Auditing and Consulting Services considered contract processes, controls, and monitoring of UTSA contracts during our annual risk assessment process to develop our FY 2020 annual audit plan.

II. Internal Audit Plan for Fiscal Year 2019
Summary of Recommendations and Responses

Recommendation	Response	Recommendation Status	Estimated Implementation Date
Project Name	NCAA Compliance		
Issue Date	10/11/18		
Review Official Visit Agendas prior to visit occurring.	The UTSA Athletics Compliance Manual regarding Official Visit requests has been edited to include a requirement that an itinerary be included in all Official Visit Pre-Approvals provided to the Athletics Compliance Office.	Implemented	11/30/2018
Ensure process for potential association with Prospective Student Athletes is documented.	A statement for job postings, a supplemental question and a Potential Association form have been created for use when hiring non-coaching positions for the sports of football and basketball.	Implemented	11/30/2018
Log recruiting trips in the Athletics Compliance Software.	Recruiting trips will be logged by the Athletics Business office and the Athletics Compliance Office with cross check with activity logged in the Athletics Compliance Software.	Implemented	11/30/2018
Document Prospective Student Athlete Contact.	A Prospective Student Athletes (PSA) phone number is required anytime an Official Visit or Unofficial visit is requested to ensure phone numbers for all PSAs are maintained. The Compliance Coordinator is routinely reviewing recruiting travel documentation to verify that recruiting contacts are being logged.	Implemented	2/28/2019
Ensure Social Security Numbers are redacted from transcripts.	Policies regarding Social Security Numbers have been reviewed in Rules Education meetings. The Compliance Staff is routinely reviewing files to remove SSN's that may have been inadvertently saved.	Implemented	2/28/2019
Keep UTSA Athletics Compliance Manual current.	Staff member names have been removed from the UTSA Athletics Compliance Manual. Now only titles are included.	Implemented	2/28/2019
Retain evidence of NCAA Rules Education Training.	Rules education efforts have been enhanced and are occurring on a more regular basis. Sign in sheets have been retained for all education sessions.	Implemented	2/28/2019
Project Name	Active Directory		
Issue Date	10/15/18		
Confidential Report	The report contains confidential information that relates to computer security and is not subject to the disclosure requirements of Texas Public Information Act, based on the exception found in Government Code § 552.139. Specific results were shared with appropriate management members and the Institutional Internal Audit Committee.		
Project Name	Tuition and Fees		
Issue Date	10/18/18		
Define and clarify fee administrators roles and responsibilities.	Fee administrators have been identified and confirmed. Bi-annual report and email automatically to department manager & fee administrator is in process. Progress has been made on updating the central fee database.	Ongoing	12/31/2019
Ensure fee assessments and fee justifications are appropriate and accurate.	Financial Affairs and other university offices have taken action to ensure appropriate fee are accessed. The fees database has been updated to include all verified fee descriptions, amounts and justifications and tied to the course catalog. This process will be repeated annually.	Implemented	2/28/2019
Define and clarify tuition and fee processes.	Most of the tuition and fee setting process at UT System is changing, and guidance is forthcoming on how the process will work at UTSA. Reports will be sent showing student fee activity for the last six months to the fee administrators. There is a fee administrator named for all fees.	Ongoing	12/31/2019
Project Name	PeopleSoft - Payroll		
Issue Date	10/23/18		
Limit all campus row level security at each institution.	A report is run quarterly by UT Shared Information Services and shared with the campus for verification of appropriate business need for the all campus role.	Implemented	6/30/2019
Monitor past due timesheets and active employees.	A report has been created that matches active semi-monthly (hourly) and monthly employees against the Payroll Distribution Report and identifies employees who are still active, but not being paid. Two reports have been created to identify late hires and late terminations. The reports compare the People Soft eForm submittal date, the effective termination or hire date, and the action date.	Implemented	6/25/2019
Limit Correction Authorization in the Accounting System.	A review of cross institutions roles with correction capabilities was completed by the Accounting System Cohort. Multiple correction histories were removed and those that were retained were limited.	Implemented	3/31/2019
Create "View Only" role for Provost Office in the Accounting System.	The role was removed from all employees in the Provost Office and the role is no longer used at UTSA. No one outside of Human Resources has access to update faculty contraction information.	Implemented	3/31/2019

