

**The University of Texas at San Antonio  
FY 2021 Annual Audit Plan**

<b>FY 2021 Audit Plan</b>	<b>Budget</b>	<b>Percent of Total</b>	<b>Risk</b>	<b>Primary Taxonomy</b>	<b>Specialty Audit Used</b>	<b>General Objective/Description</b>
<b>Assurance Engagements</b>						
FY21 Clery Act Reporting Audit	400		High	Auxiliary Services	Data Analytics	Provide assurance on the accuracy and completeness of Clery Act Statistics included in the Annual Security Report.
FY21 CARES Disbursements Audit	250		Critical	Academic Support	Data Analytics	Review Financial Aid Disbursements and Institutional Spending for compliance with the federal CARES Act funding.
FY21 Office 365 Audit	400		Critical	Information Technology	IT	Assess risks associated with the Office 365/azure usage. The scope for the audit includes a risk-based review and assessment of governance, monitoring and technical controls.
FY21 Cyber Security Audit	300		Critical	Information Technology	IT	Evaluate the organization's cyber security posture in relation to its compliance with governmental security objectives, policies, standards and processes. (Satisfies the Texas Administrative Code 202 - Information Security Standards Audit Requirement)
FY21 NRUF/Restricted Expenditures Audit	250		Critical	Research	Data Analytics	Review and compare research expenditure classification to NRUF criteria to minimize risk of misstatement.
Research Risk Based Audits	200		Critical	Research		Internal Audit will engage in agile, risk assurance activities based on collaborations with the VP for Research Economic Development and Knowledge Enterprise. Potential audit topics include Research Centers and Institutes and Research CORES.
Academic Affairs Risk Based Audits	200		Critical	Academic Support	Data Analytics	Internal Audit will engage in agile, risk assurance activities based on collaborations with the Provost and Senior VP for Academic Affairs. Potential topics include Admissions and Counseling/Mental Health Services.
NCAA Compliance Audit	305		High	Auxiliary Services		Determine if there are consistent controls and monitoring in place to ensure continuous compliance with NCAA regulations.
Data Analytics & Continuous Auditing	1200		High	Governance	Data Analytics	Develop various data analytics models to perform continuous review of high risk areas/critical controls.
State Auditor's Office (SAO) Annual Reporting Requirements on Procurement Policies and Contract Management Handbook Review	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.
Presidential Travel and Entertainment Expenditures Review (UT System) Support	20		Medium	Finance		Assist UT System Audit Office with review of Presidential travel and entertainment expenses.
Carryforward	300		N/A	N/A		Carry Forward risk based projects from FY 2020 Audit Plan.
<b>Assurance Engagements Subtotal</b>	<b>4075</b>	<b>45.9%</b>				
<b>Advisory and Consulting Engagements</b>						
Consulting/Process Improvements - Business Affairs	225		High	Governance		Consult with the Senior VP for Business Affairs to assist in ensuring adequate internal controls continue to exist for process changes that have occurred due to COVID-19.
Consulting/Process Improvements - Research	175		High	Governance		Consult with the VP for Research Economic Development and Knowledge Enterprise to assist in assessing key and emerging processes and programs.
Consulting/Process Improvements - Academic Affairs	150		High	Governance		Consult with the Provost and Senior VP for Academic Affairs to assist in assessing key and emerging processes and programs.
Consulting/Process Improvements - Information Technology/Security	100		Critical	Information Technology		Consult with the VP for Information Management and Technology 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.
<b>Advisory and Consulting Engagements Subtotal</b>	<b>1050</b>	<b>11.8%</b>				

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<b>Required Engagements</b>						
FY20 NCAA Agreed Upon Procedures	250		High	Auxiliary Services		Perform required NCAA Agreed Upon Procedures for FY 2020 on behalf of the UT System Audit Office. (Due 1/15/21)
NCAA Football Attendance	100		Medium	Auxiliary Services		Review for compliance with NCAA football bowl subdivision attendance requirements. (Due 2/15/21)
FY20 Financial Statement	115		Medium	Finance		Review of UTSA financial statements in support of Deloitte's UT System Consolidated Financial Statement work for FY 2020.
FY21 Financial Statement (Interim)	160		Medium	Finance		Perform interim testing for FY 2021 financial statement audit.
Facilities Audit (Texas Higher Education Coordinating Board)	175		High	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.
Educational Research Center Access Point Audit (Texas Higher Education Coordinating Board)	150		Medium	Information Technology	IT	Review THECB Educational Research Center Access Point with the Texas Demographic Center for compliance with contractual requirements.
State Auditor's Office Single Audit	100		High	Enrollment Management		Assist State Auditors with the FY 2020 Statewide Single Audit Follow-up (Student Financial Aid). (Due February 2021)
<b>Required Engagements Subtotal</b>	<b>1050</b>	<b>11.8%</b>				
<b>Investigations</b>						
Investigations	125					Reserve to conduct investigations as requested from UT System, management or other external sources.
<b>Investigations Subtotal</b>	<b>125</b>	<b>1.4%</b>				

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<b>Reserve</b>						
Reserve	175					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>175</b>	<b>2.0%</b>				
<b>Follow-Up</b>						
1st Quarter	100					Quarterly follow-up on outstanding audit recommendations.
2nd Quarter	100					Quarterly follow-up on outstanding audit recommendations.
3rd Quarter	100					Quarterly follow-up on outstanding audit recommendations.
4th Quarter	100					Quarterly follow-up on outstanding audit recommendations.
<b>Follow-Up Subtotal</b>	<b>400</b>	<b>4.5%</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	130					Maintain and upgrade the Teammate audit program libraries and templates and implement the other modules.
Audit Planning	200					Prepare audit plan for FY 2022 and make necessary changes to FY 2021 audit plan.
UT System Reporting	50					Reporting requests from System, State Auditor's Office, etc.
<b>Development - Operations Subtotal</b>	<b>1105</b>	<b>12.4%</b>				
<b>Development - Initiatives and Education</b>						
System Audit Initiatives	100					Staff participation in 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>900</b>	<b>10.1%</b>				
<b>Total Budgeted Hours</b>	<b>8880</b>	<b>100.0%</b>				