



Internal Audit Annual Report

For the Fiscal Year Ended

August 31, 2021

Office of Audit and Consulting Services

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THE UNIVERSITY OF TEXAS AT DALLAS

OFFICE OF AUDIT AND CONSULTING SERVICES
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October 28, 2021

Dr. Richard Benson, President

Ms. Lisa Choate, Chair of the Institutional Audit Committee:

We are pleased to submit the annual report of the Office of Audit and Consulting Services for the fiscal year ended August 31, 2021. This report is required by the Texas Internal Auditing Act and provides information on the assurance services, consulting services, and other activities of the internal audit function.

During fiscal year 2021, we issued 22 reports related to audits, consulting reviews, and other reports related to our audit plan. We believe the work of our office has enhanced university operations and provided value to management with recommendations relating to governance, risk management, and control processes at the University of Texas at Dallas.

If you have any questions about the contents of this report, please do not hesitate to contact me.

Respectfully submitted,

Toni Stephens, CPA, CIA, CRMA
Chief Audit Executive

Report Distribution:

- State Auditor's Office
- Governor's Office of Budget, Planning, and Policy
- Legislative Budget Board
- Members of the UT Dallas Audit Committee
- UT System Audit Office



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Purpose of the Annual Internal Audit Report

The purpose of this annual report is to provide information on the assurance services, consulting services, and other activities of the internal audit function. In addition, the annual internal audit report assists oversight agencies in their planning and coordination efforts.

The [Texas Internal Auditing Act](#), Texas Government Code, Chapter 2102, requires that an annual report on internal audit activity be filed by November 1st of each year and submitted to the Governor, the Legislative Budget Board, the Sunset Advisory Commission, the Texas State Auditor's Office (SAO), and the entities' governing boards and chief executives. The SAO prescribes the form and content of the report.

The annual report was prepared using the [guidelines](#) provided by the Texas State Auditor's Office. In addition to the minimum requirements, we also included other information we felt was important to the internal audit operations during fiscal year (FY) 2021. Additional information regarding the UT Dallas Office of Audit and Consulting Services can be found at the following website: www.utdallas.edu/audit/.



I. Compliance with Texas Government Code, Section 2102.015

The Texas Internal Auditing Act (Texas Government Code, Section 2102.015: *Publication of Audit Plan and Annual Report on Internet*) requires that the internal audit plan and the internal audit annual report be posted on the institution's website. Accordingly, the Office of Audit and Consulting Services has posted this FY21 Annual Internal Audit Report and the approved FY22 Audit Plan at the following website: <https://audit.utdallas.edu/audit-reports-and-plans/>.

II. Internal Audit Plan for FY21

The UT Dallas FY21 Audit Plan outlined the internal audit activities to be performed by Internal Audit during FY21 in accordance with responsibilities established by The [UT System](#), the Texas Internal Auditing Act, the Institute of Internal Auditors' [International Standards for the Professional Practice of Internal Auditing](#), and [Generally Accepted Government Auditing Standards](#), consistent with the [UT Dallas Audit Charter](#). The plan was prepared using a risk-based approach to ensure that areas and activities specific to UT Dallas with the greatest risk are identified for consideration to be audited.

The information in **Appendix 1** contains the Internal Audit Plan for FY21, including the status of the plan as of October 31, 2021. Audits that were postponed or deleted were approved by the UT Dallas Institutional Audit Committee and, as applicable, were carried forward to the FY22 audit plan.

As required by the State Auditor's Office FY21 guidelines for submitting this report, the following audit was performed to address the benefits proportionality audit requirement prescribed in Rider 8, page III-46, of the [General Appropriations Act](#) (86th Legislature):

Compliance audits of Benefits Proportionality Funding were issued on [August 28, 2018](#) and [August 31, 2020](#). The audits examined fiscal years 2015–2017, and 2018–2019, respectively. Both audits were conducted using a methodology approved by the State Auditor's Office, and both resulted in no significant issues or recommendations. An audit applicable to FY20–21 will be performed in FY22 and is included in the FY22 Audit Plan.



The [Texas Education Code, Section 51.9337\(h\)](#) 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.” An assessment was completed and issued to management on July 20, 2021. In general, UT Dallas has generally adopted the policies and procedures outlined in TEC §51.9337.

In addition, in accordance with Texas Government Code §2102.005(b), Internal Audit considered methods for ensuring compliance with contract processes and controls and for monitoring university contracts during the risk assessment process. An audit of Auxiliary Contracts was performed, as shown in Appendix 1, that related to contracts.

III. Consulting Services and Nonaudit Services Completed

Consulting services include advisory and related client service activities, the nature and scope of which are agreed with the client. They are intended to add value and improve governance, risk management and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, facilitation and training.

The following is a list of consulting services completed in FY21, as defined in the Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing*.

Report No. & Date Internal Memo Issued	Title	High-Level Objectives	Observations, Results, and Recommendations
CR2102 October 19, 2020	ClinCard Program	To review the existing policies and procedures of the ClinCard program, identifying areas for enhancing controls and efficiencies in support of the transition to a new vendor.	In general, internal controls surrounding the ClinCard Program are effective and efficient. A full audit of the program as well as an audit of human subjects will be conducted in the future. In the interim, opportunities do exist for the OCA to further review the human subject reconciliation payment processes and ensure compliance with IRS regulations.



Report No. & Date Internal Memo Issued	Title	High-Level Objectives	Observations, Results, and Recommendations
CR2102 May 11, 2021	IT Governance	To assess whether the Information Technology (IT) governance structure in place from FY18 – FY21 supported UT Dallas strategies and objectives.	Though IT Governance was generally present, opportunities exist to formalize resource allocation and risk management.

Advisory, facilitation and education activities included the following during FY21:

- Participating on the hotline triage team.
- Participating on institutional committees, including the University Business Council, Endowment Compliance Team, Cabinet, COVID-19 RUO Committee, Information Technology committees and others.
- Holding training sessions for university employees on internal audit, fraud and top university risks.
- Providing advice and counsel to the university community when requested.

The Office of Audit and Consulting Services did not perform any nonaudit services as defined in [Government Auditing Standards](#), 2011 Revision, Sections 3.33 – 3.58, or the [2018 Revision](#), Sections 3.64 – 3.106, during FY21. Nonaudit services are professional services provided to a client during an audit engagement that may threaten the independence on the audit.

IV. External Quality Assurance Review

In accordance with IIA Standards and the Texas Internal Auditing Act, an external quality assurance review was conducted during FY21. A copy of the report is included at **Appendix 2**.



V. Internal Audit Plan for Fiscal Year 2022

The FY22 Internal Audit Plan was approved by the UT Dallas Institutional Audit Committee with final approval by the UT System Board of Regents' Audit, Compliance, and Risk Management Committee on August 18, 2021. A copy of the plan, including budgeted hours, the risk assessment methodology and audits addressing certain State requirements, is included as **Appendix 3**.

The risk assessment process identified high risks that are not on the FY22 plan, including those carried forward to FY22 from FY21. All critical risks identified are included on the plan. The following shows the mitigation plan for each high risk.

Detailed Risk Description	Risk Mitigation
High Risks	
Risk of fraud, waste, and abuse	In general, the risk of fraud is covered in all audits and will be considered during risk assessments. Also, participation on hotline triage team and on fraud investigations.
Failure to log security events hinders investigations	August 2020 Audit of Log Management and follow-up of audit recommendations
Lack of consistent IT Change Management controls could result in unavailability of systems, unauthorized access, and other inefficiencies	Reliance on FY21 IT audit performed by external auditors
Lack of strategic management of data collection, use, storage, security, and disposition could result in noncompliance with security and records retention policies	FY21 consulting review of IT Governance
Inadequate lab safety controls could result in accidents causing injury and potential loss of life	UT System peer review of safety program
Noncompliance with conflicts of interest and commitment policies could result in loss of federal funding and reputational harm	FY21 Audit of Conflicts of Interest and follow-up of audit recommendations
Noncompliance with Uniform Guidance could result in loss of federal funding	External audits by federal agencies currently in process; audits of schools, divisions, departments, and centers
Lack of EEO program in place	External review by Texas Workforce Commission in FY21
Not identifying, acquiring, upskilling, and retaining the right talent to achieve the University's objectives	Attendance at cabinet meetings and strategy meetings where discussions will be held regarding this topic
Lack of a plan to address diversity, equity, and inclusion activities	New VP Diversity, Equity and Inclusion hired August 2021. As needed, will provide consulting and participation in university meetings in this area.



