The University of Texas of the Permian Basin



AUDIT PLAN Fiscal Year 2014-15

> Office of Internal Audit 4901 E. University Odessa, Texas 79762

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Overview

The University of Texas of the Permian Basin (UTPB) Fiscal Year 2014-15 Audit Plan is a description of the internal audit activities that will be performed by the UTPB Office of Internal Audit during the upcoming fiscal year. In accordance with the Texas Internal Auditing Act (Texas Government Code 2102), The University of Texas System (UT System) Policy Number 129, The Institute of Internal Auditors' (IIA) Standard 2000 (Performance Standards), Generally Accepted Governmental Auditing Standards (Yellow Book), and specific instructions from the UT System Audit Office, we have prepared a formal audit plan for FY 2014-15. This audit plan allows the Chief Audit Executive (Director of Internal Audit) at UTPB to carry out the responsibilities of the Office of Internal Audit in accordance with IIA Standards and under the direction of the Internal Audit Committee (IAC).

Our overall objective was to develop a standardized audit plan for fiscal year 2014-15 (Appendix A) consistent with the Internal Audit Charter and with UTPB's mission and goals, which addresses the highest risks within UTPB.

The University has completed a Risk Assessment process in order to identify certain areas by level and type of risk. The Risk Assessment includes "Tier One" risks (Appendix B), which are those risks that have been identified as having a potential to impact the University's strategic goals and objectives. Also included are risks identified as "Tier Two" (Appendix C and D), which represent the sub-processes of the Tier One risks.

Accordingly, the UTPB Office of Internal Audit will:

- Provide assistance as directed by the UT System for the external audit of the Annual Financial Report for the year ending August 31, 2014, and other projects;
- Review internal controls in financial operations for compliance with UT System policies and procedures;
- Emphasize economical and efficient use of resources and accomplishment of established objectives and goals for operations in risk-based audits determined through the risk assessment process; and
- Perform required projects and special requests made by UT System, executive management, and as approved by the Internal Audit Committee.

In preparation of the Audit Plan, input was received from the members of the UTPB Internal Audit Committee, Executive Management, Deans, Directors, and Department Heads. The Internal Audit Committee is comprised of the following members:

Dr. W. David Watts, President
Dr. Daniel Heimmermann, Provost and Vice President for Academic Affairs
Teresa Sewell, Senior Associate Vice President for Student Services
Dr. Juli Ratheal, Assistant Vice President of Research & Dean of Graduate Studies
Dale Cassidy, Vice President for Business Affairs
Annette Ferguson, Director of Financial Services
Caron Perkins, Director of Human Resources
Steven Larizza, Chief Information Security Officer
Don Wood, external member
Peggy Dean, external member

In addition to approval from the UTPB Audit Committee, the Audit Plan requires several additional levels of review and approval from the UT System Chief Audit Executive; the UT System Audit, Compliance, and Management Review Committee; and the UT System Board of Regents.

Budget and Staffing

FY 2013-14 continued with a number of changes regarding the internal audit function at UTPB. Positions of Director and Internal Auditor II that were filled late in the prior FY 2012-13 continued to be staffed throughout the year. In addition, the vacant position of Internal Auditor I was filled in June 2014. Consequently, the proposed budget for fiscal year 2014-15 includes all three positions. The calculation of available audit hours is presented in the attached Appendix F.

UT System Requirements

This section of the Audit Plan includes audits that have been requested by The University of Texas System Executive Management and/or the Board of Regents as communicated by the UT System Audit Office.

Audit of the Annual Financial Report for FYE August 31, 2014

Audit procedures, as directed by UT System and the external auditor, will be performed for the UT Systemwide audit of the combined Annual Financial Report (AFR). The Office of Internal Audit will assist UT System auditors with fieldwork for the FY 2013-14 AFR during the fall and winter of 2014. Interim field work for the FY 2014-15 AFR is expected to take place in the summer of 2015.

UTS Regents' Rule 20205 - Presidential Travel and Entertainment

The UT System policy on Presidential expenses went into effect as of September 1, 2006. This policy requires an annual audit of the President's travel and entertainment expenses. UT System will conduct an audit of the President's Office in FY 2014-15 with UTPB providing coordination and assistance as required.

