



THE UNIVERSITY OF TEXAS
PERMIAN BASIN

INTERNAL AUDIT ANNUAL REPORT

**For the Fiscal Year Ended
August 31, 2022**

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

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I. Compliance with Texas Government Code, Section 2102.015: Posting the Internal Audit Plan, Internal Audit Annual Report, and other audit information on internet website

In accordance with the provisions of Texas Government Code, Section 2102.015, UT Permian Basin will post on its website the Annual Internal Audit Report for fiscal year 2022 and the approved Audit Plan for fiscal year 2023. The website address is <https://www.utpb.edu/university-offices/internal-audit/index>.

Additional required information will be posted to this website, such as: a detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns, if any, raised by the audit plan or annual report; and a summary of the action taken by the agency to address concerns, if any, that are raised by the audit plan or annual report.

II. Internal Audit Plan for Fiscal Year 2022

Senate Bill 20 (84th Legislative Session) made several modifications and additions to Texas Government Code (TGC) and Texas Education Code (TEC) related to purchasing and contracting. Effective September 1, 2015, TEC §51.9337 requires that, *“The chief auditor of an institution of higher education shall annually assess whether the institution has adopted the rules and policies required by this section and shall submit a report of findings to the state auditor.”*

The UT Permian Basin Office of Internal Audit conducted this required assessment for fiscal year 2022, which also fulfills the requirement of TGC §2102.005(b), and found the following:

“...based on our review of current institutional policy and the UT System Board of Regents’ Rules and Regulations, UT Permian Basin has adopted, with no exceptions noted, all of the rules and policies required by TEC §51.9337. Review and revision of institutional and System policy is an ongoing process. These rules and policies will continue to be assessed annually to ensure continued compliance with TEC 51.9337.”

An audit on benefits proportionality covering fiscal years 2019–2021 was required by Rider 8 of the General Appropriations Act (87th Legislature). Since a prior audit covering fiscal year 2019 was completed in December 2020, we audited fiscal years 2020 and 2021. That audit was completed and issued June 21, 2022. We concluded that: for 2020, expenditures reported for Group Insurance from GR-Dedicated funds in the Uniform Statewide Accounting System were overstated by \$43,220; for 2021 benefits by fund were accurately calculated and applied according to established guidelines.

FY 2022 Audit Plan	Status at 8/31/2022	Report/Memo Date
Risk-Based Audits		
Research Pre and Post Award Procedures and Controls- <i>carryover from 2021</i>	In progress	
HR E-Form/Workflow Processes and Controls	Completed	8/15/2022
Export and Intellectual Property Controls	Re-budgeted FY 23	
Contract Bidding and Award Process – <i>carryover from 2021</i>	Completed	9/30/2021
User Roles and Permissions – 3 rd Party Applications – <i>carryover from 2020</i>	Completed	1/12/2022
Pro Card	In progress	
UTS 142.1 – Account Reconciliations and Segregation of Duties	Completed	3/9/2022
Football Revenue Collection and Reporting Procedures	In progress	
Hiring Procedures and Controls for Faculty	In progress	
Disaster Recovery/Business Continuity Plans	Re-budgeted FY 23	
Required Audits		
TEC 51.9337 - Procurement Compliance Assessment	Completed	6/6/2022
Benefits Proportionality 2020-2021	Completed	6/21/2022
Consulting		
Course Fee Review	Completed	1/12/2022
CARES Act/HEERF I	Completed	11/1/2021
Meetings with leadership	Ongoing	
Other committees	Ongoing	
Investigations		
22-01	Completed	NA
22-02	Completed	NA
22-03	In progress	
22-04	Completed	8/25/2022
Follow Up		
General follow-Up	Ongoing	
Development - Operations		
Annual Risk Assessment and Audit Plan	Completed	6/28/2022
Annual Internal Audit Report - FY 2021	Completed	10/26/2021
Quality control processes	Ongoing	
Internal Audit Committee	Ongoing	
TeamMate, IT issues, website maintenance	Ongoing	
Other required work - UT System	Ongoing	
Outside audit coordination/tracking	Ongoing	
Audit-related staff meetings/discussions	Ongoing	

Development - Initiatives & Education		
Continuing professional education	Ongoing	
Other training	Ongoing	

One position (out of three total) was vacant for two months, and a greater than anticipated amount of time was required to conduct investigations, resulting in not all of the budgeted audits being completed. Two risk-based audits were re-budgeted for FY 2023, and another four were in progress at fiscal year-end.