Detailed Risk Description	Risk Mitigation
Lack of controls over campus construction	FY20 Audit of Campus Construction; June 2020 Report by external auditor (R. L. Townsend & Associates)
Lack of controls over campus fixed assets (capital and controlled), such as property not effectively safeguarded or managed	FY21 Audit of Property Management and follow-up of audit recommendations
Noncompliance with auxiliary contracts	FY21 Audit of Auxiliary Contracts and follow-up of audit recommendations
Financial aid processes are not effective to ensure compliance with federal regulations, segregation of duties, documentation, reconciliations, resulting in loss of funding	State Auditor's Office work on Financial Aid; FY 21 Audit of Cares Act and follow-up of audit recommendations
Increased demands for Behavior Assessment and Intervention Team (BAIT) without appropriate resources to handle could result in harm to students, faculty, and staff	FY21 Audit of Behavior Assessment and Intervention Process and follow-up of audit recommendations
Risk of safety issues related to having minors on campus	FY21 Audit of Minors on Campus and follow-up of audit recommendations
Lack of institutional assessments could result in lack of planning and accomplishment of management's goals	Reliance on Second Line: Institutional Effectiveness
Noncompliance with Callier Center Medicare and Medicaid medical record and billing documentation could result in fines, imprisonment, and/or cancellation of the contract	FY21 Audit of Callier Center and follow-up of audit recommendations
Noncompliance with HIPAA privacy regulations	Reliance on FY21 external review of HIPAA; participation in HIPAA oversight group.

VI. External Audit Services Procured in Fiscal Year 2021

The following external audit services, including financial and performance audits and attestation engagements, reviews, and agreed-upon procedures were procured during FY21:

External Auditor	Services Provided
Weaver	Cancer Prevention and Research Institute of Texas (CPRIT) required audit
Deloitte	Financial audit
Baker Tilly	Internal audit staff augmentation (continued from FY20)



VII. Reporting Suspected Fraud and Abuse

The following actions were taken by The University of Texas at Dallas to implement the requirements of reporting suspect fraud and abuse by the General Appropriations Act:

A. Fraud Reporting

Section 7.09, Fraud Reporting, General Appropriations Act (86th Legislature, Conference Committee Report), Article IX

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.*

The following actions have been taken by UT Dallas to ensure compliance with the fraud reporting requirements:

- UT Dallas has a link for fraud reporting under “Required Links” at the University’s home page, www.utdallas.edu, which provides information about reporting fraud, waste and abuse to the State Auditor’s office.
- UT Dallas has a hotline for reporting suspected noncompliance, ethics violations, and fraud at <https://institutional-initiatives.utdallas.edu/compliance/resources/ethics-and-compliance-hotline/>.
- The Office of Internal Audit has a website for fraud at <https://audit.utdallas.edu/fraud/>.

UT Dallas complies with this 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>



B. Coordination of Investigations

Texas Government Code, Section 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 or by a client or contractor of 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.*

The following actions have been taken by UT Dallas to ensure compliance with the Coordination of Investigations requirements:

- The Office of Audit and Consulting Services will report the activities listed in (a) above to the State Auditor's Office via their website at:
<https://sao.fraud.texas.gov/ReportFraud/>.
- Additionally, the activities listed in (a) above are reported to the UT System Audit Office.

VIII. Posting Requirements

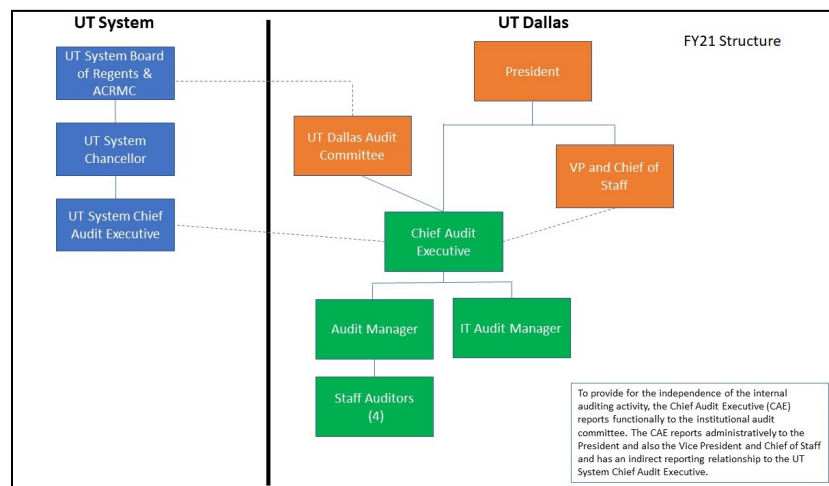
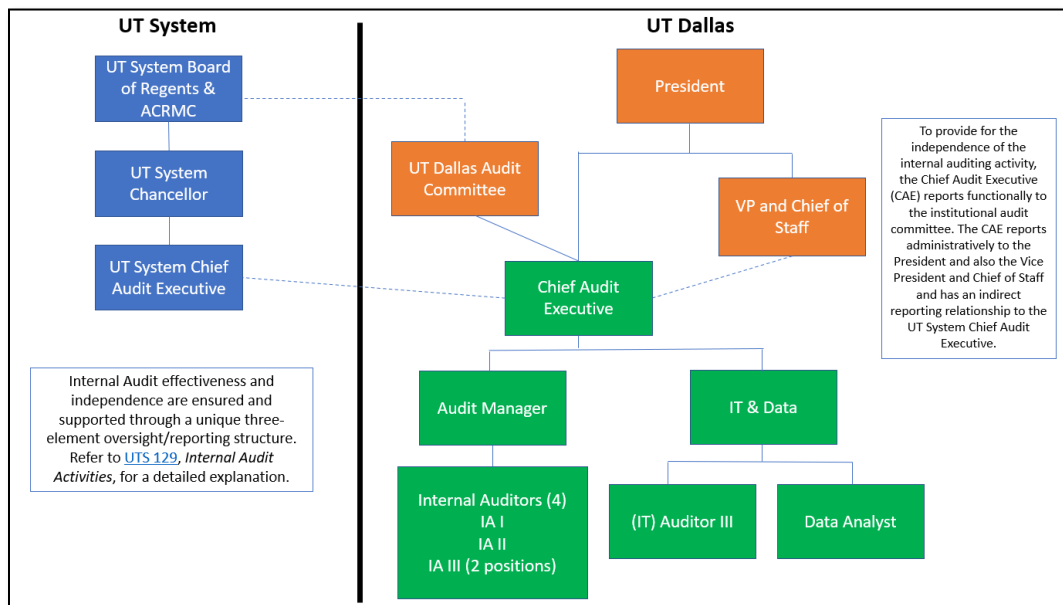
Texas Government Code, Section 2102.015, requires certain information to be posted on the website. Below is a summary of the requirements:

- A. Approved FY22 audit plan. See <https://audit.utdallas.edu/audit-reports-and-plans/>.
- B. FY21 internal audit annual report. See <https://audit.utdallas.edu/audit-reports-and-plans/>.
- C. Detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns, if any, raised by the audit plan or annual report; summary of the action taken by the agency to address the concerns, if any, that are raised by the audit plan or annual report. See **Appendix 4**.