Executive Travel and Entertainment Expenses Audit

In FY 2012-13, UT System began requiring all institutions to conduct an audit of the travel and entertainment expenses of executive management. We will conduct this audit in FY 2014-15 as required.

UT Share Post-Implementation Review

Internal Audit will review procedures and validate data as directed by UT System Audit Office regarding the conversion process from DEFINE to PeopleSoft.

Subcertification and Monitoring Plan

This audit is to determine if the UTPB Accounting Department has developed and maintained an adequate monitoring plan over subcertification of expenditures, and to verify the assertions on segregation of duties and account reconciliations. It is required to be performed annually within 60 days of the end of the fiscal year.

Externally Required Audits

Joint Admission Medical Program Grant

This biennial audit is required by grant restrictions. This audit will be performed in FY 2014-15 and will cover the two fiscal years ended August 31, 2014. It is due for completion and submittal by October 31, 2014.

TAC 202

This audit, which is required biennially, is to evaluate compliance with Texas Administrative Code Section 202 on information resources standards of practice for institutions of higher education. This audit was included in the FY 2013-14 Audit Plan and will not be required in FY 2014-15.

Benefits Funding Proportionality

Governor Perry has requested all public universities in the state to perform a review of the calculations related to the proportional funding of employee benefits using state funds. Consequently, we will be performing this audit in FY 2014-15 as directed by UT System.

UT PERMIAN BASIN Appendix A Fiscal Year 2015 Audit Plan

FY 2015 Audit Plan Audit/Project	Budgeted Hours	% of Total	Description
Financial			- Doods priori
Annual Financial Report - FY 2014	80		Assistance to the external auditor for completion of the FY 2014 financial statement audit.
Annual Financial Report - Interim - FY 2015	60		Perform interim procedures to assist external auditor prepare for FY 2015 financial statement audit.
State of Texas Single Audit - State Auditor's Office	20		Provide assistance to State Auditor's Office for federal portion of Statewide Single (A-133) Audit.
Financial Subtotal	160	4%	-
Operational			
Presidential Travel and Entertainment Expense for FY 2014	40		Assist UT System Audit office with audit of compliance with UT System and Board of Regents Rule 20205 for Presidential Travel, Entertainment, and University Residence Maintenance Expenses.
Executive Travel and Entertainment Expense for FY 2014	160		Review travel and entertainment expenses for FY 2014 for executive management. Complete audit on sample of executive travel and entertainment expenses as required by UT System. Determine whether expenditures related to travel and entertainment associated with university events of those that report directly to the university President are appropriate, accurate, an in compliance with university and System policies.
JAMP audit for FYs 2013 and 2014 Risk Based Tier One Audits	120		Two-year audit required by the Texas Joint Admission Medical Program
Donations	300		To assess compliance with institution's donations policy and procedures and the adequacy of the procedures in accordance with donor requirements and IRS reporting. Will be examining whether or not donations were used in activities as specified by the donor.
Human Resources	300		Review internal controls and procedures and test individual employee payroll data, special pay, and vacation and sick leave balances. Review segregation of duties and assigned roles and permissions within PeopleSoft.
Accounting	120		Review segregation of duties, and assigned roles and permissions within PeopleSoft.
Pro Cards	240		Review internal controls and procedures and perform testing of transactions.
Cash handling	240		Review internal controls and procedures and perform testing of deposits.
<u>Carryforward Audits</u> Contract Management	80		Identify and test contracts to determine if they are being properly reviewed and monitored.
Operational Subtotal	1600	39%	

UT PERMIAN BASIN Appendix A Fiscal Year 2015 Audit Plan

FY 2015 Audit Plan	Budgeted	% of	
Audit/Project Compliance	Hours	Total	Description
Subcertification and Monitoring Plan	160		Determine whether the Accounting Department has developed an adequate monitoring plan over sub-certifications and validate the assertions on segregation of duties and account reconciliations (UTS142.1) - The Internal Audit Director shall perform annual testing, within 60 days of the fiscal year end, of the Monitoring Plan and the subcertifications, and validate the assertions on segregation of duties and account reconciliations.
	100		reconditations.
Benefits Funding Proportionality	160		Required by the State of Texas. Verify proportionality calculations are correct.
Compliance Subtotal	320	8%	
Information Technology			
Risk Based Tier One Audits			
Social media	240		To determine compliance with UTPB social media policies, Higher Education Opportunity Act and other applicable policies, procedures, laws, and regulations.
UT Share Post-implementation review	160		Required by UT System.
Laptop and tablet inventory	80		To determine that all laptops, tablets and other mobile devices are being properly used and acccounted for.
Information Technology Subtotal	480	12%	
Follow-up			
Follow-up on outstanding audit findings	160		Follow-up on prior outstanding audit findings and recommendations.
Follow-up Subtotal	160	4%	