II. Internal Audit Plan for Fiscal Year 2019
Summary of Recommendations and Responses

Recommendation	Response	Recommendation Status	Estimated Implementation Date
Project Name	Research Payroll Confirmation (Effort Reporting)		
Issue Date	11/14/18		
Update Payroll Confirmation procedures.	The website has been updated; however, HOP 10.05 Managing and Certifying Effort on Sponsored Programs requires substantive changes. As such, this revised policy requires stakeholder review and will need additional time for the more extensive review and approval process.	Ongoing	12/31/2019
Ensure payroll confirmations are timely.	Payroll Confirmations are sent to PI within 45 days of the six month period ending.	Implemented	4/15/2019
Ensure payroll confirmations include all employees paid with federal funds.	Hourly employees are included in the Payroll Confirmations beginning with September 2018 – February 2019 confirmation period which opened April 15, 2019.	Implemented	2/28/2019
Document IT procedures related to the Payroll Confirmation Application.	Payroll Confirmation Applications Access Management and Change Management procedures have been documented and in accordance with OIT Security Standards. Backup and Disaster Recovery processes have also been documented.	Implemented	3/31/2019
Segregate application maintenance and approval duties for Payroll Confirmation Application.	Segregation of duties among the IT team and the Director have been implemented. System documentation has been implemented to track all changes to the application.	Implemented	1/15/2019
Monitor Payroll Confirmation Application user access rights.	Management has eliminated the super user accounts. In addition, no one on the Research Computing team is able to certify a Payroll Report. Documentation has also been developed to detail the certification process, including when someone other than the PI can certify.	Implemented	1/15/2019
Project Name	Sponsored Projects Compliance (Export Controls)		
Issue Date	5/22/19		
Develop a methodology to allow systematic export controls project tracking in the Financial System.	Restricted research projects will be coded in the PeopleSoft Financial System. Training for UTSA staff on both changes will be implemented within 30 days of implementation.	Ongoing	10/31/2019
Monitor and approve travel to restricted nations.	International travel will be reviewed prior to the trip occurring. Additionally focused training guidance for UTSA administrative staff will be created and will cover export considerations for international travel to include temporary exports of UTSA property, such as laptops. An outreach program to better inform department staff, including department chairs and administrative staff to explain export control requirements will be created.	Ongoing	10/31/2019
Implement training to ensure that departments can evaluate international purchases or shipping.	Export control training will be expanded and new guidance on what categories of items should be reviewed by the Office of Research Integrity will be created.	Ongoing	11/30/2019
Project Name	NCAA Compliance		
Issue Date	9/4/19		
Ensure eligibility certification procedures have been approved by the President.	Collectively, Athletic Compliance and Athletic Certification will create detailed Eligibility Certification Procedures and submit them to the President or Designee for review and approval.	Ongoing	12/31/2019
Review eligibility checklists prepared every semester.	A plan to document evidence of eligibility of checklist review will be prepared every semester.	Ongoing	12/31/2019
Ensure athletes do not drop below 12 hours throughout the semester	The Registrar's Office will run the Registered Athletes report run daily and provide to the Associate AD for Compliance, the Associate AD for Academics and the Assistant Director in the Registrar's Office that oversees Athletics Certification. The report will be reviewed daily to ensure that all athletes are enrolled full time or meet an exception to that requirement.	Ongoing	12/31/2019
Project Name	IT Decentralized Computing General Controls		
Issue Date	9/9/19		
Confidential Report	The report contains confidential information that relates to computer security and is not subject to the disclosure requirements of Texas Public Information Act, based on the exception found in Government Code § 552.139. Specific results were shared with appropriate management members and the Institutional Internal Audit Committee.		