The results of all audits, as well as status updates of the Audit Plan, are communicated to the UT Permian Basin Audit Committee on a quarterly basis.

III. Consulting Services and Non-Audit Services

Project Name	Report Date	Overall Objective	Observations/Results/Recommendations
Course Fee Review	1/12/2022	Verify that non-mandatory course fees are documented, approved, and properly expended according to stated purpose.	Recommendation: Any course that assesses a fee should have an approved course fee form on file. Conclusion: Collected fees are being spent in accordance with intended purposes; however, improvement is needed regarding the maintenance of all approved non-mandatory fee forms.
CARES Act/HEERF I	11/1/2021	Document and evaluate procedures over CARES Act/HEERF I funds.	Recommendations: 1) Secondary review of reports be performed prior to submittal; 2) One individual be assigned day-to-day oversight of grant requirements for both student and institutional portions of HEERF grants. Conclusion: 1) Management developed and utilized a plan to distribute emergency grants to students; 2) Management communicated the availability of those emergency grant funds to students via email, press releases and by prominent display on the UTPB website; and 3) Distributions went directly to students with no restrictions placed on those funds.

IV. External Quality Assurance Review (Peer Review)

An external quality assurance review was completed on 9/16/20, covering the fiscal years 2018, 2019 and 2020. The executive summary is included with this report in the Attachments.

V. Internal Audit Plan for Fiscal Year 2023

The approved Fiscal Year 2023 Audit Plan is presented as required by the State Auditor's Office guidelines: 1) The requirements of TEC §51.9337 and TGC §2102.005(b) will be fulfilled by the Procurement Compliance Assessment; 2) A list of risks ranked as critical or high that were identified, but have not been included in the Fiscal Year 2023 Audit Plan is presented; and 3) A brief description of the risk assessment methodology used to develop the Plan, including consideration of risks applicable to information technology, benefits proportionality, and contract processes and controls is included as well.

FY 2023 Audit Plan	Budgeted Hours
Assurance (Audit) Engagements	
Disaster Recovery/Business Continuity	300
Export and Intellectual Property Procedures and Controls	300
IT Asset Management	250
UTS 142.1 – Account Reconciliations and Segregation of Duties	250
3 rd Party/Cloud Security Management	250
Effort Certification	250
Hiring Procedures and Controls for Faculty – <i>carryover from 2022</i>	100
Assurance Engagements Subtotal	1700
Required Engagements	
TEC 51.9337 Procurement Compliance Assessment	40
Annual Financial Report – FY 2022 (assistance only)	5
Annual Financial Report – Interim Procedures – FY 2023 (assistance only)	5
Required Audits Subtotal	50
Advisory and Consulting Engagements	
Reserve for Consulting Engagements/General	300
HEERF Program Compliance Review	200
Facility Maintenance Review	200
Meetings with Leadership	40
Committees	20
Advisory and Consulting Engagements Subtotal	760
Investigations	
Investigations Reserve/General	200
Investigations Subtotal	200
Follow-Up	
General follow-up	100
Follow-Up Subtotal	100

Reserve	
Special requested or unanticipated audits/projects	300
Reserve Subtotal	300
Development - Operations	
Annual Risk Assessment and Audit Plan	140
Annual Internal Audit Report	40
Quality Assessment Review	200
Internal Audit Committee	300
IT issues	30
Other required work - UT System	40
TeamMate	60
Outside audit coordination/tracking	30
UT System - Council Meetings (non-CPE hours)	40
Audit staff meetings/discussions	60
Development - Operations Subtotal	940
Development - Initiatives & Education	
Required Continuing Professional Education (CPE)	180
Other Training, including travel	80
Audit software conversion training	60
Development - Initiatives & Education Subtotal	320
Total Budgeted Hours	4370