IX. Office of Audit and Consulting Services

- A. **Staff Size:** Due to the budget impact of COVID-19, the office went from nine full-time equivalent (FTE) employees in FY19 to seven FTE's during the majority of FY21. The office has reorganized in FY22 to allow for eight FTE's. The following charts include (1) the proposed organization structure for FY22¹ and (2) the organization structure in place during FY21.



¹ As of October 31, 2021, vacancies exist in the following areas: Internal Auditor I, Internal Auditor III and Data Analyst. Jobs for these positions have been posted.



- B. **Staff Experience and Certifications:** The FY21 internal audit staff consisted of highly qualified and skilled audit professionals with certifications that included a Certified Public Accountant (CPA), two Certified Internal Auditors (CIA), a Certified Information Systems Auditor (CISA), two Certified Fraud Examiners (CFE), and one employee with a Certificate in Risk Management and Assurance (CRMA). A complete list of internal audit qualifications can be found at <https://audit.utdallas.edu/about-us/staff/>.
- C. **Training:** Internal Audit staff received an average of 50 hours of continuing professional education during FY21. Key areas of training included emerging audit issues, governance, risks and controls, information systems auditing, cybersecurity, research risks, leadership, fraud, compliance and ethics. Most of the training was received by participating in conferences, seminars and webinars offered by the Association of College and University Auditors (ACUA), the Dallas Chapter of the Institute of Internal Auditors (IIA), the Institute of Internal Auditors, The University of Texas System, Baker Tilly, ISACA, and the Association of Certified Fraud Examiners (ACFE).
- D. **Contributions to the Profession:** Members of the staff contributed to the profession in numerous ways:
- ✓ The Chief Audit Executive (CAE) participated on the [ACUA](#) faculty and served as the Chair of the ACUA Recognition Committee.
 - ✓ The audit staff worked with and mentored student interns in the [UT Dallas Internal Auditing Education Partnership](#) program, as they participated in various audit projects as student auditors during the year. During FY21, Audit and Consulting Services worked with nine student interns.
 - ✓ At the annual ACUA conference (AuditCon), the CAE co-presented a session to ACUA on Foreign Influence Risks and Responses and presented a roundtable session on COVID-19 Risks. The CAE and two staff members presented a webinar to ACUA on Auxiliary Enterprises.
 - ✓ The CAE participated in quality assurance reviews of three university audit departments.

APPENDIX 1

FY21 AUDIT PLAN

FY21 Audit Plan Status at 10/31/2021	In Process	Carried Forward to FY22	Completed - No Report Issued	Other (see comments)	Report Issued	Report No.	Date	Comments
Assurance Engagements								
Accounts Receivable	X	X						
Auxiliary Contracts					X	R2117	8/26/2021	
Cares Act					X	R2115	8/3/2021	
Cloud Storage				X				Deleted from Audit Plan - approved by Audit Committee
Criminal Background Check Process	X	X						
Enrollment Management				X				Combined with Scholarship Administration Audit
Foreign Influence on Research	X	X						
Key and Card Access	X	X						
Remote Campus Environment				X				Deleted from Audit Plan - approved by Audit Committee
Scholarship Administration	X	X						Renamed to Academic Excellence Scholarship Audit
SEVIS		X						
Software Development Life Cycle	X	X						
Tuition and Fees	X	X						
eProcurement	X	X						
Research Data Protection				X				Combined with Foreign Influence audit
PRIOR AUDITS IN PROCESS								
Campus Construction					X	R2103	11/3/2020	
Property					X	R2104	12/2/2020	
IT Governance/Confidential Data Management					X	CR2102	5/11/2021	
Behavioral Assessment and Intervention					X	R2106	3/10/2021	
Callier Center					X	R2110	5/18/2021	
Conflicts of Interest and Commitment					X	R2109	5/17/2021	
Executive Education					X	R2108	4/19/2021	
One Cards					X	R2102	10/20/2020	
Research Subjects - Greenphire					X	CR2101	10/19/2020	
School of BBS					X	R2111	5/28/2021	
School of ECS					X	R2114	8/2/2021	
Account/NetID Management					X	R2112	7/9/2021	
Advisory and Consulting Engagements								
Center for Brainhealth		X						
Center for Innovation and Entrepreneurship	X	X						
Facilities Management		X						
School of Arts & Humanities	X	X						
UT Design Program	X	X						
Financial Reporting Operations in Schools	X	X						
Impact of Budget Reductions on Operations				X				Deleted from Audit Plan - approved by Audit Committee
Business Continuity Plan Incident Management (Veoci)		X						
Edith O'Donnell Institute of Art History					X	R2105	2/26/2021	
Geosciences					X	R2107	3/11/2021	
Data Center Vendor Selection				X				Deleted from Audit Plan - approved by Audit Committee
Decentralized Security Scorecards				X				Deleted from Audit Plan - approved by Audit Committee
Participation on the Hotline Team			X					
Participation on Institutional Committees			X					
Academic Operations Consulting and Relationship Strategies			X					
Administrative Operations Consulting and Relationship Strategies			X					
Information Technology and Security Consulting and Relationship Strategies			X					
New Leaders Consulting and Relationship Strategies			X					
Training for University Employees			X					
Research Operations Consulting and Relationship Strategies			X					
Required Engagements								
AFR Audit Assistance to External Auditor			X					
Assistance to External Auditors			X					
Education Research Center					X	R2113	7/23/2021	
Lena Callier Trust					X	R2116	8/10/2021	
Peer Review Team Facilities Audit				X				Not performed
Purchasing Compliance with Texas Education Code			X					Memo issued 7/20/2021
Investigations								
Reserve for Investigations				X				No investigations performed
Reserve								
Reserve for Unanticipated Projects				N/A				
Follow-Up								
Follow-Up Quarter 1			X					Results reported to Audit Committee at quarterly meetings
Follow-Up Quarter 2			X					
Follow-Up Quarter 3			X					
Follow-Up Quarter 4			X					
Development - Operations								
Annual Internal Audit Report					X		10/30/2020	
Audit Committee			X					
Audit Manager Leadership			X					
CAE Leadership			X					

Appendix 1: FY21 Audit Plan
As of 10/30/21

FY21 Audit Plan Status at 10/31/2021	In Process	Carried Forward to FY22	Completed - No Report Issued	Other (see comments)	Report Issued	Report No.	Date	Comments
External Requests for Information			X					
FY22 Audit Plan and Risk Assessment			X					
Internal Quality Assurance and Improvement Program (QAIP)			X					
IT Audit Quarterly Data Pulls			X					
IT Audit Technical Support			X					
Staff Meetings			X					
UT System Meetings			X					
Website			X					
Development - Initiatives and Education								
CPE and CPE Travel			X					
Data Analytics			X					
Participation in Professional Organizations			X					
Participation in QAR's for Other Organizations			X					
Professional Writing, Publications, and Presentations			X					
Student Internship Program			X					
Training (non-CPE)			X					
UT Dallas Audit Strategic Initiatives			X					
UT System Audit Initiatives			X					

APPENDIX 2

EXTERNAL QUALITY ASSURANCE REVIEW



June 1, 2020

Ms. Toni Stephens, Chief Audit Executive
The University of Texas at Dallas

In April 2020, The University of Texas at Dallas (UT Dallas) internal audit (IA) function, the Office of Audit and Consulting Services (OACS), 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 Dallas OACS engaged an independent review team consisting of internal audit professionals with extensive higher education and healthcare experience to perform an independent validation of OACS' 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 OACS, we agree with OACS' 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 OACS' 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 Dallas 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 at Dallas.

