

**The University of Texas Permian Basin
FY 2022 Annual Audit Plan
FY 2022 Internal Audit Estimated Budget \$354,358**

FY 2022 Audit Plan	Budget	Percent of Total	Risk	Primary Taxonomy	Specialty Audit Used	General Objective/Description
Assurance Engagements						
Workflow / PO-1 Controls - HR	250		High	Information Technology	IT	Examine automated HR workflow/PO-1 processes and controls.
Export and Intellectual Property Procedures and Controls	250		High	Research	IT	Evaluate adequacy of procedures and controls to guard against unauthorized access or release of information.
Pro Card	250		High	Purchasing/Supply Chain	Data Analytics	Determine compliance with UTPB, UT System and State requirements.
UTS 142.1 - Account Reconciliations and Segregation of Duties	250		High	Finance	Data Analytics	Determine compliance with UTS policy 142.1 regarding monthly account reconciliations and proper segregation of duties.
Football Revenue Collection and Reporting Procedures	200		High	Auxiliary Services	N/A	Evaluate procedures over football revenue collections and reporting.
Disaster Recovery/Business Continuity Plans	250		Critical	Information Technology	IT	Evaluate adequacy of DRP and BCP.
Hiring Procedures and Controls for Faculty	280		Critical	Human Resources	Data Analytics	Examine hiring procedures and controls for compliance with UTPB and UT System policies.
Assurance Engagements Subtotal	1730	39.7%				
Advisory and Consulting Engagements						
Reserve for Consulting Engagements/General	200		N/A	N/A	N/A	Other minor consulting projects or non-specific consulting on an as-needed basis.
HEERF Program Compliance	200		High	Finance	IT	Document procedures and review overall compliance with HEERF expenditure and reporting requirements.
Meetings with Leadership	60		N/A	N/A	N/A	Meetings with the President and executive management.
Committees	40		N/A	N/A	N/A	Participation on other UTPB committees.
Training provided by Internal Audit	40		N/A	N/A	N/A	Possible training to be provided on audit/fraud related subjects.
Advisory and Consulting Engagements Subtotal	540	12.4%				
Required Engagements						
Annual Financial Report - FY 2021	5			Finance	N/A	Provide minimal assistance to external auditors.
Annual Financial Report - Interim Procedures - FY 2022	5			Finance	N/A	Provide minimal assistance to external auditors.
TEC 51.9337 Procurement Compliance Assessment	40		Medium	Purchasing/Supply Chain	N/A	Determine compliance with Texas Education Code 51.9337 in regard to purchasing policies and staff certifications.
Benefits Proportionality - FY's 2020 and 2021	270		High	Finance	N/A	Determine accuracy of benefits proportionality reports to State Comptroller.
NCAA Agreed Upon Procedures	20			Auxiliary Services	N/A	Provide minimal assistance to UT System Audit.

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Required Engagements Subtotal	340	7.8%				
Investigations						
Investigations Reserve/General	250					Investigations, complaints, hotline tips on as-needed basis.
Investigations Subtotal	250	5.7%				
Reserve						
Special requested or unanticipated audits/projects	250					To provide for emerging risks as well as special requests from the President, executive management, audit committee, unanticipated events, and to-be-determined UT System engagements, that have not been specifically budgeted.
Reserve Subtotal	250	5.7%				
Follow-Up						
General follow-up procedures	50					Follow-up work on outstanding recommendations as necessary.
Follow-Up Subtotal	50	1.1%				
Development - Operations						
Annual Risk Assessment and Audit Plan	240					Required annually.
Annual Internal Audit Report - FY 2021	40					Required annually by SAO - covers audit activity during FY 2021.
Quality Control Processes	60					Required periodically to review internal audit procedures, documentation and overall quality control practices to assure conformance to IIA and GAGAS (Yellow Book) standards.
Internal Audit Committee	300					Preparation for audit committee meetings and meetings with audit committee members.
IT issues	80					Technical issues related to remote and office workstations and website data updates.
Other required work - UT System	40					Other work required by UT System, including weekly CAE meetings and general reporting of performance metrics.

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TeamMate	60					TeamMate reporting/changes, including setting up new audits/projects.
Outside audit coordination/tracking	40					Coordination and monitoring of status of outside audits.
UT System Council Meetings (non-CPE hours)	40					Attend meetings of UT System Audit Council as required.
Audit staff meetings/discussions	100					Discussion of audit-related issues not specific to one engagement.
Development - Operations Subtotal	1000	22.9%				
Development - Initiatives and Education						
Required Continuing Professional Education (CPE)	120					Required continuing education in order to maintain professional certifications.
Other Training, including travel	80					Other necessary training that is non-CPE, including travel.
Development - Initiatives and Education Subtotal	200	4.6%				
Total Budgeted Hours	4360	100.0%				