V. (continued) Identified Critical/High Risks Not Covered in FY 2023 Audit Plan

Area	Detailed Risk Description	Risk Score	Risk Mitigation Notes
Enrollment Management	Unable to significantly increase the number of students and graduates over the next several years in order to generate additional revenues and serve the educational needs of the regional workforce within the Permian Basin.	Critical	Implementing strategies to maximize student enrollment growth, including the Falcon Free program which provides free tuition for students <\$100K in income.
Business Affairs	State and institutional funding may be insufficient to meet growing demands of the University.	Critical	State and institutional funding relatively flat in FY 22. Institutional revenues for FY 23 dependent upon future enrollment, which is unable to be predicted at this time. Falcon Free program is being implemented. Significant improvements have been made in the application/ enrollment process. Efforts being increased to reach out to potential students, including online students.

Information Security	Ransomware or other cyber-attack that is not detected timely may lead to compromised systems, data loss, and/or destruction of information resources.	High	UTPB performed relatively well during the "red team" test, phishing simulations and related user training have increased security awareness and reduced click rate. Splunk is used to analyze and detect abnormal activity. Likelihood of this threat occurring is minimized by multiple layers of security controls including email filtering, an EDR solution, a SIEM, and network IDS.
Information Technology	Unmanaged/uncommunicated changes to key systems could result in unauthorized access to systems and/or data and disruption to business operations.	High	While situation is improved, current change management and testing procedures are informal.
Information Security	University data may not be identified, inventoried and properly classified to ensure protection in accordance with its classification.	High	New DMO will lead SB475 data governance initiative which is expected to be a 12-18 month project, institutional research is migrating to a data warehouse in the UTPB Azure cloud which should improve controls and reduce risk. The new DMO along with the data warehouse migration to Azure cloud should help (assuming Azure cloud is properly managed), faculty storing data on local PCs.
Information Technology	Salary and telework limitations impact the ability to recruit and retain proficient IT and IS professionals to cover critical IT operations or business functions.	High	Providing flexible work arrangements as appropriate.
Enrollment Management	Notices of scholarship awards and financial aid packages are not transmitted in a timely manner.	High	Refining procedures to improve processing time.
Enrollment Management	Student applications and acceptance letters are not processed in a timely manner.	High	Refining procedures to improve processing time.
Enrollment Management	Administration of financial aid and awards does not conform to Federal, state and other requirements.	High	External audit completed in FY 21. Policies and procedures being strengthened to minimize occurrences.
Compliance & Diversity	Employee training not up-to-date leading to policies and procedures being disregarded, incidents not reported, and policies not updated as necessary.	High	Expect changes to Title IX in Fall 2022. Required training will be monitored and additional training provided, as necessary.
Police	Lack of updated and fully functioning in-car video system results in increased liability to the University.	High	New computer and in-car systems expected to be installed in FY 23.
Strategic Analytics	Institutional data used to make programmatic and strategic decisions for the University is inaccurate or non-existent.	High	Establishment of the Office of Strategic Analytics in FY 21. Continue to perform data cleanup.
Athletics	Student athlete academic ineligibility and/or decline in graduation rates.	High	Implementation of ARMS software in FY 21 assists in tracking student progress and eligibility. Addition of Assistant AD for Student -Athlete Success to help ensure student-athletes stay on track to graduate and remain academically eligible.