II. Internal Audit Plan for Fiscal Year 2019
Summary of Recommendations and Responses

Recommendation	Response	Recommendation Status	Estimated Implementation Date
Project Name	Admissions		
Issue Date	10/7/19		
Discontinue the use of the Student Success Predictive Model in lieu of the holistic review process.	The holistic review process has been reinstated. Remediative actions have been taken to mitigate any potential impacts of the application of the predictive model on prior admissions.	Implemented	10/7/2019
Follow the holistic review process consistently.	Policies and procedures will be reviewed, revised and reiterated prior to Fall 2020. All committee members will be trained on the current processes, the need to meet decision turnaround times, and the requirement for making appropriate notes/comments.	Ongoing	11/30/2020
Ensure supporting documentation exists for Student Athlete admission decisions.	A new committee review process for athletes was implemented May 2019. An electronic process will be researched for implementation at a later date.	Ongoing	11/30/2019
Upload accurate Application Dates from the Apply Texas System.	The upload process/code will be updated to load the correct application date from ApplyTexas.	Ongoing	11/30/2019
Clearly define usage of admission decision codes in the Student Information System.	New attributes codes have been created for the identified decision groups in the Student Information System. Processes and associated documentation regarding usage of the new attributes codes will be created.	Ongoing	11/30/2019
Ensure student athlete data is accurate in the Student Information System.	The data cleanup is completed and new manual maintenance processes have been implemented to ensure data integrity is maintained. Long-term, the potential for automation will be researched and implemented if it will reduce the manual administrative burden.	Ongoing	11/30/2019
Ensure Student Information Systems records match supporting documentation.	The examples from the audit will be reviewed to determine the cause of the discrepant information. Training will be reviewed, revised as necessary and re-introduced to admissions processors. Admissions processing managers will implement a quality control process for admissions paperwork that will broadly review adherence to procedures.	Ongoing	11/30/2019
Automate critical electronic repeatable processes.	A Business Analyst with admissions experience was hired to work with the Office of Information Technology to automate the ApplyTexas download process and other manual processes within the Admissions, Enrollment and Financial Aid areas.	Ongoing	11/30/2019
Restrict access to the admission forms in the Student Information System.	The new Associate Registrar for Admissions Processing and Enrollment Data Management has been assigned as the Admissions Data Owner responsible for approving and monitoring access to the Admissions Decisions Form and Admissions Rules Form. Inappropriate access will be removed.	Ongoing	11/30/2019
Project Name	Conflict of Interest		
Issue Date	10/8/19		
Review all Conflict of Interest / Conflict of Commitment disclosures.	The current UTSA disclosure portal is being revised to improve access and control of data while implementing automated features such as email reminders and escalation notifications. The current goal is to have new employees disclose in the UTSA Portal beginning in February 2020. All employees will disclose as part of the Annual Compliance Training that occurs in October.	Ongoing	10/31/2020
Update and communicate policies on Conflict of Interest / Conflict of Commitment and related procedures/guidance.	Policies are being reviewed and updated to better capture COI/COC and the intended action is to update compliance training so that every employee is directed to the UTSA portal to disclose any significant business or financial interest and/or significant outside interests/activities and acknowledge understanding of the policy. Reporting the status of disclosures to supervisors, Deans, and Vice Presidents will be discussed as part of the updates.	Ongoing	12/31/2019
Create an Institutional COI policy/procedure.	A policy for Institutional Conflicts of Interest has been drafted and will be delivered to the HOP Committee for stakeholder review.	Ongoing	4/30/2020
Ensure all employee who have no significant business or financial interest and no significant outside interests/activities submit an acknowledgement to that effect.	All employees will disclose as part of the Annual Compliance Training that occurs in October. Additionally, the Senior Vice Provost and Dean of University College plans to lead discussions and collaborations with University Leadership to determine responsible parties for monitoring staff disclosures for completeness and timeliness.	Ongoing	10/31/2020
Update Committee on Conflict of Interest responsibilities.	The website and CCOI membership roster will be updated. The Task Force on COI is advisory to development of training and education materials, particularly as it relates to faculty.	Ongoing	10/31/2019

