

The University of Texas of the Permian Basin
Appendix A - Audit Plan
FY 2018

Engagements	Original Budget	Percent of Total	Primary Taxonomy	Specialty Audit Used	General Objective/Description
Risk Based Audits					
Financial Aid	400		15. Enrollment	Data Analytics	Review policies, procedures and controls
Title IX Compliance	400		1. Governance		Examine compliance with Title IX requirements
Change in Management - Office of the President	100		1. Governance		Review policies, procedures and controls
College of Nursing	200		2. Finance	Data Analytics	Review policies, procedures and controls and perform testing of expenses, revenues, time and leave documentation, contracts, grants inventory and compliance to UT System and UTPB policies
TAC 202 - System Security (required by statute but audit procedures are risk based)	240		3. Information Technology		Review compliance with TAC 202 requirements
Carryforward from FY 2017	200		2. Finance		Completion of FY 2017 audits
Risk Based Audits Subtotal	1540	32.5%			
Required Audits (External and/or Internal)					
Annual Financial Report - FY 2017	45		2. Finance		Perform audit procedures at direction of external auditor
Annual Financial Report - Interim Procedures - FY 2018	5		2. Finance		Perform audit procedures at direction of external auditor
UTS 142.1 - Segregation of Duties and Accounts Reconciliation	200		2. Finance		Determine compliance with UTS 142.1
Presidential Travel and Entertainment Expense	10		2. Finance		Provide assistance to UT System Audit Office as needed
State of Texas Federal Single Audit - Student Financial Aid Cluster	10		2. Finance		Provide assistance to the State Auditor's Office as needed
JAMP - Joint Admissions Medical Program - FY 2017	40		2. Finance		Review reported revenues and expenses in FY 2017
Executive Travel and Entertainment Expense	200		2. Finance	Data Analytics	Review compliance with UTPB and UT System policies
Required Audits Subtotal	510	10.8%			
Consulting Projects					
As needed projects	120				
Uniform Guidance - Sponsored Projects and Research	40				
UT Share - PeopleSoft	80				
Consulting Subtotal	240	5.1%			

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Investigations					
Investigations, complaints, hotline tips	350				Perform investigations and follow-up on audit-related complaints and hotline tips
Investigations Subtotal	350	7.4%			
Follow Up					
General follow-up	200				Follow-up work on outstanding audit recommendations
Athletics Academic Integrity	50				FY 2017 audit
Effort Certification and Reporting	100				FY 2017 audit
TRS Retiree Rehires	50				FY 2017 internal report
Follow Up Subtotal	400	8.4%			
General Reserve					
Special requested or unanticipated audits and/or projects	520				To provide for special requests from the President, executive management, audit committee, unanticipated events, and to-be-determined UT System engagements, that have not been specifically budgeted
General Reserve Subtotal	520	11.0%			
Development - Operations					
Annual Risk Assessment and Audit Plan	130				Required annually
Annual Internal Audit Report - FY 2017	40				Required annually - covers audit activity during FY 2017
Internal Quality Assurance Review Activities	40				Review internal audit procedures, documentation and overall quality control practices to assure conformance to IIA and GAGAS standards

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External Quality Assurance Review	20				Provide assistance to external reviewers, including peer reviewer - required every 3 years
Training provided by Internal Audit	20				As needed
Internal Audit Committee	240				Preparation for audit committee meetings and meetings with audit committee members
Compliance	10				Participation in compliance activities
TeamMate, IDEA, IT issues, website maintenance	200				Activities in regard to TeamMate auditing application, data analysis techniques and other IT related events
Performance Metrics	40				Compilation of performance metrics on quarterly basis as requested by UT System
Other Required Work - UT System	80				Other work required by UT System
Outside Audit Coordination/Tracking	40				Coordination and monitoring of status of outside audits
UT System Council Meetings	40				Attend meetings of UT System Audit Council as required
Development - Operations Subtotal	900	19.0%			
Development - Initiatives and Education					
Professional Organizations	40				Participation in the IIA, AICPA, ACFE and ACUA organizations
Required Continuing Professional Education (CPE)	120				Required continuing education in order to maintain professional certifications
Other Training	120				Other necessary training
Development - Initiatives and Education Subtotal	280	5.9%			
Total Budgeted Hours	4740	100.0%			