Student Services	Inability to address mental health issues with students, staff and faculty due to lack of resources.	High	Introduced multicultural counseling with licensed counselors. Proposed re-organization and consolidation of campus counseling services. Appointed Interim Chief Diversity Officer and hired Director of Student Belonging and Inclusion.
Purchasing	Contracts are not properly executed, monitored, or administered.	High	Audit completed in FY 22. Policies and procedures being strengthened to minimize occurrences.
Purchasing	Procurement cards are misused.	High	Included on the audit plan for FY 22.
Institutional Advancement	Reduction in donor trust if funds not spent for intended purpose, not spent at all due to lack of donor records, or Advancement is not notified.	High	Department continues to research and clean up gift accounts for which there are little or no records. University procedures have been updated to require that Advancement be notified of all donations.
FalconOnline (REACH)	Online recruitment provider may prove ineffective in increasing overall online enrollment enrollment.	High	University leadership is meeting regularly to evaluate new online recruitment provider, Appollidon, and assist them in achievement in improvement.
Human Resources	Unable to attract and retain faculty and staff due to compensation levels not being commensurate with local job market and cost of living factors.	High	Attempting to increase enrollment and revenue in order to provide more competitive compensation.
Compliance & Diversity	Organizational structure and procedures do not encourage or facilitate proper identification, response and mitigation of issues in a timely manner.	High	Chief Compliance Officer is now Interim Diversity Officer. University engaged in evaluation and planning phase to determine how to specifically incorporate into the overall strategic plan.
Athletics	Gender equity under Title IX is not maintained in programs, services, and support for student-athletes.	High	Efforts to achieve/maintain gender equity is being performed in conjunction with System oversight.
Athletics	Lack of funding to provide sufficient operating revenue, scholarships, and other resources to remain competitive.	High	Have added a Director of Athletics Development, integrating fund raising activities with the University's Advancement Office.

V. (continued) Risk Assessment Methodology

The FY 2023 Audit Plan indicates planned internal audit activities that will be performed during the fiscal year. This Plan is prepared using a risk-based approach to ensure that areas and activities specific to UT Permian Basin are identified for consideration to be audited.

The goals for this risk assessment approach were to start at the top with an awareness of critical initiatives and objectives to ensure the risks assessed were the most relevant. An emphasis was placed on collaboration with other functions that assess, handle, or manage risk. Information Technology risks represent a broad, high-risk category in our risk assessment and includes specific information technology risks related to Title 1, Texas Administrative Code, Chapter 202. Information Security

Standards (TAC 202). An audit of TAC 202 compliance was last performed in 2021. Risks identified with TAC 202 compliance were identified during the risk assessment process, resulting in three audits being included in the FY 2023 Audit Plan: Disaster Recovery/Business Continuity; IT Asset Management; and 3rd Party/Cloud Security Management.

The latest compliance audit of Benefits Proportionality Funding was completed on June 21, 2022, which covered the fiscal years 2020-2021. This audit was required by Rider 8 of the General Appropriations Act (87th Legislature). Annually, risks associated with benefits proportionality are weighed and assessed as part of the annual risk assessment process, which is ultimately approved by the UT Permian Basin Audit Committee.

This risk assessment process also evaluates the risks associated with achieving the requirements of TEC §51.9337 and TGC §2102.005(b). This process is assisted by the annual Procurement Compliance review, which was completed on June 6, 2022. Additionally, a risk-based audit of the contract bidding and award process was included in the FY 2021 Audit Plan and was in progress at August 31, 2021 and subsequently completed on September 30, 2021.

The risk assessment approach is based on a top-down process that includes conversations with, and requests for input from executive management, deans, and department heads. Risk factors evaluated are probability of occurrence and impact to the achievement of the objective. An IT risk assessment was also prepared, of which the results were rolled into the overall UTPB risk assessment. This collaborative process includes the direct assistance of Information Security, Information Technology, and the Compliance Office.

The resulting Risk Assessment for 2023 was discussed with the Audit Committee at its June 28, 2022 meeting, and was subsequently approved as part of the 2023 Audit Plan.

An amended fiscal year 2022 Audit Plan was approved by the Audit Committee on June 28, 2022. A copy of the amended Plan is included in the Attachments.

VI. External Audit Services Procured in Fiscal Year 2022

UT Permian Basin contracted with the public accounting firm of Belt Harris Pechacek to perform the financial audit of the STEM charter school for the year ended August 31, 2021. While no other external audit services were procured by UT Permian Basin during Fiscal Year 2022, other engagements were performed by outside entities (contracted by UT System), and include the following for FY 2022:

- Deloitte Touche LLP, conducted audit procedures related to the FY 2021 Annual Systemwide Consolidated Financial Report, and interim procedures for the audit of the FY 2022 Systemwide Consolidated Annual Financial Report.

