

The University of Texas at San Antonio FY 2023 Annual Audit Plan

| FY 2023 Audit Plan                                      | Budget | Percent of Total | Risk     | Primary Taxonomy       | Specialty Audit Used | General Objective/Description   |
|---|--------|------------------|----------|------------------------|----------------------|---|
| <b>Assurance Engagements</b>                            |        |                  |          |                        |                      |   |
| Construction Management Audit                           | 350    |                  | High     | Facilities Management  |                      | Assess adherence to construction management policies and procedures for institutionally managed capital projects.   |
| Gifts/Endowments Audit                                  | 300    |                  | High     | University Development |                      | Provide assurance on the alignment of gift and endowments management and stewardship with strategic initiatives and with compliance with donor intentions and with Section 117 of the Higher Education Act of 1965.   |
| Sponsored Projects Compliance (Uniform Guidance) Audit  | 300    |                  | High     | Research               |                      | Review research and development activities for compliance with federal uniform guidance.  |
| Account Reconciliations and Segregation of Duties Audit | 150    |                  | High     | Finance                | Fraud                | Assess the effectiveness of UTSA's UTS 142.1 Monitoring Plan for the segregation of duties and reconciliation of cost centers and project accounts in detecting potential errors or misappropriation of funds in a timely manner.                                     |
| One Card Audit  | 250    |                  | High     | Finance                | Data Analytics       | Evaluate financial processes and internal control systems in place to ensure adherence to compliance with UTSA's One Card procurement card financial guidelines.  |
| Identity and Access Management Audit                    | 300    |                  | Critical | Information Technology | IT                   | Evaluate the effectiveness of identity/access management for enterprise systems and specific cohorts of users across the university. (Satisfies the Texas Administrative Code 202 - Information Security Standards Audit Requirement)                                 |
| IT General Controls Audit                               | 300    |                  | High     | Information Technology | IT                   | Determine the effectiveness of Information Technology General Controls on the financial systems as viewed from the external audit perspective. Including DBA access, BANNER Access Management, Change Management, Local Server Access, etc...                         |
| Service Now Audit                                       | 500    |                  | High     | Information Technology | IT                   | Assess the effectiveness and service delivery of Service Now, a cloud-based enterprise service management tool that University Technology Services (UTS) uses to manage their designing, creating, delivering, supporting, and managing the lifecycle of IT services. |
| Athletics Risk Based Audit                              | 300    |                  | High     | Auxiliary Services     |                      | Provide assurance to the Athletics Director on operational areas within the Athletics Department.   |

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| Data Analytics / Continuous Auditing   | 1200        |                  | High     | Governance              | Data Analytics       | Develop various data analytics models to perform continuous review of high risk areas/critical controls, including fraud prevention/detection tools.  |
| State Auditor's Office (SAO) Annual Reporting Requirements on Procurement Policies Audit | 250         |                  | Critical | Purchasing/Supply Chain |                      | Review for compliance with the Texas Education Code §51.9337 requirement to allow the chief audit executive to annually certify to the state auditor that the institution has procurement policies in place. (Due 11/1/22) Additionally, review the procurement and contracting processes of goods/services within the UTSA Contract Management Handbook to ensure the controls in place are working as intended. |
| UT System Audit - Presidential Travel and Entertainment Audit                            | 20          |                  | Medium   | Finance                 |                      | Assist UT System Audit Office with review of Presidential travel and entertainment expenses.  |
| Carryforward   | 50          |                  | N/A      | N/A                     |                      | Carry Forward risk based projects from FY 2022 Audit Plan.  |
| <b>Assurance Engagements Subtotal</b>  | <b>4270</b> | <b>48.1%</b>     |          |                         |                      |   |
| <b>Advisory and Consulting Engagements</b>   |             |                  |          |                         |                      |   |
| Business Affairs Consulting - Workflow/Segregation of Duties                             | 150         |                  | High     | Finance                 | Data Analytics       | Consult with the Senior Vice President for Business Affairs and the Senior Associate Vice President for Financial Affairs on improvements in defining supervisory approval expectations and workflows.  |
| Backups/Business Resiliency Consulting   | 100         |                  | High     | Information Technology  | IT                   | Consult with the Department of Risk & Emergency Management to assist in evaluating University's Decentralized & Centralized IT processes and procedures for disaster preparedness and to ensure the continuance of important business functions in the event of a disruption.   |
| Enrollment/Admissions Consulting   | 100         |                  | Critical | Enrollment Management   | Data Analytics       | Consult with the Senior Vice Provost for Strategic Enrollment on processes improvements for Graduate Admissions, BANNER Security, and Financial Aid processes.  |
| Enterprise Risk Management(ERM) Consulting   | 160         |                  | High     | Risk Management         |                      | Consult with Senior Vice President for Institutional Strategic Planning, Compliance Risk Management, and Office Operations & Chief of Staff, Compliance Officer, and Chief Legal Officer to assist with the development of the Enterprise Risk Management program.  |
| Campus Committee Meetings  | 400         |                  | N/A      | N/A                     |                      | Attend campus committees and other meetings with management.  |
| <b>Advisory and Consulting Engagements Subtotal</b>                                      | <b>910</b>  | <b>10.2%</b>     |          |                         |                      |   |

