

**University of North Texas World
FY 2021 Annual Audit Plan**

Institution	Engagement Name	General Objective/Description	Budget Hours	
ASSURANCE ENGAGEMENTS				
DAL	Campus and Events Safety	Assess the design and effectiveness of controls to track/monitor events and all visitors who are on campus.	400	
UNT	Frisco Campus Construction Contract	To determine if UNTS planned, procured & formed its contract for the construction of the Frisco Campus in accordance with applicable statues and the Contracting Handbook 2012; as well as to ensure there are no proprieties.	450	
HSC	Marketing and Branding Process	To assess the adequacy and effectiveness of key marketing channels.	350	
DAL	Budget Process	To assess the effectiveness of the governance, risk-management and control processes over budget planning, preparation, and implementation.	350	
SYS, UNT, DAL, HSC	Recruiting Process	Assess the design and effectiveness of the recruitment and selection process to ensure that the right people are hired.	400	
UNT, DAL, HSC	Tuition and Fees	To evaluate the systemic interface from Learning Solutions module to the Financial Solutions module within PeopleSoft which create the journal entry to ensure it is working as intended.	400	
UNT, DAL, HSC	Discount and Allowances	To evaluate the systemic interface from Learning Solutions module to the Financial Solutions module within PeopleSoft to ensure processes and controls surrounding discounts/allowances are working as intended.	400	
SYS, UNT, DAL, HSC	Data Breach Response Plans	Review data breach response plans. Evaluate how quickly the institutions identifies a breach and the mechanisms for notifying impacted consumers and regulators.	450	
SYS, UNT, DAL, HSC	Network Monitoring	To ensure network monitoring exists where triggers monitoring security events are in place and alerting is enabled.	450	
SYS, UNT, DAL, HSC	Patch Management	To ensure servers containing confidential / sensitive (Category I) data are being patched according to the UNT System Information Security Handbook/Texas DIR Security Controls Catalog and assess if all institutions are adhering to the established standards.	450	
SYS, UNT, DAL, HSC	Vulnerability Scanning and Penetration Testing Process	Evaluate the vulnerability scanning and penetration testing procedures that are established and assess all institutions are adhering to the established procedures.	450	
UNT	Differential Tuition	To assess if differential tuition and fee funds are being appropriately utilized and billed.	400	
FY 2020 Carry Forward Audits				
HSC	School of Medicine Financial Review	To assess the adequacy and effectiveness surrounding the tracking and recording of financial processes between state and private institution.	350	
Assurance Engagements Subtotal			5,300	31%
MANAGEMENT ADVISORY AND CONSULTING ENGAGEMENTS				
SYS, UNT, DAL, HSC	Payroll	Providing consulting services surrounding the payroll process improvement.	300	
SYS, UNT, DAL, HSC	Aging for Financial Reconciliations	Providing consulting services regarding the aging of outstanding balances and reconciling items.	300	
SYS, UNT, DAL, HSC	Procurement Card	Provide consulting services regarding the procedures and processes surrounding the establishment of a business account with Amazon.	300	
HSC	1135 Waivers	Provide consulting services that would include review of supporting documentation to ensure compliance.	275	
SYS, UNT, DAL, HSC	Enhance Reporting for Financial Reconciliations	Provide consulting services regarding the reconciliation reporting for balance sheet accounts.	300	
UNT	CARES ACT	Provide consulting services regarding the funds allocated to institutions to ensure compliance by reviewing supporting documentation.	275	
DAL	CARES ACT	Provide consulting services regarding the funds allocated to institutions to ensure compliance by reviewing supporting documentation.	275	
SYS, DAL, UNT	Contract Management System	Provide consulting services surrounding the implementation of controls over the contract management platform.	300	

