**The University of Texas at San Antonio**
**FY 2019 Annual Audit Plan**

| FY 2019 Audit Plan | Original Budget | Percent of Total | General Objective/Description |
|---|---|---|---|
| **Risk Based Audits** | | | |
| Lab Safety | 400 | | Review the lab inspection process, the lab safety training program, and the lab safety governance structure to ensure labs are functioning safely. |
| NCAA Compliance | 350 | | Determine if there are consistent controls and monitoring in place to ensure continuous compliance with NCAA regulations. |
| IT Incident Response (TAC 202) | 400 | | Ensure there is a institution-wide incident response plan that clearly defines responsible parties, tasks to be performed, predefined procedures that ensures that all response activities are recognized and coordinated to prevent further attacks and damage and ensure the preservation of data to support legal proceedings that may result from an incident. This audit satisfies the Texas Administrative Code 202 biennial audit requirement. |
| IT Decentralized Computing General Controls | 1000 | | Determine the effectiveness of Information Technology General Controls within a sample of decentralized computing areas across campus. The potential general control areas to be included are IT Funding, IT Asset Management, Data Governance, Administration, Access Management, Security Management, Network management, Server management, Backups, Disaster Recovery, Change Management, Problem Management, and Cloud Computing/Vendor Management. |
| IT Project Management | 400 | | Determine if there is a consistent and repeatable published institution-wide project management methodology for effective delivery of information resource projects that solve business problems as outlined in Texas Administrative Code 216 and industry best practices. |
| Continuous Auditing Program | 300 | | Monitor the functionality of key internal controls for high risks identified during previous internal audit engagements to ensure they are working as intended. |
| Sponsored Projects Compliance (Export Controls) | 350 | | Work with the Vice President for Research and the Office of Sponsored Projects Administration to assist with reviewing export control activities to ensure compliance with federal regulations. |
| NRUF (National Research University Fund)/Restricted Expenditures Review | 300 | | Review and compare research expenditure classification to NRUF criteria to minimize risk of misstatement. |
| Risk Based Projects Carry Forward | | | Carry Forward risk based projects from FY 2018 Audit Plan. |
| Research Payroll Confirmation (Effort Reporting) | 100 | | Review the new effort/salary certification process to verify that direct labor charges to, or cost shared on, sponsored projects are accurate and timely. |
| PeopleSoft (Payroll) | 150 | | Assess the PeopleSoft control environment to ensure payroll transactions are correct and properly authorized. |
| Student Success Systems | 150 | | Evaluate vendor management and middleware access controls, change management, and backup recovery procedures for EAB Campus and other student success systems. |
| **Risk Based Audits Subtotal** | **3900** | **43.9%** | |

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| **Risk Based Consulting Projects** | | | |
| SACS Accreditation | 80 | | 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. |
| UTSA Strategic Planning Consulting | 200 | | Consult with University leaders on the university initiatives including the Strategic Enrollment and Student Success task forces. |
| Campus Committees and Meetings | 350 | | Attend campus committees and other meetings with management. |
| Sponsored Projects Consulting | 200 | | Consult with the Vice President for Research to review the status of accounts receivable and billing issues for sponsored projects. |
| Data Analytics Program | 400 | | Develop various data analytics models in tools (Power BI, SPLUNK, COGNOS, Python,etc..) so techniques and results can be shared with management. |
| Information Security Consulting | 100 | | Consult with the Compliance Officer and the Information Security Officer to assist/enhance the information security program. |
| **Risk Based Consulting Subtotal** | **1330** | **15.0%** | |
| **Risk Based Reserve** | | | |
| Reserve | 800 | | Reserve to conduct audits, consulting, internal control reviews, and/or other assurance activities as requested from UT System, management or other external sources. |
| **Risk Based Reserve Subtotal** | **800** | **9.0%** | |
| **Required Audits** | | | |
| FY18 NCAA Agreed Upon Procedures | 200 | | Perform required NCAA Agreed Upon Procedures for FY 2018 on behalf of the UT System Audit Office. (Due 1/15/19) |
| NCAA Football Attendance | 100 | | Review for compliance with NCAA football bowl subdivision attendance requirements. (Due 2/15/19) |
| FY18 Financial Statement | 175 | | Review of UTSA financial statements in support of Deloitte's UT System Consolidated Financial Statement work for FY 2018. |
| FY19 Financial Statement (Interim) | 50 | | Perform interim testing for FY 2019 financial statement audit. |
| Presidential Travel and Entertainment Assistance | 10 | | Assist UT System Audit Office with review of Presidential travel and entertainment expenses. |
| State Auditor's Office (SAO) Statewide Single Audit (Student Financial Aid Follow-up) | 20 | | Assist State Auditors with the FY 2018 & FY 2019 Statewide Single Audit (Student Financial Aid).- (Due February 2019) |
| SAO Annual Reporting Requirement on Procurement Policies | 30 | | Review for compliance with the Texas Education Code §51.9337 requirement that the chief audit executive annually certify to the state auditor that the institution has procurement policies in place that comply with the Texas Education Code requirements for higher education institutions. (Due 11/1/18) |
| Cancer Prevention and Research Institute of Texas (CPRIT) Agreed Upon Procedures | 10 | | Assist with the completion of the agreed upon procedures on UTSA CPRIT research grants. (Due May 2019) |
| **Required Audits Subtotal** | **595** | **6.7%** | |

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| **Investigations** | | | |
| Investigations | 200 | | Reserve to conduct investigations as requested from UT System, management or other external sources. |
| **Investigations Subtotal** | **200** | **2.3%** | |
| **Follow-Up** | | | |
| 1st Quarter | 50 | | Quarterly follow-up on outstanding audit recommendations. |
| 2nd Quarter | 50 | | Quarterly follow-up on outstanding audit recommendations. |
| 3rd Quarter | 50 | | Quarterly follow-up on outstanding audit recommendations. |
| 4th Quarter | 50 | | Quarterly follow-up on outstanding audit recommendations. |
| **Follow-Up Subtotal** | **200** | **2.3%** | |
| **Development - Operations** | | | |
| Internal Audit Committee Meetings | 300 | | Conduct and prepare for Internal Audit Committee meetings. |
| Project Status Staff Meetings | 350 | | Staff meetings to discuss updates/status of multiple audit projects. |
| Teammate Implementation and Maintenance | 100 | | Maintain and upgrade the Teammate audit program libraries and templates and implement the other modules. |
| Audit Planning | 200 | | Prepare audit plan for FY 2020 and make necessary changes to FY 2019 audit plan. |
| UT System Reporting | 20 | | Reporting requests from System, State Auditor's Office, etc. |
| **Development - Operations Subtotal** | **970** | **10.9%** | |
| **Development - Initiatives and Education** | | | |
| System Audit Initiatives | 200 | | Staff participation in System Audit Office Initiatives. |
| Professional Associations | 80 | | Staff activities associated with professional audit related associations. |
| Continuing Professional Education | 600 | | Training for professional staff. |
| **Development - Initiatives and Education Subtotal** | **880** | **9.9%** | |
| **Total Budgeted Hours** | **8875** | **100.0%** | |