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| <b>Required Engagements</b>                                  |            |                  |        |                       |                      |   |
| FY22 NCAA Agreed Upon Procedures                             | 250        |                  | High   | Auxiliary Services    |                      | Perform required NCAA Agreed Upon Procedures for FY 2022 on behalf of the UT System Audit Office. (Due 1/15/23)   |
| Football Attendance Audit                                    | 50         |                  | High   | Auxiliary Services    |                      | Review for compliance with NCAA football bowl subdivision attendance requirements. (Due 2/15/23)  |
| State Auditor's Office Single Audit Follow Up                | 50         |                  | High   | Enrollment Management |                      | Follow up on the State Auditor's Office observation from the FY 2020 Statewide Single Audit (Student Financial Aid). (Due February 2023)  |
| FY22 Financial Statement                                     | 175        |                  | Medium | Finance               |                      | Review of UTSA financial statements in support of Deloitte's UT System Consolidated Financial Statement work for FY 2022.   |
| FY23 Financial Statement (Interim)                           | 100        |                  | Medium | Finance               |                      | Perform interim testing for FY 2023 financial statement audit.  |
| Facilities Audit (Texas Higher Education Coordinating Board) | 100        |                  | Low    | Facilities Management |                      | Assist the THECB Peer Review Team in assessing and verifying compliance with the accurate reporting of campus facilities and project funding as outlined in Texas Education Codes §61.0572, §61.0582, and §61.0583. |
|  |            |                  |        |                       |                      |   |
| <b>Required Engagements Subtotal</b>                         | <b>725</b> | <b>8.2%</b>      |        |                       |                      |   |
| <b>Investigations</b>  |            |                  |        |                       |                      |   |
| Investigations   | 200        |                  |        |                       |                      | Reserve to conduct investigations as requested from UT System, management or other external sources.  |
|  |            |                  |        |                       |                      |   |
| <b>Investigations Subtotal</b>                               | <b>200</b> | <b>2.3%</b>      |        |                       |                      |   |
| <b>Reserve</b>   |            |                  |        |                       |                      |   |
| Reserve  | 150        |                  |        |                       |                      | Reserve to conduct audits, consulting, internal control reviews, and/or other assurance activities as requested from UT System, management or other external sources.   |
|  |            |                  |        |                       |                      |   |
| <b>Reserve Subtotal</b>                                      | <b>150</b> | <b>1.7%</b>      |        |                       |                      |   |

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| <b>Follow-Up</b>   |             |                  |      |                  |                      |   |
| 1st Quarter  | 75          |                  |      |                  |                      | Quarterly follow-up on outstanding audit observations.  |
| 2nd Quarter  | 75          |                  |      |                  |                      | Quarterly follow-up on outstanding audit observations.  |
| 3rd Quarter  | 75          |                  |      |                  |                      | Quarterly follow-up on outstanding audit observations.  |
| 4th Quarter  | 75          |                  |      |                  |                      | Quarterly follow-up on outstanding audit observations.  |
|  |             |                  |      |                  |                      |   |
| <b>Follow-Up Subtotal</b>                                    | <b>300</b>  | <b>3.4%</b>      |      |                  |                      |   |
| <b>Development - Operations</b>                              |             |                  |      |                  |                      |   |
| Internal Audit Committee Meetings                            | 275         |                  |      |                  |                      | Conduct and prepare for Internal Audit Committee meetings.  |
| Project Status Staff Meetings                                | 450         |                  |      |                  |                      | 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 changes.  |
| Audit Planning   | 200         |                  |      |                  |                      | Prepare audit plan for FY 2024 and make necessary changes to FY 2023 audit plan.  |
| UT System Reporting  | 50          |                  |      |                  |                      | Reporting requests from UT System, State Auditor's Office, etc.   |
| External Quality Assurance Review                            | 200         |                  |      |                  |                      | Perform a self-assessment and assist in the performance of the External Quality Assessment of the Office of Auditing and Consulting Services (Triennial Requirement). |
|  |             |                  |      |                  |                      |   |
| <b>Development - Operations Subtotal</b>                     | <b>1275</b> | <b>14.4%</b>     |      |                  |                      |   |
| <b>Development - Initiatives and Education</b>               |             |                  |      |                  |                      |   |
| New Audit Management Software Preparation and Implementation | 150         |                  |      |                  |                      | Prepare for the implementation of the new audit management software system to replace Teammate in order to live September 1, 2023.                                    |
| System Audit Initiatives                                     | 100         |                  |      |                  |                      | Staff participation in UT System Audit Office Initiatives.  |
| Professional Associations                                    | 300         |                  |      |                  |                      | Staff activities associated with professional audit related associations.   |
| Continuing Professional Education                            | 500         |                  |      |                  |                      | Training for professional staff.  |
|  |             |                  |      |                  |                      |   |
| <b>Development - Initiatives and Education Subtotal</b>      | <b>1050</b> | <b>11.8%</b>     |      |                  |                      |   |
| <b>Total Budgeted Hours</b>                                  | <b>8880</b> | <b>100.0%</b>    |      |                  |                      |   |