II. Internal Audit Plan for Fiscal Year 2019
Summary of Recommendations and Responses

Recommendation	Response	Recommendation Status	Estimated Implementation Date
Project Name	Kleberg Advanced Microscopy Center (KAMC) Internal Control Review		
Issue Date	10/8/19		
Document and communicate KAMC Operating Procedure.	Daily management and operating procedures will be documented. Additionally, the KAMC Director has implemented a new collaborative platform that addresses the issues of data, records and communication using Microsoft TEAMS. Under this platform all new and historical forms, contracts, billing and maintenance records are being maintained.	Ongoing	2/28/2020
Review KAMC lab access periodically.	The KAMC Director will review card access biannually on November 30th and May 31st.	Ongoing	10/31/2019
Update iLab data.	The Director for Research Infrastructure Support will perform a semi-annual review of customers and funding sources to ensure customer information is up to date and funding sources are not expired.	Ongoing	10/31/2019
Address overdue invoices.	The Director for Research Infrastructure Support and the Project Coordinator are actively collecting funds owed. Additionally, the Project Coordinator has been sending reminders about outstanding invoices.	Ongoing	10/31/2019
Project Name	Employee Benefits Proportionality		
Issue Date	10/12/18		
No recommendations	The UTSA Accounting Office and the Vice President for Business Affairs identified errors with the Benefits Proportionality by Fund Reports (APS011) Forms for fiscal years 2015, 2016, and 2017. The revised APS011 Forms were submitted to the State Comptroller's Office in November 2018 for resolution.		
Project Name	THECB - Educational Research Center		
Issue Date	10/30/18		
No recommendations	The UTSA access location of the Educational Research Center is in compliance with the Interagency Cooperation Contract terms and applicable state and federal laws and regulations.		
Project Name	FY18 Financial Statement Audit		
Issue Date	12/7/18		
No recommendations	No material adjustments were identified that needed to be recorded in the UTSA AFR or included in the UT System Consolidated AFR. Deloitte issued an unqualified opinion on the UT System Consolidated AFR.		
Project Name	NCAA Football Attendance		
Issue Date	12/11/18		
No recommendations	UTSA complies with NCAA Bylaw 20.9.9.3 regarding home football attendance.		

III. Consulting Services and Nonaudit Services Completed

Consulting Services & Nonaudit Services	Project Number	Project Completed	High Level Objective	Observations/Results/Recommendations
Student Success Systems	2018-32	2/5/2019	Evaluate vendor management and middleware access controls, change management, and backup recovery procedures for EAB Campus and other student success systems.	A presentation of IT Systems with primary and secondary impact to Student Success Systems and their challenges and project management needs was provided to executive leadership and Internal Audit Committee.
IT Project Management	2019-32	8/31/2019	Consult with OIT on institution-wide project management methodology for effective delivery of information resource projects.	Provided Texas Administrative Code information and an audit/risk assessment/program to the Vice President for Information Management and Technology.
SACS Accreditation	2019-58	8/31/2019	Assist the University with the completion of the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) Reaffirmation of Accreditation Compliance Report and other related materials for university accreditation.	Provided feedback on SACSCOC accreditation materials and principles.
UTSA Strategic Planning Consulting	2019-57	8/31/2019	Consult with University leaders on the university initiatives including the Strategic Enrollment and Student Success task forces.	Provided feedback on various new strategic initiatives.
Sponsored Projects Consulting	2019-43	8/31/2019	Consult with the Vice President for Research to review the status of accounts receivable and billing issues for sponsored projects.	Reviewed consulting fees and remained informed of the external consultants accounts receivable review.
Data Analytics Program	2019-56	8/31/2019	Develop various data analytics models in tools (Power BI, SPLUNK, COGNOS, Python, etc..) so techniques and results can be shared with management.	Trained audit staff on Power BI and piloted data analytics tools in support of various audit activities.
Information Security Consulting	2019-33	8/31/2019	Consult with the Compliance Officer and the Information Security Officer to assist/enhance the information security program.	Advised the Compliance Officer and Information Security Officer during two external assessments on risk assessments and network security, provided feedback on the Security Operations Center, and discussed control strategies for emerging risks.
Information Technology Consulting	2019-34	8/31/2019	Consult with the Vice President Information Management and Technology	Advised the Vice President for Information Management and Technology during two external assessments on risk assessments and network security and facilitated discussions with management on physical security, access controls, and technology management tools.
Continuous Auditing Program	2019-61	8/31/2019	Monitor the functionality of key internal controls for high risks identified during previous internal audit engagements to ensure they are working as intended.	Strengthen department and budget transfer processes and reviewed network closet access.

IV. External Quality Assurance Review



Candor. Insight. Results.

