

The University of Texas at San Antonio FY 2022 Annual Audit Plan

FY 2022 Audit Plan	Budget	Percent of Total	Risk	Primary Taxonomy	Specialty Audit Used	General Objective/Description
Assurance Engagements						
Foreign Influence Audit	350		Critical	Research		Provide assurance to the Vice President for Research Economic Development and Knowledge Enterprise on processes that affect foreign influence disclosure requirements.
State Auditor's Office National Research University Fund Audit	150		Critical	Research	Data Analytics	Assist the State Auditor's Office (SAO) and Vice President for Research staff in the completion of the SAO National Research University Fund Audit of FY20 and FY21.
Vulnerability and Incident Response Audit	300		Critical	Information Technology	IT	Evaluate the effectiveness of vulnerability and incident management and University's governance activities, policies and procedures. (Satisfies the Texas Administrative Code 202 - Information Security Standards Audit Requirement)
Identity and Access Management Audit	400		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)
Microsoft 365 Internal Audit	250		Critical	Information Technology	IT	Assess the governance for Microsoft 365 & Azure services used to review the security posture and key configurations for the Microsoft TEAMS and OneDrive. (Satisfies the Texas Administrative Code 202 - Information Security Standards Audit Requirement)
Gifts/Endowments Audit	300		Critical	University Development	Data Analytics	Provide assurance on the alignment of gift and endowments management, compliance, and stewardship with strategic initiatives.
Construction Management Audit	350		Critical	Facilities Management		Assess adherence to construction management policies and procedures for institutionally managed Capital Projects.
Clery Act Audit	250		High	Auxiliary Services		Provide assurance on the accuracy and completeness of Clery Act Statistics included in the Annual Security Report.
Data Analytics and Continuous Auditing	1200		High	Governance	Data Analytics	Develop various data analytics models to perform continuous review of high risk areas/critical controls, including compliance with the Higher Education Emergency Relief Fund (HEERF) Financial Aid Disbursements and Institutional Spending.
Athletics Risk Based Audit	300		High	Auxiliary Services		Provide assurance to the Athletics Director on operational areas within the Athletics Department.
State Auditor's Office (SAO) Annual Reporting Requirements on Procurement Policies	250		High	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 11/1/21) 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	20		Medium	Finance		Assist UT System Audit Office with review of Presidential travel and entertainment expenses.
Carryforward	150		N/A	N/A		Carry Forward risk based projects from FY 2021 Audit Plan.
Assurance Engagements Subtotal	4270	48.1%				

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Advisory and Consulting Engagements						
Enrollment Services Consulting	175		Critical	Enrollment Management	Data Analytics	Consult with the Provost and Dean of Graduate School on processes improvements for Graduate Admissions processes.
Disaster Recovery / Business Continuity Consulting	100		High	Information Technology	IT	Consult with the Department of Risk & Emergency Management to assist in evaluating University's Decentralized IT processes and procedures for disaster preparedness and to ensure the continuance of important business functions in the event of a disruption.
Hardware and Software Asset Management Consulting	75		High	Information Technology	IT	Consult with University Technology Solutions\Information Security to assist in evaluating University processes and procedures to ensure an adequate Information Technology asset management framework.
Physical Access Control Process Consulting	200		High	Auxiliary Services	Data Analytics	Provide advisory services and data analytics to aid in the reevaluation of physical security requirements, business objectives, processes, strategic plans, and technology viability.
University Technology Solutions/Information Security Consulting	100		N/A	Information Technology	IT	Consult with the Vice President for Information Management and Technology and the Chief Information Security Officer to assist in assessing key and emerging processes and programs.
Consulting Process Improvements - Research	150		High	Research		Consult with the VP for Research Economic Development and Knowledge Enterprise to assist in assessing key and emerging processes and programs.
Campus Committee Meetings	400		N/A	N/A		Attend campus committees and other meetings with management.
Advisory and Consulting Engagements	1200	13.5%				
Required Engagements						
FY21 NCAA Agreed Upon Procedures	250		High	Auxiliary Services		Perform required NCAA Agreed Upon Procedures for FY 2021 on behalf of the UT System Audit Office. (Due 1/15/22)
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 2022)
FY21 Financial Statement	115		Medium	Finance		Review of UTSA financial statements in support of Deloitte's UT System Consolidated Financial Statement work for FY 2021.
FY22 Financial Statement (Interim)	160		Medium	Finance		Perform interim testing for FY 2022 financial statement audit.
FY20 & FY21 Employee Benefits Proportionality	200		Medium	Finance		Legislative mandate to review the FY 20 and FY21 university's salary expenditures and associated employee benefits funded through the State of Texas general revenue appropriation to ensure compliance with the General Appropriations Act.
Facilities Audit (Texas Higher Education Coordinating Board)	50		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.
Required Engagements Subtotal	825	9.3%				

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Investigations						
Investigations	100					Reserve to conduct investigations as requested from UT System, management or other external sources.
Investigations Subtotal	100	1.1%				
Reserve						
Reserve	200					Reserve to conduct audits, consulting, internal control reviews, and/or other assurance activities as requested from UT System, management or other external sources
Reserve Subtotal	200	2.3%				
Follow-Up						
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.
Follow-Up Subtotal	300	3.4%				
Development - Operations						
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 2023 and make necessary changes to FY 2022 audit plan.
UT System Reporting	50					Reporting requests from UT System, State Auditor's Office, etc.
Development - Operations Subtotal	1075	12.1%				
Development - Initiatives and Education						
System Audit Initiatives	100					Staff participation in UT System Audit Office Initiatives.
Professional Associations	310					Staff activities associated with professional audit related associations.
Continuing Professional Education	500					Training for professional staff.
Development - Initiatives and Education	910	10.2%				
Total Budgeted Hours	8880	100.0%				