UT PERMIAN BASIN Appendix A Fiscal Year 2015 Audit Plan

FY 2015 Audit Plan	Budgeted	% of	
Audit/Project	Hours	Total	Description
Projects			
Annual Audit Plan	100		Preparation of annual risk assessment and audit plan.
Annual Internal Audit Report	50		Preparation of the Annual Internal Audit Report, due on November 1st of each year, per the Texas Internal Auditing Act (Chapter 2101 Government Code).
Quality Assurance Review Activities	40		Review audit procedures and documentation to assure adherence to IIA standards.
External Quality Assessment	80		Self-assessment and assistance provided for external assessment.
Annual Audit Risk Assessment	80		Preparation and assessment of annual audit risk assessment.
Training provided by IA	20		Training to be provided as needed in vital areas - Training time need for budget heads and new staff
Internal Audit Committee	100		Preparation and participation in audit committee meetings by Director and staff. Includes one on one
Compliance Committee	160		meetings between the Director and Audit Chair and/or committee members.
Professional Organizations	16		Participation by Director.
UT System Council Meetings	40]	Participation by Director and staff.
Performance Metrics - UT System	50	1	Participation by Director.
	30	1	Preparation of quarterly performance metric scorecard.
UT Share - UT System	40	1	
Other Required Work - UT System	30	1	
Outside Audits - Coordination		1	Coordination and communication between affected University department and outside auditors. Includes
	80	1	monitoring status and results of all outside audits.
TeamMate, website development/maintenance	60		
Projects Subto	otal 876	21%	
Reserve	7tai 070	21%	
	1		Special requests from Descident/Evenutive Management Audit Committee
Special Requested Audits / Consulting	520		Special requests from President/Executive Management, Audit Committee, unanticipated events,
- Francisco Controlling	320		investigations, consulting, and to-be-determined UT System engagements.
Reserve Subto	otal 520	13%	1
Total Hours	4116	100%	

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5	General	3. Information Technology	НМ	Security of IT data and systems	HM	Security of laptop and mobile devices	HM	IRD recruitment and retention	HM	PeopleSoft implementation	HL	Maintenance and updating of university website	MM	Proper use of systems / equipment for work-related purposes											
6	General	2. Finance	нн	Recruitment and retention of qualified accounting staff		Accurate and effective accounting processes	НМ	Fiscal controls to adequately safeguard and account for cash and other institutional assets	НМ	Accurate and timely financial reporting to external and internal users	HL	Effective and accurate institutional budgetary process													
	General	1. Governance	нм	Strategic planning and organizational goals	нм	Business continuity plans	HM	Title IX compliance for institution																	
8	General	5. Human Resources	нн	Institution-wide employee recruitment and retention		Payroll data / vacation and sick leave balances / PeopleSoft implementaion	HL	Timely and accurate criminal background checks of prospective employees	MM	HR staff development and training	MM	Improper release of confidential employee information	ML	Compliance with State and Federal requirements											
9	Academic	17. Athletics	нм	Compliance with NCAA requirements	НМ	Title IX compliance for Athletics	MM	Implementation of football / expansion of athletic programs																	
10	Academic	15. Instruction	НН	Recruitment and retention of qualified faculty		Maintain accreditation for the institution and all programs																			
11	Academic	14. Academic Support	нм	Reporting of semester credit hours - conversion from POISE to PeopleSoft	HL	Protection of confidential student and employee information	МН	Inability to communicate with online students	МН	Student retention / lack of student engagement in campus life	MM	Reconciliation of payment of Academic Partnerships	MM	Copyright clearances for online classes											
12	General	6. Facilities Management	HM	Facilities Condition / Deferred Maintenance	HL	Communication of emergency procedures	MM	Construction management and outsourced services	MM	Compliance with Americans with Disabilities Act (ADA)															
13	Academic	19. University Development	нм	Compliance with donor requirements and objectives	HL	Improper release of confidential donor information																			
14	Academic	20. Auxiliary Services	нм	Recruitment and retention of qualified police officers	HL	Health and safety issues regarding student housing																			
15	General	4. Research	нм	Safety of research facilities	MM	Use of animal subjects or unsafe animal labs	MM	Time and effort reporting	ML	Safeguarding of intellectual property															
16	General	8. Supply Chain	HM	Contract management													\dashv								+-
17	Academic	13. Student Services	HL	Safety in child care center	HL	Awarding of federal and state financial aid funds	мм	Inappropriate behavior by members of student clubs and organizations	186	Student safety related to student activities								Ų.							

