Engagement Title	Budgeted Hours	Engagement Risk Ranking	Primary Taxonomy	Engagement Objective
Assurance Engagements				
Research Data Security	400	Critical	Research	Assess UTSA's planned procedures and procedures in place to adhere to the NSPM-33 that mandates the establishment of research security programs at major institutions receiving federal funds and the Regents Rule 10902: Research Security Policies that requires establishing a research security program that addresses key risk areas identified by federal and state governments, including National Security Presidential Memorandum-33 and Texas Education Code Section 51.956.
Lab Safety / Biosafety	350	High	Research	Assess processes and infrastructure for securing and handling biological, chemical, and hazardous materials.
Procurement Policies and Processes	200	High	Finance	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. (Satisfies the 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 11/1/24)
Grants Financial Reporting	300	High	Finance	Validate actions taken to address Huron recommendations on the timeliness, accuracy, and completeness of grant financial reporting.
Employee Onboarding / Offboarding Process	300	High	Human Resources	Assess the effectiveness of processes and controls for new employees and terminated employees.
Construction Management	300	High	Facilities Management	Provide assurance on new Real Estate, Planning and Development construction management policies and procedures.
Athletics	300	High	Athletics	Assurance testing of controls identified by management in 2024 gap assessment to be in-place and functioning.
Privileged Account / Access Management Audit	300	Critical	Information Technology	Determine if practices to grant, manage, and monitor highly privileged access to UTSA information resources are in place and effective, and comply with applicable Texas Administrative Code (TAC) §202.76 security control standards. (Co-sourced 100 hours of 300 hours)
Restricted Area Access Audit	200	Critical	Risk Management & Compliance	Determine if all restricted areas (i.e. cyber labs, data centers) have been identified and that physical access to these area are appropriately restricted.
Financial Aid Disbursement Verification	300	Critical	Student Services & Enrollment Management	Determine if the verification processes in place to ensure proper disbursement are efficient & effective. Noting repeat findings in SAO audits.
44.4%	2,950	Assurance Engagements Subtotal		

Advisory Engagements				
TEC 51.3525 - Consulting	250	Critical	Risk Management & Compliance	Provide insight to prepare for the State Auditor's Office required quadrennial TEC 51.3525 audit of higher education institutions.
Patch Management Consulting	150	Critical	Information Technology	Determine the root causes and magnitude of the unapplied patches.
Information Technology Disaster Recovery Consulting	50	High	Information Technology	Consult with Business Continuity group on how to integrate Business Continuity and IT Disaster Recovery in the new system.
Business Affairs Consulting	100	Medium	Finance	Consult with the University Controller to create a fraud training presentation from Business Service Centers and other university parties.
Research Consulting	100	High	Research	Consult with Interim VPREDKE regarding new regulations and emerging risks.
Data Analytics Operations	150	N/A	N/A	Continued exploration into tools (DA, RPA, and AI), resources, and data sources to enable Internal Audit Department process improvement and audit project data analysis without reliance upon individual employees with specialized skill sets. Continually exploring data sources for anomalies/flags that may indicate a need for further review.
12.0%	800	**Advisory Engagements Subtotal**		
Required Engagements				
FY24 NCAA Agreed Upon Procedures	40	High	Athletics	Assist with required NCAA Agreed Upon Procedures for FY 2024. UT System Audit Office will use a 3rd party service provider to perform the NCAA agreed-upon procedures. (Due 1/15/25)
FY24 State Auditor's Office Single Audit	40	Critical	Student Services & Enrollment Management	Assist and coordinate with the State Auditor's Office for the FY 2024 Follow-up Statewide Single Audit (Student Financial Aid). (Due February 2025)
FY24 Financial Statement Audit	120	Medium	Finance	Review of UTSA financial statements in support of Deloitte's UT System Consolidated Financial Statement work for FY 2024.
FY25 Financial Statement Audit (Interim)	80	Medium	Finance	Perform interim testing for FY 2025 financial statement audit.
4.2%	280	**Required Engagements Subtotal**		
Investigations				
Investigations	100	N/A	N/A	Reserve to conduct investigations as requested from UT System, management or other external sources.
1.5%	100	**Investigations Subtotal**		
Reserve				
Reserve	250	N/A	N/A	Reserve to conduct assurance, consulting, internal control reviews, and other activities as requested by UT System, management, or other external sources.
3.8%	250	**Reserve Subtotal**		

The University of Texas at San Antonio
FY 2025 Annual Audit Plan

Follow Up				
Follow Up - First Quarter	75	N/A	N/A	Quarterly follow-up on outstanding audit observations.
Follow Up - Second Quarter	75	N/A	N/A	Quarterly follow-up on outstanding audit observations.
Follow Up - Third Quarter	75	N/A	N/A	Quarterly follow-up on outstanding audit observations.
Follow Up - Fourth Quarter	75	N/A	N/A	Quarterly follow-up on outstanding audit observations.
4.5%	300	**Follow Up Subtotal**		
Development - Operations				
Internal Audit Committee Meetings	250	N/A	N/A	Conduct and prepare for Internal Audit Committee meetings.
Project Status Staff Meetings	450	N/A	N/A	Staff meetings to discuss updates/status of multiple audit projects.
Audit Planning	150	N/A	N/A	Prepare audit plan for FY 2026 and make necessary changes to FY 2025 audit plan.
UT System/SAO/External Reporting	40	N/A	N/A	Reporting requests from UT System, State Auditor's Office, etc.
13.4%	890	**Development - Operations Subtotal**		
Development - Initiatives and Education				
System Audit Initiatives	80	N/A	N/A	Staff participation in UT System Audit Office Initiatives.
Professional Associations	400	N/A	N/A	Staff activities associated with professional audit related associations.
eCase Implementation	200	N/A	N/A	Implement the eCase audit management software.
Continuing Professional Education	400	N/A	N/A	Training for professional staff.
16.2%	1,080	**Development - Initiatives and Education Subtotal**		
	6,650	**Total Budgeted Hours**		