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

Very truly yours,

Baker Tilly Virchow Krause, LLP

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APPENDIX 3

FY22 AUDIT PLAN



Office of Audit & Consulting Services
Internal Audit Plan
Fiscal Year 2022



THE UNIVERSITY OF TEXAS AT DALLAS

OFFICE OF AUDIT AND CONSULTING SERVICES
800 W. CAMPBELL RD. SPN 32, RICHARDSON, TX 75080
PHONE 972-883-4876 FAX 972-883-6846

August 18, 2021

Dr. Richard Benson, President and Member of the Institutional Audit Committee
Ms. Lisa Choate, Chair of the Institutional Audit Committee

We are pleased to submit the annual internal audit plan for The University of Texas at Dallas. The UT Dallas Institutional Audit Committee approved the plan on June 28, 2021, and the UT System Board of Regents' Audit, Compliance, and Risk Management Committee approved the plan on August 18, 2021. As required by Texas Government Code, Section 2102.015, we are required to post this plan on our website at <https://audit.utdallas.edu/audit-reports-and-plans>.

Please note that given the rapidly changing environment, the FY22 Audit Plan and respective risks will be continuously monitored and discussed at the quarterly meetings of the UT Dallas Audit Committee. When necessary, the Audit Plan will be revised.

We appreciate the support that you, executive management, and the Institutional Audit Committee offer us in the performance of our responsibilities at UT Dallas.

Toni Stephens
Chief Audit Executive

cc: Members of the UT Dallas Institutional Audit Committee

External Agencies:

The University of Texas System Audit Office
Legislative Budget Board
Governor's Office
State Auditor's Office

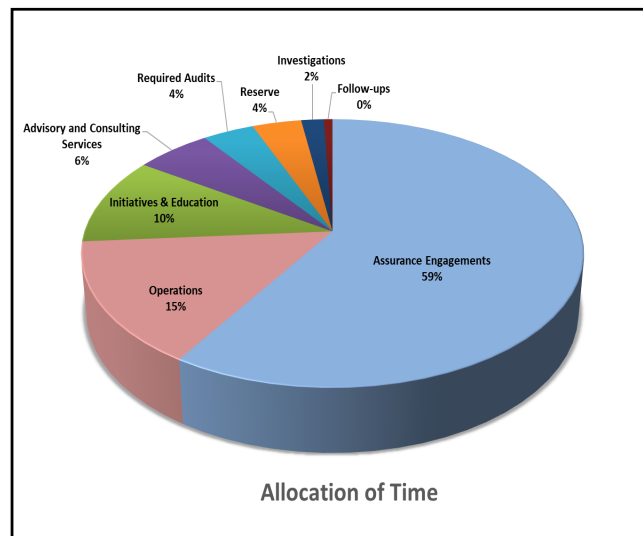
Methodology

The UT Dallas FY22 Audit Plan outlines the internal audit activities that will be performed by Internal Audit during FY22 in accordance with criteria established by the [UT System](#), the [Texas Internal Auditing Act](#), the Institute of Internal Auditors' [International Standards for the Professional Practice of Internal Auditing](#), and [Generally Accepted Government Auditing Standards](#). The plan is prepared using a risk-based approach to ensure that areas and activities specific to UT Dallas with the greatest risk are identified for consideration to be audited.

Allocation of Time

The FY22 Audit Plan budget of 12,332 hours was based on available staff hours for eight internal audit professionals. Of note, staffing was reduced in FY20 by one full-time position due to the pandemic.

The plan includes risk-based and required engagements (financial, operational, compliance, information technology), advisory and consulting engagements, follow-up audits, investigations, reserves for unanticipated projects.



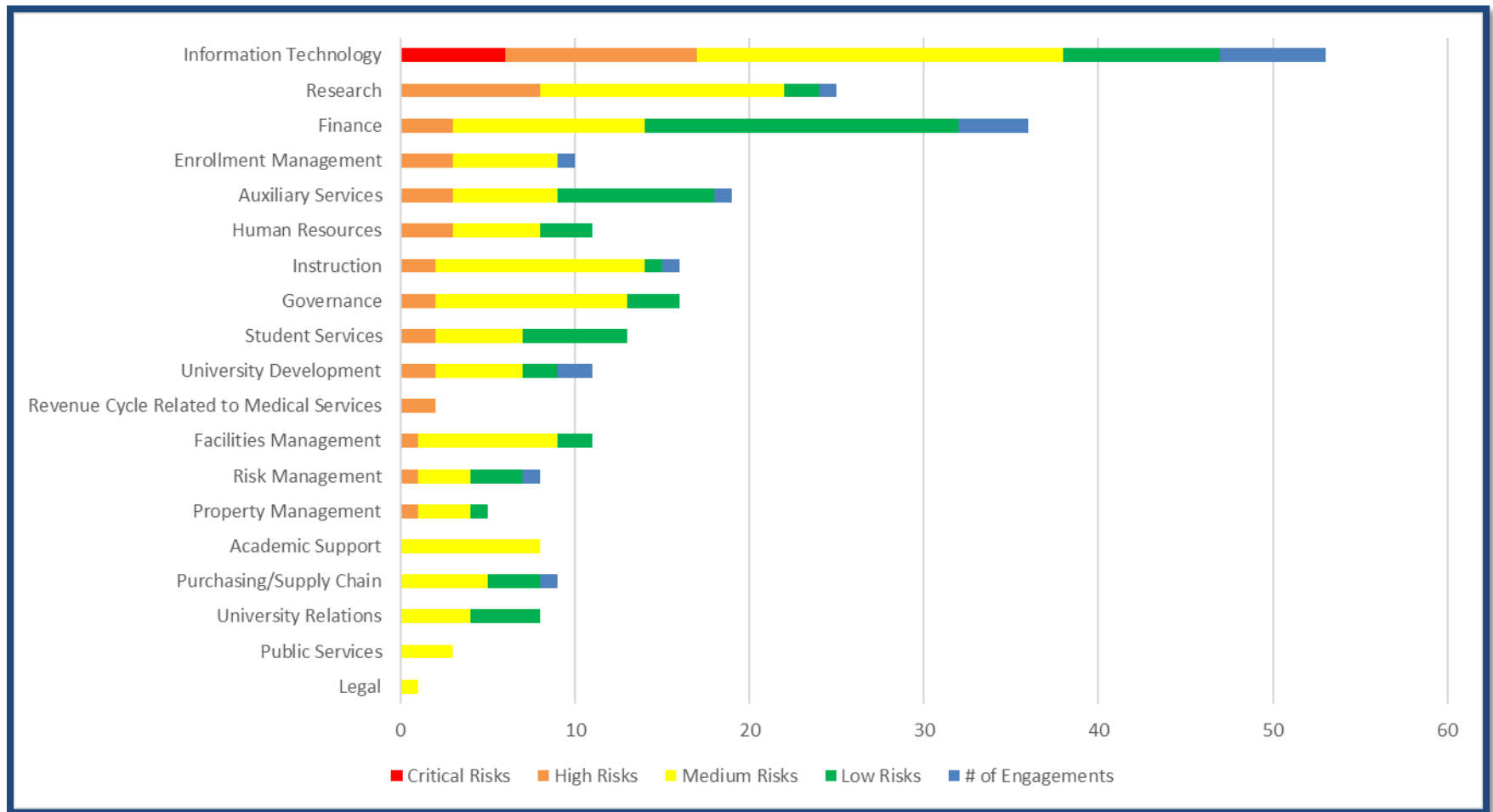
Risk Assessment Process

As part of the FY22 audit planning process, the UT Dallas Office of Audit and Consulting Services used the UT System Audit Office risk assessment methodology. The goals for this common 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. The assessment process was standardized by creating common terms and criteria, enabling trending of risk and System-wide comparisons. An emphasis was placed on collaboration with other functions that assess, handle, or manage risk.