UT PERMIAN BASIN Appendix B Fiscal Year 2015 Audit Plan Risk Assessment Tier 1

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₄]C	ategory	Operation/Process	N XS	Risk	Risk	Risk	Risk	Risk	Risk As	Risk	Risk	Risk	38	Risk	S S S S S S S S S S S S S S S S S S S	Risk		Risk	Risk	Sisk R	Risk	Ask R	Risk	S X X	Risk		lisk Ra
8 Ac	cademic	12. Admissions	HL	Student records and confidentiality	МН	Reporting on number of students	MM	Reporting dual credit grades																	1101		
9 Ac	cademic	16. Colleges		Safety of academic labs and studios	HL	Improper release of confidential patient information	MM	Proper use and monitoring of grant funds	ML	Proper supervision and safety of nursing students	ML	Nursing Shortage Reduction under 70 Program															
Ge	eneral	11. Public Services		Wagner-Noel Performing Arts Center	HL	Student safety in STEM charter school						riogram					10.			-							T
Ge	eneral	7. Property Management	MM	Inventory and capital assets																+		+	1	+	+		+
Ac	cademic	18. University Relations	MM	Public information requests																		+					+
3 G6	eneral	9. Legal											+		_	-		\vdash		+		-		-	+		+
4 Ge	eneral	10. Risk Management											+		_	_		-		+			-	- 0	-		+

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0 11 10	R Ra	sk Ran		ik Ran		k Ranking		Risk Ranking
Operation/Process	Risk	Risk	Risk	훘	Risk	Risk	Risk	S. S.
1. Governance								
1.1 Board of Regents								
1.2 Other Board Committees								
1.3 Compliance Program & Auditing		-		2000				
1.4 Institutional Audit Committee								
1.5 Ethics & Standards of Conduct	Report and investigate sexual harrassment claims	НН	Provide employee training and procedure updates regarding Title IX compliance	HH	Disseminate information to staff and students regarding Title IX compliance			
1.6 Organizational Structure & Accountability								
1.7 Oversight and Public Communications								\vdash
1.8 Policy Management								\vdash
1.9 Business Continuity	HM Fomulate and update an	HM	Disseminate emergency / disaster					\vdash
	overall business continuity plan for the institution		procedures to staff and faculty					
1.10 Joint Ventures								
1.11 Strategic Planning and Metrics	Meet funding requirements fo both current and future needs	HL	Develop overall mission, vision and goals	HL	Integrate mission, goals and objectives into institutional activities, programs and operations	HL	Anticipate future changes and develop plans to meet those challenges	
2. Finance								
2.1 Accounting	HH Recruit and retain qualified staff by providing compensation levels commensurate with local economy	HM	Provide effective and relevant training on an ongoing basis	HM	Track and report student financial aid/grants in an accurate and timely manner.	ММ	Maintain current information on inventory and capital assets	
2.1.1 Accounts Receivable	HM Maintain accurate records on accounts receivable and doubtful accounts	нм	Accurately track and record student tuition and fees					
2.1.2 Debt Service								
2.1.3 Financial Statement Close & Reporting	HM Comply with UT System, State and Federal reporting requirements	е						
2.1.4 Travel and Entertainment	Review travel and entertainment claims and pro card transactions							
2.1.5 Regulatory - Internal Revenue Service								
2.2 Budgeting /Decision Support	HL Include and document financial commitments in budgetary process							
2.3 Accounts Payable	Implement proper controls over accounts payable and other disbursements	HL	Review account subcertifications and support for expenditures					
2.4 Payroll								
2.5 Cash Management/Treasury & Investments								
3. Information Technology						-		
3.1 Operations	Recruit and retain qualified staff by providing compensation levels commensurate with local economy	HL	Provide information on website that is accurate, revelant and timely	HL	Maintain adequate physical security controls / access	ММ	Maintain updated inventory listing of all desktop equipment	
3.1.1 Data Center						Dr. N. Z.		