VII. Reporting Suspected Fraud and Abuse

The following actions have been taken by the University of Texas Permian Basin to implement the following requirements:

Fraud Reporting - Section 7.09, page IX-38, the General Appropriations Act (87th Legislature).

Sec 7.09 Fraud Reporting. A state agency or institution of higher education appropriated funds by this Act, shall use appropriated funds to assist with the detection and reporting of fraud involving state funds by:

- 1) providing information on the home page of the entity's website on how to report suspected fraud, waste, and abuse involving state resources directly to the State Auditor's Office. This shall include, at a minimum, the State Auditor's Office fraud hotline information and a link to the State Auditor's Office website for fraud reporting; and
- 2) including in the agency or institution's policies information on how to report suspected fraud involving state funds to the State Auditor's Office.

UT Permian Basin has a link for reporting fraud, waste, and abuse at the University's home page, www.utpb.edu, which provides a direct link to the State Auditor's fraud website and hotline.

Coordination of Investigations - Texas Government Code, Section 321.022.

Sec. 321.022. Coordination of Investigations.

- (a) If the administrative head of a department or entity that is subject to audit by the state auditor has reasonable cause to believe that money received from the state by the department or entity may have been lost, misappropriated, or misused, or that other fraudulent or unlawful conduct has occurred in relation to the operation of the department or entity, the administrative head shall report the reason and basis for the belief to the state auditor. The state auditor may investigate the report or may monitor any investigation conducted by the department or entity.
- (b) The state auditor, in consultation with state agencies and institutions, shall prescribe the form, content, and timing of a report required by this section.
- (c) All records of a communication by or to the state auditor relating to a report to the state auditor under Subsection (a) are audit working papers of the state auditor.

UT Permian Basin complies with this requirement, as applicable, in conjunction with the UT System Policy UTS118, Statement of Operating Policy Pertaining to Dishonest or Fraudulent Activities, located at <https://www.utsystem.edu/sites/policy-library/policies/uts-118-dishonest-or-fraudulent-activities>.



September 16, 2020

Mr. Glenn Spencer, Chief Audit Executive
The University of Texas Permian Basin

In September 2020, The University of Texas Permian Basin (UT Permian Basin) internal audit (IA) function, the Office of Internal Audit (OIA), completed a self-assessment of internal audit activities in accordance with guidelines published by the Institute of Internal Auditors (IIA) for the performance of a quality assessment review (QAR). UT Permian Basin OIA engaged an independent review team consisting of internal audit professionals with extensive higher education and healthcare experience to perform an independent validation of OIA's QAR self-assessment. The primary objective of the validation was to verify the assertions made in the QAR report concerning IA's conformity to the IIA's *International Standards for the Professional Practice of Internal Auditing* (the IIA Standards) and Code of Ethics, Generally Accepted Government Auditing Standards (GAGAS), and the relevant requirements of the Texas Internal Auditing Act (TIAA).

The IIA's *Quality Assessment Manual* suggests a scale of three ratings, "generally conforms," "partially conforms," and "does not conform." "Generally conforms" is the top rating and means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the Standards. "Partially conforms" means deficiencies in practice are noted that are judged to deviate from the Standards, but these deficiencies did not preclude the IA activity from performing its responsibilities in an acceptable manner. "Does not conform" means deficiencies are judged to be so significant as to seriously impair or preclude the IA activity from performing adequately in all or in significant areas of its responsibilities.

Based on our independent validation of the QAR performed by OIA, we agree with OIA's overall conclusion that the internal audit function "**Generally Conforms**" with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* and Code of Ethics, as well as with OIA's conclusions regarding GAGAS and TIAA requirements. Our review noted strengths as well as opportunities for enhancing the internal audit function.

This information has been prepared pursuant to a client relationship exclusively with, and solely for the use and benefit of, The University of Texas System Administration and UT Permian Basin and is subject to the terms and conditions of our related contract. Baker Tilly disclaims any contractual or other responsibility to others based on its use and, accordingly, this information may not be relied upon by anyone other than The University of Texas System Administration and The University of Texas Permian Basin.