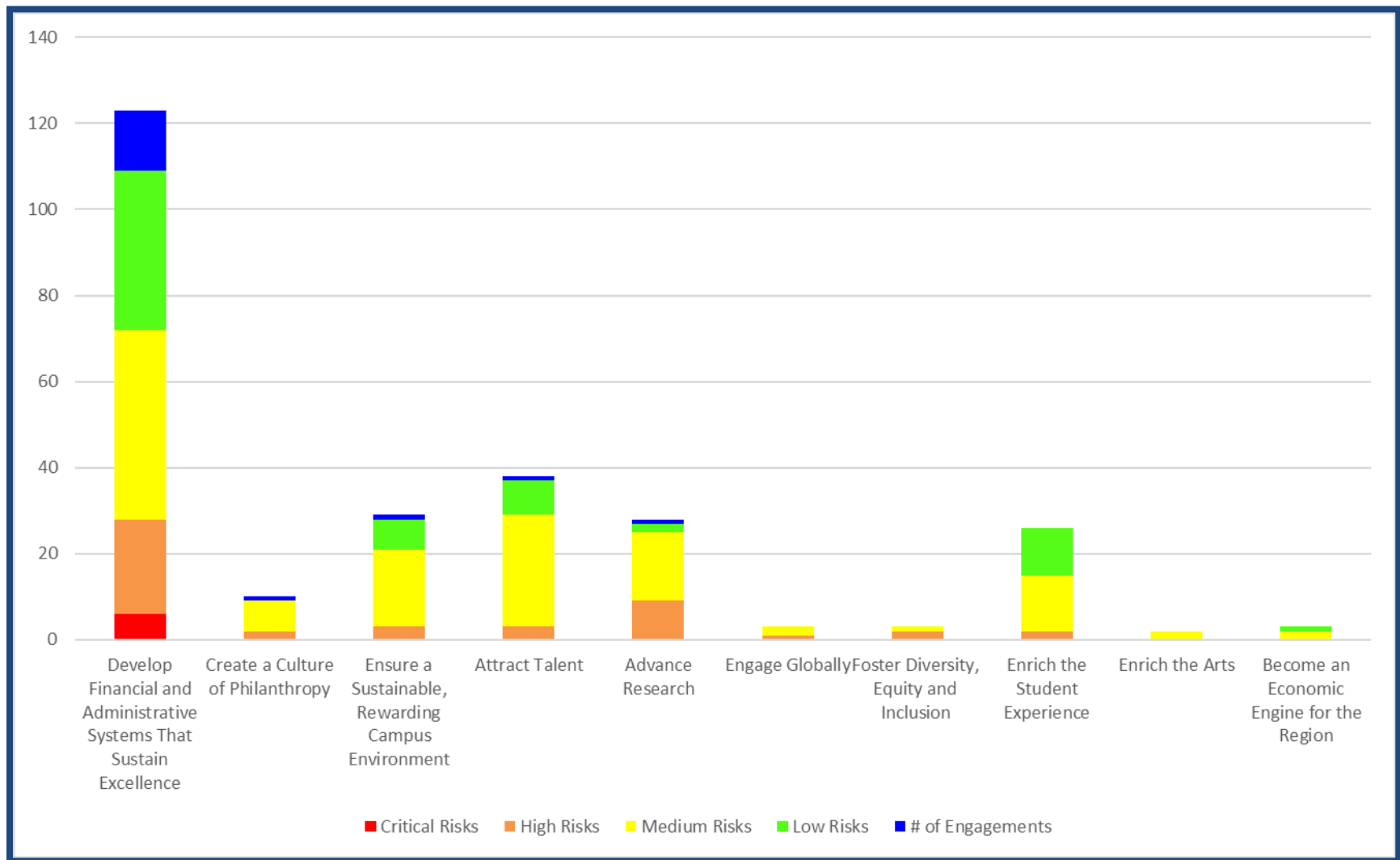
The risk assessment approach was based on a top-down process that included conversations and requests for input with risk collaborators, executives, and managers from the various operating areas on campus. All critical and high risks require either an audit or some form of risk mitigation. Risk mitigating factors are contained in the detailed audit plan that is approved by the [Institutional Audit Committee](#). The following graphs represent the results of the risk assessment process.

Risk Level	Definition
Priority	High probability of occurrence that would significantly impact UT System and/or UT Dallas.
High	Risks are considered to be substantially undesirable and pose a moderate to significant level of exposure to UT Dallas operations. Without appropriate controls, the risk will happen on a consistent basis.
Medium	The risks are considered to be undesirable and could moderately expose UT Dallas. Without appropriate controls, the risk will occur some of the time.
Low	Low probability of various risk factors occurring. Even with no controls, the exposure to UT Dallas will be minimal.

FY22 Audit Plan Risks and Audit Engagements by Taxonomy Type



FY22 Audit Plan Risks and Audit Engagements by [Strategic Plan](#) Objective



FY22 Audit Plan

Description of Engagement/Project	Percent of Total	Risk	Primary Taxonomy	General Objective/Description
Note: In accordance with the Texas Internal Auditing Act, section 2102.011, the internal audit program shall conform to the Standards for the Professional Practice of Internal Auditing, the Code of Ethics contained in the Professional Practices Framework as promulgated by the Institute of Internal Auditors, and generally accepted government auditing standards. As such, all audit engagements will be performed in accordance with these standards as applicable.				
Assurance Engagements				
Audits of Schools, Divisions, Departments, and Research Centers		High	Finance	Risk-based audits of schools, divisions, departments, and research centers to evaluate financial and accounting processes, internal controls systems, and the effectiveness and efficiency of related operations and controls. Areas selected each quarter based on emerging risks and discussions with executive leadership.
Data Analytics and Continuous Auditing		High	Governance	Development and performance of data analytics to conduct continuous reviews of high-risk areas.
Family Educational Rights and Privacy Act (FERPA)		High	Enrollment Management	Audit to ensure compliance with federal regulations and the effectiveness of operations surrounding the Family Educational Rights and Privacy Act.
Fire and Life Safety		High	Risk Management	Audit to ensure compliance with applicable regulations and the effectiveness of fire and life safety operations.
Gifts		High	University Development	Audit to assess the effectiveness of operating and information technology controls (Raiser's Edge) over gift acceptance and compliance with donor wishes.
Higher Education Emergency Relief Fund (HEERF) - Institutional Funds		High	Finance	Audit to ensure compliance with the Cares Act distributions regarding institutional funds (not ready for audit in FY21).
Information Technology and Information Security Risk-Based Audits		Critical	Information Technology	ACS will engage in agile, risk assurance activities based on risks associated with IT and IS operations as well as compliance with Texas Administrative Code 202 as applicable. Current topics include network management, website security, BC Incident

Office of Audit and Consulting Services
FY22 Internal Audit Plan

Description of Engagement/Project	Percent of Total	Risk	Primary Taxonomy	General Objective/Description
				Management (Veoci System), and decentralized computing operations.
Parking Operations		High	Auxiliary Services	Audit of parking operations to assess the effectiveness of operations and financial impacts resulting from pandemic.
Research Participants		High	Research	Audit to ensure compliance with federal regulations and the effectiveness of operations over research participants. Audit to include the effective assignment, performance, and training of oversight committee roles of the Institutional Review Board.
Salaries, Wages, and Additional Pay		High	Finance	To provide assurance as to the adequacy and effectiveness of controls over the management of salaries, wages, and additional/supplemental pay.
Student and Exchange Visitor Program (SEVIS)		High	Instruction	To provide assurance as to the adequacy and effectiveness of controls over the new Student and Exchange Visitor Program (SEVIS) system.
Vulnerability Management		Critical	Information Technology	To determine if UT Dallas has an effective vulnerability management process and that it complies with Texas Administrative Code 202.
<i>FY21 Carryforward - Assurance Engagements</i>				
Accounts Receivable		High	Finance	Provide assurance as to the adequacy and effectiveness of controls over the accounts receivable process and corresponding allowance for doubtful accounts.
AES Scholarships		High	Enrollment Management	Audit to ensure effectiveness of controls over the Academic Excellence Scholarship (AES) process.
Center for Innovation & Entrepreneurship		High	Research	To evaluate financial and accounting processes, internal controls systems, and the effectiveness and efficiency of related operations and controls within the Center.
Criminal Background Check Process		High	Human Resources	Provide assurance as to the adequacy and effectiveness of controls over the criminal background process which is handled by Human Resources (staff),