Operation/Process	Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking		k Ranking
3.1.10 System Access	НМ	Maintain procedures over employee termination /	НМ	Maintain controls to minimize unauthorized system access by	₩	Require regular changes to employee passwords	œ .	Risk	R. R. S.
3.1.11 Change Management	HIM	checkout process Maintain and up-to-date controls and procedures regarding social media		hackers or downloading of malware					
3.1.12 Systems Development Life Cycle									\vdash
3.1.2 Job Scheduling 3.1.3 Help Desk/Desktop Support									
3.1.4 Network	-		_						
3.1.5 Operating Systems									\vdash
3.1.6 Outsourcing							-		\vdash
3.1.7 Mobile Devices	нм	Encrypt all mobile devices / laptops	HM	Maintain updated inventory listing of all mobile equipment					\Box
3.1.8 Disaster Recovery/Business Continuity	НМ	Maintain updated plans for disaster recovery / business continuity							
3.1.9 Governance			***						
3.2 Compliance									-
3.2.1 Payment Card Industry Compliance									\vdash
3.3 Applications									\vdash
3.3.1 Back Office/ Financial Systems									
3.3.2 Database Systems									
3.3.3 ERP Systems									
3.3.4 Interfaces		-							
3.3.5 Post-Implementation	НМ	Ensure roles and assignments are accurately maintained				*			
3.3.6 Pre-Implementation									\vdash
4. Research			100						\vdash
4.1 Sponsored Programs Administration									
4.10 Institutional Review Board									
4.11 Partnerships			1 - V//					200	
4.12 Academic Initiatives & Institutes-Centers 4.2 Time & Effort Reporting	8.08.0	Provide accurate reporting of	3000						
4.2 Time & Effort Reporting	IVIIVI	Provide accurate reporting of employee hours and expense allocated to reimbursable grants							
4.3 Accounting & Reporting	MM	Provide training to staff, faculty and principal investigators regarding allocation of costs							
4.4 Biosafety	HM	Monitor and oversee safety of science and research labs by staff and faculty		Have regular inspection of facilities made by the UTPB Health and Safety Officer	HM	Pass inspection of animal research facility by USDA		Oversee lab facilities and policies by Lap Policy and Safety Committee	ММ

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	Ř Risk	Risk Ra	Risk	Risk Ra	Risk	Risk Rar	Risk	Risk Ran
4.5 Publications & Intellectual Property	Develop and maintain procedures to adequately address ownership and safeguarding of intellectual property							
4.6 Compliance	Oversee animal research facilities and policies by Institutional Animal Care and Use Committee							
4.7 Medical Centers and Programs 4.8 PHD								
4.9 Clinical Trials		+						
5. Human Resources								+-+
5.1 Benefits	Maintain accurate individual payroll info and vacation and sick leave balances	HM	Ensure employee balances accurately rolled over into PeopleSoft					
5.2 Compensation	Process payroll in an accurate and timely manner							
5.3 Employee Records	Maintain procedures to safeguard confidential employee information	MM	Work with UTPB Compliance Officer and UT System for proper release of confidential records as appropriate					
5.4 Employee Relations	Comply with all UT System, State and Federal requirements							
, and the second	Recruit and retain qualified staff and faculty for the institution	HM	Provide compensation levels commensurate with local economy	HL	Process requests for employee background checks in the most time effective and accurate manner			
•	Provide ongoing training and staff development in various areas of HR							
6.1 Construction	Monitor construction activities on an ongoing basis							
6.2 Planning and Design								
6.3 Maintenance	Maintain facilities on an ongoing basis. Keep deferred maintaince to the minimum	HL	Monitor and track condition of facilities					
6.4 Security and Access	Monitor compliance with ADA provisions on campus-wide basis and provide ongoing training as appropriate							
6.5 Environmental Health and Safety	Promptly communicate campus-wide notifications due to emergency							
6.6 Motor Pool 6.7 Utilities								
7. Property Management								
7.1 Fixed Asset/Capital Management	Maintain current information on inventory and capital assets							
7.2 Leasing Property								