The review team appreciates the cooperation, time, and candid feedback of executive leadership, stakeholders, and OIA personnel.

Very truly yours,

Baker Tilly Virchow Krause, LLP

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**Audit Recommendation Status
FY 2022**

Report Date/ Risk Rating	Audit Name / Finding Title	Recommendation	Original Implementation Date	Revised Implementation Date	Actual Implementation Date	Current Status 8/31/2022
9/30/2021	Contract Bidding and Award Process					
High	<i>Purchase order issued on project without a contract, nor with performance and payment bonds</i>	Purchasing should implement a checklist that incorporates bidding/contract requirements as part of an internal review process. Such checklist would serve as an aid to help determine that adequate and proper solicitation efforts were performed, and that all required documents are in the University's possession prior to issuance of a PO and onset of work.	11/1/2021		1/1/2022	Implemented
Medium	<i>UTPB policy is not consistently followed in the solicitation of bids</i>	In addition to the checklist recommended for Finding #1, Purchasing should follow UTPB policy for all contracts that are expected to exceed \$50,000. This means taking ownership of each phase of the procurement process: 1) solicitation of proposals, bids or quotes; 2) responses to questions that may arise from potential bidders (respond directly to potential bidders); 3) negotiations regarding proposals, bids or quotes; and 4) review of all received proposals, bids or quotes.	11/1/2021		1/1/2022	Implemented
1/12/2022	Roles & Permissions - 3rd Party Applications					
High	<i>Users in the Touchnet application were assigned inappropriate roles resulting in unnecessary permissions and an inadequate segregation of duties</i>	A detailed review should be performed over the permissions currently assigned to each user; adjustments should be made as needed so that only necessary permissions are retained. As a preventative control, assignment of roles and permissions should be limited to the Director and one other designated manager. A predetermined list of the permissions required for each position could be used as an aid when adding new users.	11/23/2021		11/23/2021	Implemented
Medium	<i>Two users in the EAB application retained their access and related permissions after end of employment</i>	A review over the process for removal of terminated employee access should be performed to identify why it is not functioning as it should. Changes to correct the issue should be made or a new process should be developed and employed.	7/31/2022		8/15/2022	Implemented
10/12/2020	Athletics Eligibility					
High	<i>Opportunities exist for improvement in the documentation of eligibility in student-athlete files</i>	The FAR and the Registrar should review and verify each athlete's eligibility as indicated in the Athletics Compliance Manual. Evidence of each athlete's verification should be documented in the student-athlete's file, along with documentation that Admissions, when applicable, has determined transferability of credits earned prior to enrollment at UT Permian Basin and transfer grade point average.	August 2021 for full implementation.	August 1, 2021 for full implementation of ARMS application to track student progress and eligibility.	9/27/2021	Implemented
3/9/2022	UTS 142.1 - Account Reconciliations and Segregation of Duties					

Report Date/ Risk Rating	Audit Name / Finding Title	Recommendation	Original Implementation Date	Revised Implementation Date	Actual Implementation Date	Current Status 8/31/2022
High	<i>There was an overall lack of participation from reconcilers and approvers regarding the reconciliation process as required and outline the FY 2021 monitoring plan</i>	<p>1) The Office of Accounting should perform monitoring for compliance with the reconciliation processes on a quarterly basis. Monitoring throughout the year will aid in determining compliance, or instances of non-compliance with the reconciliation processes in a timely manner. It will allow for regular communication of corrective action needed.</p> <p>2) The Office of Accounting should continue their proactive efforts in educating reconcilers and approvers about the importance of, and how to perform reconciliation processes by: calling attention to the training and guidance resources available on SharePoint; and offering training over the reconciliation processes at various points throughout the year.</p>	1/31/2022		3/3/2022	Implemented
6/21/2022	Benefits Proportionality 2020 - 2021					
Medium	<i>Expenditures reported for Group Insurance from GR-Dedicated funds in the Uniform Statewide Accounting System for appropriation year 2020 were overstated by \$43,220</i>	In addition to the current process in place of preparing and performing a secondary review over the Benefits Proportional by Method of Finance report each quarter, we recommend a quarterly reconciliation of balances reported in UTPB's detail general ledger to the corresponding balances in USAS. The reconciliation will aid to ensure the exports worked properly and transactions in the detail GL were captured in USAS.	9/1/2022			In progress at fiscal year end
5/17/2018	John Ben Shepperd Public Leadership Institute					
High	<i>Assets Not Recorded Nor Capitalized</i>	<p>All assets of the Presidential Museum and Archives should be identified and catalogued in order to increase security against loss or theft, and to assist in developing an estimated value for the collection as a whole.</p> <p>As required by the Texas State Controller, UTPB should capitalize the museum and library archives, including the Bush Home, using the guidelines of Governmental Accounting Standards Board Statement No. 34 (GASB 34). All donations of works of art or historical treasures should be recognized as revenue according to Governmental Accounting Standards Board Statement No. 33 (GASB 33).</p>	8/31/2019	6/22/2021	12/7/2021	Implemented