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FY22 Internal Audit Plan

Description of Engagement/Project	Percent of Total	Risk	Primary Taxonomy	General Objective/Description
				Academic Affairs (faculty, and the Career Center (student workers)).
Foreign Influence on Research		High	Research	Provide assurance that the UT Dallas plan to address foreign influence on research has been implemented.
Key Shop		High	Auxiliary Services	Ensure appropriate controls are in place over keys to ensure campus safety.
School of Arts and Humanities		High	Academic Support	To evaluate financial and accounting processes, internal controls systems, and the effectiveness and efficiency of related operations and controls within the School.
Software Development Life Cycle		Critical	Information Technology	Evaluate controls surrounding software development to ensure applications/websites are secure and follow a formal Software Development Life Cycle (SDLC) process which includes design, testing, and code/security reviews prior to deployment. Will include TAC 202 Systems and Services Acquisition Controls section.
Student Fees		High	Finance	Provide assurance as to the effectiveness of fee controls, including determining if fees are being spent in accordance with applicable policies, procedures, and regulations.
Assurance Engagements Subtotal	59%			
Advisory and Consulting Engagements				
Academic Operations		N/A	Governance	Consulting and meetings held with new and existing leaders in academic affairs areas, including deans.
Administrative Operations		N/A	Governance	Consulting and meetings held with new and existing leaders in non-academic affairs areas. Includes post-pandemic operations consulting.
Information Technology and Security Operations		N/A	Information Technology	Consulting and meetings held with Information Technology and Information Security leaders.
Participation on Institutional Committees		N/A	Governance	Participation on various IT, finance, and other committees where audit has been appointed in a consulting role.

Office of Audit and Consulting Services
FY22 Internal Audit Plan

Description of Engagement/Project	Percent of Total	Risk	Primary Taxonomy	General Objective/Description
Research Operations		N/A	Research	Consulting and meetings held with leaders in research.
School of ECS Revenues		N/A	N/A	Requested by the Dean to review revenue collection for certain areas within the School.
Training for University Employees		N/A	Governance	Training program for university employees on internal audit, fraud, risks, and controls.
Reserve for Advisory and Consulting Engagements		N/A	N/A	Reserve for advisory and consulting engagements requested by management.
<i>FY21 Carryforward Audits – Consulting Engagements</i>				
UT Design Program		N/A	Research	To evaluate the adequacy and effectiveness of controls over program funding, management, and processes surrounding sponsor agreements.
Financial Reporting Operations in Schools		N/A	Finance	Requested by management. Consulting with deans and fiscal officers regarding financial reporting processes.
<i>Advisory and Consulting Engagements Subtotal</i>	6%			
Required Engagements				
Assistance to External Auditor - Financial Audit		N/A	Finance	Assistance on external audit.
Assistance to External Auditors - State, Federal, Other		N/A	Governance	Hours to be provided in the event of an external audit not anticipated at the time of the Audit Plan development.
Benefits Proportional to Funding		N/A	Finance	Audit required by statute to ensure the accuracy of benefits funding proportionality as reported to the State for 2020-2021.
Education Research Center		N/A	Information Technology	Annual audit to certify that the Education Research Center at UT Dallas is in full compliance with all terms of the contract between the THECB and UT Dallas and all applicable state and federal laws.
Lena Callier Trust		N/A	University Development	Annual audit, required by the Trust agreement, to ensure compliance with the terms of the agreement.

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Description of Engagement/Project	Percent of Total	Risk	Primary Taxonomy	General Objective/Description
Purchasing Compliance with Texas Education Code		N/A	Purchasing/ Supply Chain	Annual audit to ensure compliance with Texas Education Code (TEC) Section 51.9337.
<i>Required Engagements Subtotal</i>	4%			
Investigations				
Reserve for Investigations				Reserve to conduct investigations resulting from hotline (fraud), UT System, SAO, management, or other sources.
Hotline Triage Team				Participation and collaboration with the UT Dallas Compliance Hotline Triage Team
<i>Investigations Subtotal</i>	2%			
Reserve				
Reserve for Unanticipated Projects and Emerging Risks				Reserve for agile, risk-based engagements.
<i>Reserve Subtotal</i>	4%			
Follow-Up				
Quarter 1				Audit procedures to follow up on recommendations that were due by 8/20/2021. Reported at the Quarter 1 Audit Committee meeting.
Quarter 2				Audit procedures to follow up on recommendations that were due by 11/20/2021. Reported at the Quarter 2 Audit Committee meeting.
Quarter 3				Audit procedures to follow up on recommendations that were due by 2/18/2022. Reported at the Quarter 3 Audit Committee meeting.
Quarter 4				Audit procedures to follow up on recommendations that were due by 5/20/2022. Reported at the Quarter 4 Audit Committee meeting.
<i>Follow-Up Subtotal</i>	1%			

Office of Audit and Consulting Services
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Description of Engagement/Project	Percent of Total	Risk	Primary Taxonomy	General Objective/Description
Development - Operations				
Annual Internal Audit Report				Preparation of the annual internal audit report required by the Texas Internal Auditing Act.
Audit Committee				Preparation and participation in the UTD Internal Audit Committee meetings.
Audit Manager Leadership				Duties performed by audit manager related to staff recruitment, mentoring and development, not related to specific audits.
CAE Leadership				Includes hiring, development, budgeting, performance appraisals, administrative duties, leadership, promoting the internal audit department, executive meetings, and all other responsibilities of the CAE that are not directly attributable to a specific audit project.
External Requests for Information				Requests for reporting from UT System, the SAO, and other external agencies.
FY23 Audit Plan and Risk Assessment				Annual and quarterly risk assessment and development of the FY23 annual audit plan.
IT Audit Technical Support				Assistance provided by IT audit staff to pull data for and troubleshoot IT issues.
QAIP - Quality Assurance and Improvement Plan				Internal Quality Assurance and Improvement Program activities, such as updating audit procedures, etc. Required by Audit Standards.
Staff Meetings				Monthly staff meetings.
Website and Marketing				Updates to the Audit and Consulting Services website.
UT Dallas Meetings and Events				Attendance at UT Dallas meetings and other events for informational and operational purposes.
UT System Meetings				UT System Audit Office meetings.
Development - Operations Subtotal	15%			

Office of Audit and Consulting Services
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Description of Engagement/Project	Percent of Total	Risk	Primary Taxonomy	General Objective/Description
Development - Initiatives and Education				
Certifications				Time spent on certification study and testing per UTD Audit Manual guidance.
Continuing Professional Education				Continuing Professional Education (CPE) that satisfies audit standards and related travel.
Staff Training and Professional Activities				Training from UT Dallas and others, including compliance training, that does not provide CPE hours related to the profession. Also includes reviewing professional publications related to auditing. Guidance included in the Audit Manual.
Participation in Professional Organizations				Participation on committees for professional audit-related organizations.
Participation in Quality Assurance Reviews				Participation on quality assurance reviews for other audit organizations.
Professional Writing, Publications, Presentations				Professional writing and presentations for audit-related organizations.
Student Internship Program				Participation in the UT Dallas Internal Audit Education Program recruiting and mentoring student interns.
UT Dallas Audit Strategic Initiatives				UT Dallas Internal Audit development and participation on strategic initiatives arising from internal assessments.
UT System Audit Strategic Initiatives				Participation on UT System Audit Office initiatives (committees, workgroups, research, etc.).
Development - Initiatives and Education Subtotal	11%			
Total	100.0%			