Operation/Process

8. Supply Chain

- 8.1 Materials Management
- 8.1.1 Receiving & Warehousing
- 8.2 Purchasing
- 8.2.1 Bidding
- 8.2.2 Contracting
- 8.2.3 Leases
- 8.2.4 Agreements

9. Legal

- 9.1 Contracting Oversight
- 9.2 Fraud
- 9.3 Open Records & Records Retention

10. Risk Management

- 10.1 Enterprise Risk Management
- 10.2 Insurance
- 11. Public Services
- 11.1 Prefreshman Programs
- 11.2 Extended Education
- 11.3 Community Outreach Programs
- 11.4 Community Centers

Risk	Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking
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Track and monitor contracts for compliance ongoing basis							
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							+
Oversee contracted management of Wagner Noel Performing Arts Center / ensure contractor compliance with terms		in order to help achieve profit	ММ	Provide an accounting and reporting on all sources of revenues and expenses	MM	Maximize endowment revenues to support ongoing maintenance and operations	
Provide safe environment and proper supervision for students enrolled in the STEM academy							
	Track and monitor contracts for compliance ongoing basis Oversee contracted management of Wagner Noel Performing Arts Center / ensure contractor compliance with terms Provide safe environment and proper supervision for students enrolled in the STEM	Risk Track and monitor contracts for compliance ongoing basis Oversee contracted management of Wagner Noel Performing Arts Center / ensure contractor compliance with terms Provide safe environment and proper supervision for students enrolled in the STEM	Risk Risk Risk Track and monitor contracts for compliance ongoing basis Oversee contracted management of Wagner Noel Performing Arts Center / ensure contractor compliance with terms Provide safe environment and proper supervision for students enrolled in the STEM	Risk Risk Risk Risk Risk Risk Risk Risk	Risk Risk Risk Risk Risk Risk Risk Risk	Risk Risk Risk Risk Risk Risk Risk Risk	Risk & Ri

	Ranking		Risk Ranking		Risk Ranking		Ranking		Ranking		Risk Ranking
Operation/Process	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk R
12. Admissions									Ī	1	
12.1 Enrollment and Registration	МН	Accurately report number of enrolled students									
12.2 Orientation						190				 	
12.3 Recruitment											
12.4 Student Records - Registrar	HL	Maintain confidentiality of student records and information	MM	Accurately report grades for dual credit students							
13. Student Services											_
13.1 Administration											
13.2 Career Centers											-
13.3 Disability Services								-			-
13.4 Healthcare											
13.5 Judicial Affairs											-
13.6 Recreation and Activities	HL	Provide a safe environment for children in child care center in Student Activities Center	HL	Comply with State mandated health directives and UT System and UTPB policies regarding the child care center	ML	Provide proper level of supervision in fitness center	ML	Review planned student activities for potential risks or hazards	ML	Provide information and support for faculty and students traveling	
13.7 Student Organizations	MM	Supervise club / organization activities by faculty or staff advisor	MM	Approve club activities or events by the Office of Student Life							
13.8 Academic Advising											\vdash
13.9 Financial Aid	HL	Award financial aid to students in accordance with federal and state guidelines									
14. Academic Support	НМ	Accurately report semester credit hours form IRPE and POISE	MM	Reconcile payment of Academic Partnerships	MM	Use third parties to perform copyright clearances for online classes					
14.1 Course Development											
14.2 Degree Program Development											
14.3 Library Services											
14.4 Management of Departments	МН	Obtain and verify valid email addresses for online students									