UT Permian Basin - FY 2022 Audit Plan Revised 6/28/2022	Original Budget	Additions/ Deletions	Revised Budget
Assurance (Audit) Engagements			
Workflow / Eform Controls - HR	250	100	350
Export and Intellectual Property	250	(234)	16
Pro Card	250		250
UTS 142.1 - Account Reconciliations and Segregation of Duties	250	(24)	226
Football Revenue Collection and Reporting Procedures	200	300	500
Disaster Recovery/Business Continuity Plans	250	(250)	0
Hiring Procedures and Controls for Faculty	280	(100)	180
User Roles & Permissions - 3rd Party Applications - <i>carryover from 2020</i>	0	291	291
Contract Bidding and Award Process - <i>carryover from 2021</i>	0		0
Research Pre- and Post-Award Procedures and Controls - <i>carryover from 2021</i>	0	270	270
Risk Based Engagements Subtotal	1730	353	2083
Required Engagements (External and Internal)			
Annual Financial report - FY 2021 (assist Deloitte)	5		5
Annual Financial Report - Interim Procedures - FY 2022 (assist Deloitte)	5		5
TEC 51.9337 - Procurement Compliance Assessment	40		40
Benefits Proportionality - FY's 2020 and 2021	270	100	370
NCAA Agreed Upon Procedures (assist UT System Audit)	20		20
Required Engagements (External and Internal) Subtotal	340	100	440
Advisory and Consulting Engagements			
Reserve for Consulting Engagements/General	200	(200)	0
HEERF Program Compliance	200	(80)	120
Meetings with Leadership	60		60
Committees	40		40
Training provided by Internal Audit	40	(40)	0
Course Fee Review - <i>Carryforward from 2021</i>			
CARES Act/HEERF I/II			
Advisory and Consulting Subtotal	540	(320)	220
Investigations			
Investigations Reserve/General	250	(100)	150
Investigations Subtotal	250	(100)	150
Follow Up			
General follow-up procedures	50		50
Follow Up Subtotal	50	0	50
Reserve			
Special requested or unanticipated audits/projects	250	(250)	0
Reserve Subtotal	250	(250)	0
Development - Operations			
Annual Risk Assessment and Audit Plan	240	(80)	160
Annual Internal Audit Report - FY 2021	40		40
Quality Control Processes	60		60
Internal Audit Committee	300		300

UT Permian Basin - FY 2022 Audit Plan Revised 6/28/2022	Original Budget	Additions/ Deletions	Revised Budget
IT issues	80		80
Other required work - UT System	40		40
TeamMate	60		60
Outside audit coordination/tracking	40		40
UT System Council Meetings (non-CPE hours)	40		40
Audit-related staff meetings/discussions	100		100
Development - Operations Subtotal	1000	(80)	920
Development - Initiatives & Education			
Required Continuing Professional Education (CPE)	120		120
Other Training, including travel	80		80
Development - Initiatives & Education Subtotal	200	0	200
Total Hours - Engagements & Development	4360	(297)	4063