APPENDIX 4

STATUS OF FY21 AUDIT RECOMMENDATIONS

Report #	Date Issued	Engagement Name	Recommendation	Risk Level	Status at 8/31/2021	Estimated Implementation Date If Not Fully Implemented
<i>Audit Recommendations Prior to FY21 - Outstanding at 8/31/2020</i>						
R1809	3/5/2018	Disaster Recovery Process	This report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	High	Fully implemented	
R2001	11/01/19	Scholarships Follow-up	Implement a process to ensure departmental and school level scholarships are awarded in a uniform manner and monitored for compliance with the established rules.	Low	Fully implemented	
R2004 internal memo	11/20/19	Executive Travel and Entertainment	University-wide recommendation: The Office of Budget and Finance should develop a process to ensure that travel and business expense reimbursements are approved by an employee's direct supervisor, and better communicate the procedures for authorization of travel prior to incurring travel expenses.	Medium	Fully implemented	
R2005	01/08/20	Competitive Bidding Process	This report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	Low	Fully implemented	
R2006	01/17/20	Athletics	Improve cash handling procedures by developing and updating procedures, ensuring proper separation of duties, reconciling ticket and camp revenues, and ensuring all employees handling cash receive annual cash handling training.	High	Fully implemented	
R2007	02/03/20	Office of Information Technology	The department should continue efforts to separate responsibilities for property management among the teams that maintain each piece of equipment and enhance the inventory process for all assets. Off-site and mobile assets should be marked appropriately in the property system and periodically monitored.	Medium	Fully implemented	
R2008	03/31/20	Mobile Devices	ISO should develop minimum mobile device operating system and application configuration standards for devices connecting to UTD resources. In addition, consider the use of NetID Plus (DUO) for mobile device protections.	Medium	Fully implemented	
R2010	05/07/20	Cash Management	Treasury should explore options to strengthen the authorization authentication process so that it is not email-based. Additionally, Treasury should discuss opportunities to strengthen the authorization process with UTIMCO to achieve more integrity regarding the transfer of funds.	Low	Incomplete/ongoing	2/28/2022
R2010	05/07/20	Cash Management	UT Dallas should communicate to the UT Dallas Police Department they are responsible for the transfer of assets within the University's facilities. This practice should begin as soon as possible to eliminate the risk currently presented to the individuals transferring cash within Mail Services. Additionally, UT Dallas should communicate the procedures in the Cash Handling Policy Statement for transferring cash within the University's facilities to all departments that transfer cash and ensure they are followed. Monitoring may include a daily review of institution logs which would indicate the amount transferred, who the transfer was between, and approval of the transfer in the form of signatures.	High	Fully implemented	
R2010	05/07/20	Cash Management	Treasury should perform an assessment to get a more complete listing of departments that handle cash and identify which departments have separate cash handling procedures and which do not. Following that, Treasury should review each department's cash handling procedures to determine whether they appropriately address the most up-to-date UT Dallas Cash Handling Policy Statement. Additionally, Treasury should work with University Recreation to ensure their cash handling procedures align with the most up-to-date UT Dallas Cash Handling Policy Statement, and that those procedures are being followed in practice.	Medium	Fully implemented	
R2012	6/1/2020	Decentralized Computing Operations	The report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	High	Incomplete/ongoing	9/30/2021
R2013	6/1/2020	Texas Analog Center of Excellence	The report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	High	Fully implemented	
				Medium	Incomplete/ongoing	12/31/2021
				Medium	Fully implemented	
				Medium	Fully implemented	
				High	Fully implemented	
R2013	6/1/2020	Texas Analog Center of Excellence	The report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	High	Incomplete/ongoing	12/31/2021
				High	Substantially Implemented	10/8/2021
				Medium	Incomplete/ongoing	12/31/2021
				Medium	Incomplete/ongoing	12/31/2021
R2013	6/1/2020	Texas Analog Center of Excellence	The report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	Medium	Substantially Implemented	12/31/2021
				Medium	Fully implemented	
R2014	6/22/2020	University Housing	Student Housing should develop controls to ensure debits and credits are applied to student accounts in the correct term. Additionally, Student Housing should document detailed procedures for the data upload.	Medium	Fully implemented	
			Increase the frequency of Reconciliation between StarRez and PeopleSoft.	Medium	Fully implemented	
R2015	7/30/2020	Log Management	The report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	High	Incomplete/ongoing	12/31/2021
				Medium	Incomplete/ongoing	12/31/2020

Appendix 4
Status of Prior Audit Recommendations at 8/31/2021

Report #	Date Issued	Engagement Name	Recommendation	Risk Level	Status at 8/31/2021	Estimated Implementation Date If Not Fully Implemented
R2016	8/6/2020	Minors on Campus	Given the growth of the university and expanded programs related to working with minors, the following should be considered by the President and executive leaders within Academic Affairs, Student Affairs, Diversity and Community Engagement, and Research to better manage these high-risks activities.	High	Fully implemented	
			Develop internal written procedures that define monitoring, reporting, and enforcement processes by the responsible executive leaders as outlined in observation #1 in addition to the formal reporting to the Office of Institutional Compliance, Equity, and Title IX Initiatives.	Medium	Fully implemented	
FY21 Audit Recommendations - Status as of 8/31/2021						
R2101	09/04/20	Lena Callier Trust	Develop processes to ensure that all invoices are paid by the vendor's due date.	Low	Fully implemented	
R2102	10/20/2020	One Card Program	The One Card Team should evaluate their current processes over enforcement, approvals, and documentation.	Low	Fully implemented	
R2102	10/20/20	One Card Program	The OCT should continue to evaluate their current monitoring systems to identify what value each system delivers to their operations and continue to explore other services to obtain the best value and cost savings for the University.	Low	Fully implemented	
R2102	10/20/2020	One Card Program	The One Card Team (OCT) should develop a training program for supervisors responsible for reviewing and approving One Card transactions. Supervisors and cardholders should receive periodic training to ensure they are aware and reminded of the policies, procedures, and risks related to purchasing cards.	Medium	Incomplete/ongoing	11/30/2021
R2102	10/20/2020	One Card Program	The One Card Team should consider expanding the current One Card guidance to increase cardholder accountability and general One Card knowledge. Information related to all pertinent policies and procedures that would affect the various types of purchases utilized by Cardholders should be considered.	Medium	Fully implemented	
R2103	11/3/2020	Campus Construction	Facilities Management should formalize policies and procedures for closing out projects, including developing a standardized project completion checklist which includes all required close out procedures and documentation to be retained. The checklist and relevant documentation should be scanned and stored in a central location accessible to all Facilities Management personnel. Additionally, the policy should state that UT Dallas withhold final payment to the vendor until the final walkthrough is performed and outstanding punch list items are rectified.	Medium	Fully implemented	
R2103	11/03/20	Campus Construction	Facilities Management should work with Procurement Management to define and document change order policies and procedures. This should include defined roles and responsibilities for both departments, including detailing how approval from relevant stakeholders (i.e., vendors, project managers, UT Dallas client, Procurement Management) should be obtained and documented.	Medium	Fully implemented	
R2103	11/03/20	Campus Construction	Facilities Management should implement and formalize procedures for project managers to update project status information in FIMS on a recurring basis (e.g., bi-weekly). The procedures should define what fields must be updated and key events which require updates to FIMS. Additionally, Facilities Management should include a review and approval of project information prior to it being posted to the Facilities Management's website to ensure the information being posted accurately reflects the status of the project. If there are any discrepancies or issues which arise during the review, the reviewer should follow-up with the project manager for confirmation.	Low	Fully implemented	
R2103	11/03/20	Campus Construction	Facilities Management should formally document the process for approving renovation and deferred maintenance projects in a policy that states projects above \$50,000 require written, explicit approval from the Provost. If the Provost is not available, appropriate designees who can approve a project should be identified in the policy (e.g., Assistant Provost, Administrative Project Coordinator III). Facilities Management should retain the documented approval and store it within the project files.	Low	Fully implemented	
R2104	12/2/2020	Property Administration	Because the strength of this program must be driven by accountability and consequences of those entrusted with the University's property, consider developing a University-wide task force to determine ways to strengthen controls over property and processes for reporting missing or stolen assets to department management, establishing an escalation process so that the appropriate Vice President/Dean is aware of significant losses to the University, and ensuring proper accountability over assets.	High	Incomplete/ongoing	11/12/2021
R2104	12/2/2020	Property Administration	Assess the risks of surplus property and lost and found items and consider developing stronger controls over the surplus process by establishing segregation of duties, developing a lost and found intake process, reconciling of disposals to assets sold, and enhancing management oversight and reporting.	Medium	Fully implemented	
R2104	12/2/2020	Property Administration	The Office of Budget and Finance should consider the risks associated with retention and consider developing a process to ensure asset records, including purchase order documentation, be maintained and also disposed of in a timely manner in accordance with the approved records retention schedule.	Medium	Fully implemented	
R2104	12/2/2020	Property Administration	Update policies to reflect the current processes in place. Include the issues noted in this observation in the task force charge recommended in observation (1) and consider including representatives from the Offices of Information Technology and Information Security on the task force to develop an electronic workflow process that enhances the overall accountability of assets within the University and addresses the above noted issues.	Medium	Incomplete/ongoing	11/12/2021
R2104	12/2/2020	Property Administration	Property Administration should work closely with the Office of Institutional Compliance, Equity, and Title IX Initiatives to update their previous risk management plan to reflect current risks, policies, procedures, monitoring, training, and reporting processes.	Medium	Incomplete/ongoing	11/12/2021
R2104	12/2/2020	Property Administration	The Office of Budget and Finance should assess the risks associated with purchases made using One Cards and consider ways to prevent purchases of assets outside of the eProcurement system and ensure that assets are marked as received only when actually received.	Medium	Fully implemented	
R2104	12/2/2020	Property Administration	Property Administration should consider working with the Office of Emergency Management to create a business continuity plan, which will help to minimize loss and will assist in continuing administrative operations in the event of a disaster.	Low	Incomplete/ongoing	8/31/2021
R2105	2/26/2021	Edith O'Donnell Institute of Art History	Consider developing internal procedures to strengthen controls and departmental reporting over property, including conducting periodic internal inventories.	Medium	Fully implemented	
R2105	2/26/2021	Edith O'Donnell Institute of Art History	Consider ways to enhance controls over expenses, including improved procedures, reminders for employees, and stricter reviews.	Medium	Fully implemented	
R2105	2/26/2021	Edith O'Donnell Institute of Art History	Consider revising the workflow and approval processes to ensure formal approvals within the university accounting systems by the Director and implementing and formalizing internal policies and procedures.	Medium	Fully implemented	

