

The University of Texas at San Antonio
FY 2024 Annual Audit Plan

FY 2024 Audit Plan	Budget	Percent of Total	Risk	Primary Taxonomy	Specialty Audit Used	General Objective/Description
Assurance Engagements						
Identity and Access Management	350		Critical	Information Technology	IT	Assess the effectiveness of identity/access management for applications, systems, and specific cohorts of users across the university. (Satisfies the Texas Administrative Code 202 - Information Security Standards Audit Requirement)
Data Backups	300		Critical	Information Technology	IT	Determine that data backups exists are secure, accurate, available, and recoverable for critical systems and research to meet legal, regulatory, business, academic, and research objectives if the system/application or physical location is destroyed, damaged, or ransomed. (Satisfies the Texas Administrative Code 202 – Information Security Standards Audit Requirement)
Email Security and Management	400		Critical	Information Technology	IT	Assess the security, confidentiality, integrity, and availability of the email environment maintained by UTSA. (Primary access point for ransomware and other malware attacks)
NSPM-33 Readiness Assessment	250		High	Research	N/A	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.
Grant Financial Reporting and Billing	300		High	Research	Data Analytics	Validate actions taken to address Huron recommendations on the timeliness, accuracy, and completeness of grant financial reporting.
Lab Safety / Biosafety	400		High	Research	N/A	Assess processes and infrastructure for securing and handling biological, chemical, and hazardous materials.
Employee Onboarding/Offboarding Processes	300		High	Human Resources	Data Analytics	Assess the effectiveness of processes and controls for new employees and terminated employees.
Athletics Risk Based Audit	300		High	Auxiliary Services	N/A	Provide assurance to the Athletics Director on operational or compliance areas within the Athletics Department.
Facilities Store Purchasing Processes	125		High	Purchasing/Supply Chain	Fraud	Validate actions taken to address the KPMG Facilities Stores purchasing recommendations.
Procurement Policies and Processes	250		High	Purchasing/Supply Chain	N/A	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 11/1/23)
Data Analytics	200		High	Governance	Data Analytics	Hours budgeted to provide assistance with data analysis for planned assurance engagements or advisory engagements.
Carryforward for FY23 Audit Plan Engagements	100		N/A	N/A	N/A	Complete carryforward projects from FY 2023 Audit Plan.
Assurance Engagements Subtotal	3275	40.9%				

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Advisory Engagements						
Information Technology Consulting	125		Critical	Information Technology	IT	Consult with CISO and UTS regarding new regulations and emerging risks.
Research Consulting	125		Critical	Research	N/A	Consult with Interim VPREDKE regarding new regulations and emerging risks.
Construction Management Consulting	150		High	Facilities Management	N/A	Consult with Real Estate, Planning and Planning on new construction management policies and procedures.
Equal Opportunity Services Consulting	100		High	Governance	N/A	Consulting with Equal Opportunity Services on UTSA's TAC \$3.19 Penalty Matrix implementation procedures.
88th Legislative Session Compliance - Diversity, Equity and Inclusion (DEI)	100		High	Finance	N/A	Provide insight to prepare for the State Auditor's Office required quadrennial Senate Bill 17 DEI audit of higher education institutions.
Campus Committee Meetings	400		N/A	N/A	N/A	Attend campus committees and other meetings with management.
Advisory Engagements Subtotal	1000	12.5%				
Required Engagements						
FY23 NCAA Agreed Upon Procedures	40		High	Auxiliary Services	N/A	Assist with required NCAA Agreed Upon Procedures for FY 2023. UT System Audit Office will use a 3rd party service provider to perform the NCAA agreed upon procedures. (Due 1/15/24)
State Auditor's Office Single Audit	50		High	Enrollment Management	N/A	Assist and coordinate with the State Auditor's Office for the FY 2023 Statewide Single Audit (Student Financial Aid). (Due February 2024)
FY23 Financial Statement Audit	115		Medium	Finance	N/A	Review of UTSA financial statements in support of Deloitte's UT System Consolidated Financial Statement work for FY 2023.
FY24 Financial Statement Audit (Interim)	160		Medium	Finance	N/A	Perform interim testing for FY 2024 financial statement audit.
Joint Admissions Medical Program (JAMP)	100		Low	Finance	N/A	Provide assurance that UTSA complies with the JAMP Council Agreement requirements and the JAMP Expenditures Guidelines. (Due 10/31/23)
Required Engagements Subtotal	465	5.8%				

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Investigations						
Investigations	200					Reserve to conduct investigations as requested from UT System, management or other external sources.
Investigations Subtotal	200	2.5%				
Reserve						
Reserve	250					Reserve to conduct assurance, consulting, internal control reviews, and other activities as requested by UT System, management, or other external sources
Reserve Subtotal	250	3.1%				
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	3.7%				
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 2025 and make necessary changes to FY 2024 audit plan.
UT System Reporting	50					Reporting requests from UT System, State Auditor's Office, etc.
External Quality Assurance Review	200					Assist in the performance and coordination of the External Quality Assessment of the Office of Auditing and Consulting Services with Baker Tilly (Triennial Requirement).
Data Analytics Operations	200					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.
Development - Operations Subtotal	1475	18.4%				
Development - Initiatives and Education						
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 go live in FY24.
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.
Development - Initiatives and Education Subtotal	1050	13.1%				
Total Budgeted Hours	8015	100.0%				