August 9, 2017

Mr. Paul Tyler, Interim Chief Audit Executive
The University of Texas at San Antonio

In May 2017, The University of Texas at San Antonio (UTSA) Office of Audit and Consulting Services (IA) completed a self-assessment of internal audit activities in accordance with guidelines published by the Institute of Internal Auditors (IIA) for the performance of a quality assessment review (QAR). UTSA IA engaged an independent review team consisting of three internal audit professionals with extensive higher education experience to perform an independent validation of IA's QAR self-assessment. The primary objective of the validation was to verify the assertions made in the QAR report concerning IA's conformity to the Institute of Internal Auditor's *International Standards for the Professional Practice of Internal Auditing* (the IIA Standards) and Code of Ethics, Generally Accepted Government Auditing Standards (GAGAS), and the relevant requirements of the Texas Internal Auditing Act (TIAA).

The IIA's *Quality Assessment Manual* suggests a scale of three ratings, "generally conforms," "partially conforms," and "does not conform." "Generally conforms" is the top rating and means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the Standards. "Partially conforms" means deficiencies in practice are noted that are judged to deviate from the Standards, but these deficiencies did not preclude the internal audit activity from performing its responsibilities in an acceptable manner. "Does not conform" means deficiencies are judged to be so significant as to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities.

Based on our independent validation of the QAR performed by IA, we agree with IA's overall conclusion that the internal audit function "**Generally Conforms**" with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* and Code of Ethics, as well as with IA's conclusions regarding GAGAS and TIAA requirements. Our review noted strengths as well as opportunities for enhancing the internal audit function.

This information has been prepared pursuant to a client relationship exclusively with, and solely for the use and benefit of, UTSA and The University of Texas System Administration and is subject to the terms and conditions of our related contract. Baker Tilly disclaims any contractual or other responsibility to others based on its use and, accordingly, this information may not be relied upon by anyone other than UTSA and The University of Texas System Administration.

The review team appreciates the cooperation, time, and candid feedback of executive leadership, stakeholders, and IA personnel.

Very truly yours,

Baker Tilly Virchow Krause, LLP



V. Internal Audit Plan for Fiscal Year 2020

FY 2020 Audit Plan	Budget
Assurance Engagements	
Restricted Research Expenditures/National Research University Fund (NRUF) Review	300
Research Financial Reporting (Sponsored Projects Compliance)	350
Research Core Recharge Centers	400
Wireless Network	500
Physical Access Control Processes and DSX System	400
NCAA Compliance	350
Continuous Auditing	300
Security Incident Management UT System Assessment Support	100
FY19 Risk Based Projects Carry Forward	
Admissions	25
Conflict of Interest / Conflict of Commitment	50
NRUF Research Expenditures	100
KAMC Internal Control Review	25
NCAA Compliance	25
Decentralized IT General Controls	75
Assurance Engagements Subtotal	3000
Advisory and Consulting Engagements	
SACS Accreditation	100
UTSA Strategic Planning	200
Information Technology / Information Security	300
Banner/PeopleSoft Optimization	250
Business Process Improvement	400
Campus Committees and Meetings	350
Advisory and Consulting Engagements Subtotal	1600
Reserve	
Reserve	500
Reserve Subtotal	500

V. Internal Audit Plan for Fiscal Year 2020

FY 2020 Audit Plan	Budget
Required Audits	
FY19 Financial Statement	175
FY19 NCAA Agreed Upon Procedures	200
Executive Travel and Entertainment	300
Employee Benefits Proportionality	200
State Auditor's Office (SAO) Annual Reporting Requirements on Procurement Policies	200
NCAA Football Attendance	100
FY20 Financial Statement (Interim)	125
Facilities Audit (Texas Higher Education Coordinating Board)	175
Educational Research Center Access Point Audit (Texas Higher Education Coordinating Board)	100
Presidential Travel and Entertainment Expenditures Review (UT System) Support	20
State Auditor's Office (SAO) Statewide Single Audit (Student Financial Aid Follow-up)	15
Required Audits Subtotal	1610
Investigations	
Investigations	150
Investigations Subtotal	150
Follow-Up	
1st Quarter	100
2nd Quarter	100
3rd Quarter	100
4th Quarter	100
Follow-Up Subtotal	400
Development - Operations	
Internal Audit Committee Meetings	275
Project Status Staff Meetings	375
Teammate Implementation and Maintenance	100
Audit Planning	200
UT System Reporting	40
External Quality Assessment Review	200
Development - Operations Subtotal	1190
Development - Initiatives and Education	
System Audit Initiatives	125
Professional Associations	125
Continuing Professional Education	600
Data Analytics	1000
Development - Initiatives and Education Subtotal	1850
Total Budgeted Hours	10300