Appendix 4
Status of Prior Audit Recommendations at 8/31/2021

Report #	Date Issued	Engagement Name	Recommendation	Risk Level	Status at 8/31/2021	Estimated Implementation Date If Not Fully Implemented
R2106	3/10/2021	Behavior Assessment and Intervention Program	Consider formalizing policies and procedures regarding access, confidentiality agreements, escalation processes, and involuntary withdrawal.	Medium	Fully implemented	
R2107	3/11/2021	Department of Geosciences	Consider improving records retention procedures by implementing stronger internal procedures for the storage of records.	Medium	Fully implemented	
R2107	3/11/2021	Department of Geosciences	Consider implementing unique department procedures and job responsibilities that would help improve controls over expenses.	Medium	Fully implemented	
R2107	3/11/2021	Department of Geosciences	Consider working with the Office of Human Resources to develop a plan to address morale issues.	Low	Incomplete/ongoing	5/31/2022
R2108	4/19/2021	Executive Education	Executive Education programs should update their policies and procedures, including documenting and ensuring approval of the overhead management fee.	Low	Incomplete/ongoing	12/31/2022
R2109	5/17/2021	Conflicts of Interest	Consider implementing a structure similar to the three lines model to ensure that the operations, monitoring and investigations functions in research compliance are separate. Evaluate the current structure, systems, and processes for handling research and non-research conflicts of interest for efficiency and enhanced oversight.	High	Incomplete/ongoing	12/31/2021
R2109	5/17/2021	Conflicts of Interest	Review and fully complete the existing conflicts of interest action plan.	High	Incomplete/ongoing	12/31/2021
R2109	5/17/2021	Conflicts of Interest	Develop more specific guidelines for researchers that define and provide consequences for intellectual property violations, including training that addresses specific COI risks.	Medium	Incomplete/ongoing	12/31/2021
R2109	5/17/2021	Conflicts of Interest	The ORC and Purchasing should work together to create a process that ensures Purchasing is aware of COIs as part of their workflow.	Medium	Incomplete/ongoing	8/31/2021
R2110	5/18/2021	Callier Center	This report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	Medium	Fully implemented	
R2110	5/18/2021	Callier Center	This report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	Medium	Fully implemented	
R2110	5/18/2021	Callier Center	This report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	Medium	Fully implemented	
R2111	5/28/2021	School of Behavioral and Brain Sciences	Consider ways to enhance controls over expenses, including improved procedures, reminders for employees, and stricter reviews. Reimburse the grant for the visa fees.	Medium	Incomplete/ongoing	12/31/2021
R2111	5/28/2021	School of Behavioral and Brain Sciences	Consider ways to enhance controls over cost center reconciliations, including improved procedures, reminders for employees, and stricter reviews.	Medium	Incomplete/ongoing	12/31/2021
R2111	5/28/2021	School of Behavioral and Brain Sciences	Consider developing internal procedures to strengthen controls and departmental reporting over property, including conducting periodic internal inventories.	Medium	Incomplete/ongoing	12/31/2021
R2111	5/28/2021	School of Behavioral and Brain Sciences	Continue to work toward finalizing the policies and procedures manual and ensure this information is available to faculty and staff within the School.	Low	Incomplete/ongoing	12/31/2021
R2112	7/9/2021	Account Management	This report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	Medium	Incomplete/ongoing	5/31/2022
R2113	7/23/2021	Education Research Center	This report contains confidential information that relates to information security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Texas Government Code, § 552.139. Specific results were made to the appropriate members of management.	Medium	Fully implemented	
R2114	8/2/2021	School of Engineering & Computer Science	Consider developing internal procedures to strengthen controls and reporting over property by conducting periodic internal inventories and having each department and center be accountable for their own inventory management and process.	Medium	Incomplete/ongoing	2/1/2022
R2114	8/2/2021	School of Engineering & Computer Science	Consider performing a cost analysis on a recurring basis on the E-Plan to ensure cost-effectiveness. Also ensure that the Office of Accounting and Financial Reporting reviews the external sales rates in accordance with university policies and procedures. UTDesign should require a contract agreement between the external corporate sponsors and UTD to ensure appropriate billing and management.	Medium	Incomplete/ongoing	4/1/2022
R2114	8/2/2021	School of Engineering & Computer Science	Consider ways to enhance controls over cost center reconciliations, including improved procedures, reminders for employees, and stricter reviews.	Medium	Incomplete/ongoing	12/1/2021
R2114	8/2/2021	School of Engineering & Computer Science	Continue to work toward finalizing the policies and procedures manual, including specific procedures for travel and parking expenses, and ensure it is available to all faculty and staff within the Dean's Office.	Medium	Incomplete/ongoing	4/1/2022
R2116	8/10/2021	Lena Callier Trust	Implement more efficient and effective check handling procedures to ensure compliance with the university's cash handling policies and procedures.	Medium	Incomplete/ongoing	9/30/2021
R2117	8/26/2021	Auxiliary Contracts	OCA and AS should enhance formal processes and procedures for the nonfinancial terms of auxiliary revenue contracts.	Medium	Incomplete/ongoing	12/17/2021