Operation/Process	Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking
14.5 Student Retention and Graduation	MH	Provide opportunities for involvement to enhance student retention					<u>~</u>		œ		α
15. Instruction					4						
15.1 Tuition and Fees Management											
15.2 Accreditation	HM	Maintain fully accredited programs with accrediting agencies	НМ	Provide sufficient resources for oversight of programs for accreditation purposes	HM	Review programs by outside consultant to ensure compliance with requirements	НМ	Review programs by the Office of Institutional Effectiveness on annual basis			
15.3 Faculty Productivity											\vdash
15.4 Faculty Recruitment	HH	Recruit and retain qualified faculty by providing compensation levels commensurate with local economy	НМ	Provide appropriate teaching venues	НМ	Provide effective and relevant training	HL	Include faculty in the development of priorities and policies		Maintain open lines of communication with faculty	
15.5 Faculty Tenure and Development	20000000										
16. Colleges											
16.1 College of Architecture											
16.2 College of Arts and Humanities	HM	Maintain visual art studios that are in compliance will safety standards									
16.3 College of Behavioral Science											
16.4 College of Business										T1	
16.5 College of Communications											
16.6 College of Education	MM	Gain understanding of grant requirements	MM	Provide ongoing review of budgets and expenditure of grant funds							
16.7 College of Engineering	НМ	Maintain academic engineering, chemistry and science labs that are in compliance wth safety standards									

Or	oerat	ion/	Process
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16.8 College of Health Services16.9 College of Law16.10 College of Liberal Arts16.11 College of Nursing

16.12 College of Pharmacy

16.13 College of Public Policy

16.14 College of Sciences and Math

16.15 Colleges - Specialty College

16.16 Colleges - General Studies

17. Athletics

18. University Relations

- 18.1 Alumni Programs
- 18.2 Government Affairs
- 18.3 Marketing & Communications
- 18.4 Public Affairs

19.University Development

19.1 Gifts and Endowments

Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking	Risk	Risk Ranking
	-									
HL	Provide oversight of students to ensure protection of private patient information when obtaining clinical experience	ML	Provide oversight of nursing students when obtaining clinical experience to ensure safety procedures are being followed and to guard against accidental needle sticks	ML	Comply with requirements for the Nursing Shortage Under 70 Reduction Program. Ensure expenditures are for valid program objectives.					
HM	Provide ongoing	HM	Maintain gender equity in	LIDA	Adhere to NCAA	D 20 4	Describe attalents	2.72.2		
	staff training on Title IX compliance	T (W)	programs, services and support for student athletes	HW	rules regarding recruitment of athletes / obtain training on ongoing basis / monitor any involvement by outside parties	ММ	Provide athletic facilities to adequately meet overall program expansion and addition of football	MM	Monitor student athlete grades and eligibility status on ongoing basis	MM
ММ	Address public information requests in a manner prescribed by UT System policy	ML	Comply with State and UT System requirements regarding public information requests	ML	Release accurate information as authorized by UT System					
НМ	Reconcile donations to internal accounting records and to endowment statements from UT System	HL	Maintain accurate donor records including purpose of donation	HL	Maintain procedures to ensure confidentiality of donor information	HL	Maintain donor records separately from other institutional information using internal donor / endowment software	ML	Provide timely and accurate acknowledgeme nt of gifts to institution	MM

	Ranking		Ranking		Ranking		Ranking		Risk Ranking		Ranking
Operation/Process	Risk	Risk	Risk Sign	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk
19.2 Foundation											
19.3 Capital Campaigns											
20. Auxiliary Services											
20.1 Mail							2227				
20.2 Computers/Printing											
20.3 Bookstore											
20.4 Food											
20.5 Campus Police/Security	HM	Recruit and retain qualified officers by providing compensation levels commensurate		Provide effective and relevant training on an ongoing basis							
20.6 Student Housing	HL	Construct additional capacity to meet growing student enrollment	HL	Maintain safe atmosphere for students living on campus	MM	Maintain high level of occupancy of student housing units					
20.7 Events											

UT PERMIAN BASIN Appendix E Fiscal Year 2015 Audit Plan High Risks Not Covered

TIER ONE ACTIVITIES:

g Risk	Explanation/Mitigation	Internal Audit Action
Finance		
Recruitment and retention of qualified staff	Non-audit and compliance issue. Rely upon management oversight.	None in FY 2015
Accurate and timely financial reporting to external and internal users	Rely upon outside audits of financial statements and financial aid in FY 2015.	None in FY 2015
Human Resources		
Institution-wide employee recruitment and retention	Non-audit and compliance issue. Rely upon management oversight.	None in FY 2015
Governance	*	
Strategic planning and organizational goals	Non-audit and compliance issue. Rely upon management oversight.	None in FY 2015
Business continuity plans	Rely upon management oversight.	None in FY 2015
Title IX compliance	Rely upon compliance monitoring and management oversight.	None in FY 2015
Athletics		
Compliance with NCAA requirements	Rely upon compliance monitoring and management oversight. Audit findings from most recent audit by UT System resolved in current fiscal year.	NCAA compliance audited every three years by UT System. Next audit to occ in FY 16, and will cover FY 15.
Title IX compliance	Rely upon compliance monitoring and management oversight.	None in FY 2015
Instruction Recruitment and retention of qualified faculty Loss of accreditation	Non-audit and compliance issue. Rely upon management oversight. Non-audit and compliance issue. Rely upon management oversight.	None in FY 2015 None in FY 2015
Academic Support	nvon-addit and compliance issue. Kely apon management oversight.	INone in FY 2015
Academic Support		
Incorrect reporting of semester credit hours in transition from		Conversion to PeopleSoft included in
POISE to PeopleSoft - Campus Solutions	Rely upon UT Share efforts in development stage.	UTRGV project. Not expected to be
	incely apon or strate enorts in development stage.	converted/implemented until Fall 2015.
Facilities Management		
Facilities Condition / Deferred Maintenance	Rely upon management oversight.	None in FY 2015
Auxiliary Services		
Recruitment and retention of qualified police officers	Rely upon management oversight.	None in FY 2015
Research		
Safety of research facilities	Rely upon compliance monitoring and management oversight.	None in FY 2015
Safety of academic labs and studios	Rely upon compliance monitoring and management oversight.	None in FY 2015
Information Technology		
Security of IT data and systems	Rely upon TAC 202 System Security audit being conducted in FY 2014	Audited in FY 2014
Recruitment and retention of qualified staff	intery apon the 202 dystem decurity addit being conducted in F1 2014	

UT Permian Basin Appendix F Fiscal Year 2015 Audit Plan Available Audit Hours

Calculation of Available Hours

	Director	Internal Auditor II	Internal Auditor I	Total	%
Audit & Project	1,116	1,504	1,496	4,116	66%
General Administration	600	200	200	1,000	16%
Training/CPE	100	80	120	300	5%
Holidays	104	104	104	312	5%
Vacation & Sick Leave	160	192	160	512	8%
Total Hours	2,080	2,080	2,080	6,240	100%

The total hours are based on all 3 budgeted positions being filled for the entire year. No vacancies are anticipated.

Note:

UT PERMIAN BASIN Appendix G Fiscal Year 2015 Audit Plan Five Year History

Engagement	FY 2010	FY 2011	FY 2012	FY 2013	FY 201
dits	_				
Annual Financial Report	X	X	X	System	X
Follow Up Audit	X		X		
Enterprise Risk Management Process	X				
Monitoring Plan and Sub-Certification Audit	X	X			Х
Contract Management					Х
Texas Higher Education Coordinating Board Facilities Audit	X				
Cash Management and Handling Audit		X			
Grant Compliance		X			
Dependents Eligibility Audit			X		3
Information Technology Inventory and Laptop Encryption				System	
TAC 202 Information Security Audit	X		System		X
Information Security Program Index Audit		X	,		
Information Technology Governance Audit			System		
NCAA compliance				System	
Work-Study Employment Audit		X			
President's Travel and Entertainment Expenses	X	System	X	System	Syster
Executive Travel and Entertainment Expenses					X
JBS Public Leadership InstituteChange in Management	X				
JAMP		X			
Admissions-Departmental		X			
Procard	1	X			
Information Resources Department		X			
Human Resources		X			
Central Stores		X			
Visual and Performing Arts		X			
Vice President for Business Affairs		X			
Small Business Development Center		Х			
cial Projects					16
CO2 Conference Review	X				
OSAT Review	X				

UT PERMIAN BASIN Appendix G Fiscal Year 2015 Audit Plan Five Year History

Engagement	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Contract review for VPBA		X			
NCAA analytical review		Х			
Departmental Expenditure Review of Continuing Ed		X			
Endowment Fee Review					X
Wagner-Noel Performing Arts Center Reconciliation					X
Athletic Donations Review					X
Event Revenue and Expenditure Review for VPBA		Х			
Audit Finding Summary for VPAA		Х			
Accounting Director Transition			X		