V. Internal Audit Plan for Fiscal Year 2020

The following high-level areas contain high and/or critical risks that are not included in the FY20 Audit Plan, but are being addressed by other risk mitigation strategies.

- Budget Process
- Conflict of Interest / Conflict of Commitment
- Construction Management
- Contract / Vendor Management
- Data Governance, Management, & Security
- Faculty Recruitment
- Financial Aid
- Lab Safety / Biosafety
- National Security Collaboration Center
- Protection of Intellectual Property
- Social Media
- Student Enrollment
- Tuition and Fees Management
- Title IX / Sexual Harassment / Assault

V. Internal Audit Plan for Fiscal Year 2020

Risk Assessment Methodology for the Annual Audit Plan

The University of Texas at San Antonio (UTSA) Fiscal Year 2020 Audit Plan outlines the internal audit activities that will be performed by the Office of Auditing and Consulting Services during FY 2020 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 UTSA with the greatest risk are identified for consideration to be audited.

As part of the FY 2020 Audit Plan process, the UT System Audit Office executed a consistent risk assessment approach across all institutions. The common risk assessment approach started at the top with an awareness of critical initiatives and objectives to ensure the risks assessed were the most relevant. 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 assessment process was standardized by creating common terms and criteria, enabling trending of risk and Systemwide comparisons. An emphasis was placed on collaboration with other functions that assess, handle, or manage risk. Information Technology risks represent a broad, high-risk category in our risk assessment and include specific information technology risks related to Title 1, Texas Administrative Code (TAC), Chapter 202, *Information Security Standards*.

VI. External Audit Services Procured in Fiscal Year 2019

- UTSA engaged the firm of Weaver and Tidwell, L.L.P. to conduct the required Agreed-Upon Procedures of the Cancer Prevention and Research Institute of Texas (CPRIT) awards for FY 2018.

VII. Reporting Suspected Fraud and Abuse

The following actions were taken by The University of Texas at San Antonio to implement the following requirements:

The General Appropriations Act (86th Legislature), Section 7.09, page IX-37. Fraud Reporting.

A state agency or institution of higher education appropriated funds by this Act, shall use appropriated funds to assist with the detection and reporting of fraud involving state funds as by:

- (1) providing information on the home page of the entity's website on how to report suspected fraud, waste, and abuse involving state resources directly to the State Auditor's Office. This shall include, at a minimum, the State Auditor's Office fraud hotline information and a link to the State Auditor's Office website for fraud reporting; and*
- (2) including in the agency or institution's policies information on how to report suspected fraud involving state funds to the State Auditor's Office.*

At the bottom of the home page of The University of Texas at San Antonio <http://www.utsa.edu/>, there is link to the UTSA hotline website <https://www.utsa.edu/Compliance/Hotline.html> in which an individual can either report fraud through the UTSA hotline or the State Auditor's Office hotline.

Texas Government Code, Section 321.022. Coordination of Investigations

(a) If the administrative head of a department or entity that is subject to audit by the state auditor has reasonable cause to believe that money received from the state by the department or entity or by a client or contractor of the department or entity may have been lost, misappropriated, or misused, or that other fraudulent or unlawful conduct has occurred in relation to the operation of the department or entity, the administrative head shall report the reason and basis for the belief to the state auditor. The state auditor may investigate the report or may monitor any investigation conducted by the department or entity.

(b) The state auditor, in consultation with state agencies and institutions, shall prescribe the form, content, and timing of a report required by this section.

(c) All records of a communication by or to the state auditor relating to a report to the state auditor under Subsection (a) are audit working papers of the state auditor.

The University of Texas at San Antonio reports such activities to the State Auditor's Office through the following website: <https://sao.fraud.texas.gov/ReportFraud/>