Fiscal Year 2018
Internal Audit Plan
September 11, 2017

Dr. Richard Benson, President
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 July 20, 2017, and the UT System Board of Regents’ Audit, Compliance, and Risk Management Committee on August 23, 2017. As required by Texas Government Code, Section 2102.015, we are required to post this plan on our website at utdallas.edu/audit.

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 Members:
Mr. Gurshaman Baweja
Mr. Bill Keffler
Ms. Julie Knecht
Mr. Ed Montgomery

UT Dallas Members:
Dr. Hobson Wildenthal, Executive Vice President
Dr. Kyle Edgington, Vice President for Development and Alumni Relations
Dr. George Fair, Vice President for Diversity and Community Engagement; Compliance Officer
Mr. Frank Feagans, Vice President and Chief Information Officer
Dr. Gene Fitch, Vice President for Student Affairs
Dr. Calvin Jamison, Vice President for Administration
Mr. Rafael Martin, Interim Vice President for Research
Dr. Inga Musselman, Interim Provost
Mr. Terry Pankratz, Vice President for Budget and Finance
Mr. Timothy Shaw, University Attorney; ex-officio

External Agencies:
The University of Texas System Audit Office
Legislative Budget Board
Governor’s Office
State Auditor’s Office
Sunset Advisory Commission
Methodology

The UT Dallas 2018 Audit Plan outlines the internal audit activities that will be performed by Internal Audit during FY 2018 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. 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.

As part of the FY 2018 Audit Plan process, the UT Dallas Office of Internal Audit 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. The graph below depicts the institution risks.
Allocation of Time

The FY 2018 Audit Plan budget was based on available staff hours for 8.5 internal audit professionals with 13,966 available hours. The Plan includes risk-based and required audits (financial, operational, compliance, information technology), risk-based consulting reviews, follow-up audits, investigations, reserves for management requests, and other projects and initiatives as outlined below.
FY 2018 Audit Plan

**Risk-Based Audits**
- Academic Hiring and Compensation
- Admissions and Recruiting Process
- Brain Performance Institute
- Conflicts of Interest
- Data Warehouse Reporting
- Departmental Review School of Behavioral and Brain Sciences
- Departmental Review School of Economic, Political and Policy Sciences
- Departmental Review Callier Center
- Departmental Review Parking & Transportation
- Departmental Review Material Science
- Departmental Review Athletics
- Ethics
- HIPAA
- Institutional Compliance Program
- Information Technology Governance
- Library Operations
- Payroll Confirmation (time and effort reporting)
- PeopleSoft Infrastructure Review
- Policy and Procedure Governance
- Programs for Minors
- Purchasing Process
- Research Participants
- Restricted Research Expenditures
- Scholarships
- Social Media
- Texas Administrative Code (TAC) 202
- Texas Analog Center of Excellence (TxACE)
- University Reserves

**Required Audits**
- Benefits Proportionality
- Federal Portion of the Statewide Single Audit Assistance to SAO
- Financial Statement Audit Assistance
- Lena Callier Trust
- Purchasing (Senate Bill 20)
- UTS 142.1 Assurance Work
Risk-Based Consulting
Change in Leadership Reviews
Consulting with Housing on Transition from Management Company
Data Analytics Projects
Participation in SACSCOC Review
Participation on University Committees and UT Dallas Initiatives
Physical Access Controls - Smart Card implementation
Providing Advice to University Employees
Training Provided by Internal Audit to UT Dallas
Vulnerability Assessment
Reserve for Consulting Reviews

Reserve for Investigations

Follow-ups of Prior Audit Recommendations

Risk-Based Reserve
Reserve for FY17 Carryover Audits
Decentralized Computing
Disaster Recovery
Collaboration Tools
Confidential Data Management
Property
Campus Clinics
VP Administration
Campus Construction
Restricted Research
Reserve for Unanticipated Audits or Other Activities

Operations
Annual Internal Audit Report
CAE Weekly Meetings with UT System
Executive Management and Leadership of the IA Department
External Quality Assurance Review
FY 19 Audit Plan
Hotline Participation
Internal Audit Committee
Internal Quality Assurance and Improvement Program
Monthly Staff Meetings
Reporting and Requests for Information
TeamMate Maintenance
Technical Support
Website Maintenance
Initiatives and Education
CPE & related travel
Participation in Professional Organizations
Participation in Quality Assurance Reviews for Other Organizations
Professional writing, publications, external presentations
Student Internship Program
System Audit Office Initiatives