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HSC	Budget Process	To assess the effectiveness of the governance, risk-management and control processes over budget planning, preparation, and implementation.	350	
SYS, UNT, DAL, HSC	Succession Planning	Providing consulting services surrounding the maturity of the organization's short, medium and long term succession plan for managerial staff and technical roles.	275	
DAL	Learning, Training, and Development	Provide consulting services to determine whether there is an adequate and effective management framework for learning, training, and development to ensure that employees received the training and development they needed, when they needed it, to carry out their duties.	275	
SYS, UNT, DAL, HSC	Fire Marshall	To provide consulting services to determine whether the duties of the National Fire Protection Association requirements are being performed and administered by the institution and identify any gaps.	300	
SYS, UNT, DAL, HSC	Campus Surveillance Optimization	To provide consulting services to ensure Privacy/FERPA controls are appropriately implemented during the restructuring of the surveillance system.	300	
SYS, UNT, DAL, HSC	Data Center Services Optimization	To provide consulting services in assessing whether duplication of hardware, staffing and space is taking place due to shadow IT systems.	300	
SYS, UNT, DAL, HSC	Data Services Optimization	To provide consulting services to assess controls are in place for appropriately collecting, storing and handling data.	300	
SYS, UNT, DAL, HSC	IT Security & Compliance Optimization	To provide consulting services in assessing whether IT Security policies are in alignment with state requirements (i.e. Texas Administrative Code 202, Texas DIR Security Control Standards Catalog).	300	
SYS, UNT, DAL, HSC	IT Support Services Optimization	To provide consulting services in assessing whether IT Support Services are being duplicated across institutions that can be utilized more effectively.	300	
	Advisory and Consulting Engagements Subtotal		5,025	29%
REQUIRED ENGAGEMENTS				
UNT, UNTD, HSC	Benefits Proportional by Fund	Assess the processes and controls related to completion of Form APS 011 as required by the General Appropriations Act, Article IX, Section 6.08, Benefits Paid Proportional by Fund.	275	
SYS, UNT, UNTD, HSC	Senate Bill 20	Internal Audit is required under SB20 regulations to review contracting process for adherence to requirements on annual basis.	275	
HSC	Family Medicine Residency Program	To provide assurance that UNTHSC is in compliance with the FMRP Agreement requirements and the FMRP Guidelines for Funding.	275	
HSC	Faculty Development Center	To assess whether THECB program funds were expended in accordance with the terms and conditions of the FDC State Grant Agreement requirements and the FMRP Guidelines for Funding Operational and Support Programs.	275	
UNT	Facility Certification Review	To assess, verify, and improve the data and process by which Texas public colleges and universities accurately report the use of campus facilities and project funding.	300	
UNT	Student-Managed Investment Fund	To assess compliance with the donor agreement between UNT and Colonel Guy M. Cloud, Jr. related to SMIF.	250	
	Required Engagements Subtotal		1,650	10%
INVESTIGATIONS				
	Fraud Investigations	Hours reserved for investigations that arise during the fiscal year	800	
	Investigations Subtotal		800	5%
RESERVE				
	Reserve for Unanticipated Projects	Hours reserved for unanticipated projects or management request	1,020	
	Reserve Subtotal		1,020	6%
FOLLOW-UP				

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Institution	Engagement Name	General Objective/Description	Budget Hours	
	Quarter 1 Follow-ups	Follow-up recommendations due 4th Quarter FY19	125	
	Quarter 2 Follow-ups	Follow-up recommendations due 1st Quarter FY20	125	
	Quarter 3 Follow-ups	Follow-up recommendations due 2nd Quarter FY20	125	
	Quarter 4 Follow-ups	Follow-up recommendations due 3rd Quarter FY20	125	
	Follow-Up Subtotal		500	3%
DEVELOPMENT - OPERATIONS				
	Annual Internal Audit Report	Preparation of the annual internal audit report for the State Auditor's Office	25	
	Audit Committee	Preparation and participation in the UNT System Internal Audit Committee meetings	150	
	Audit Manager Leadership	Duties performed by audit manager related to staff mentoring and developing and meetings and discussions with CAE not related to specific audits	80	
	CAE Departmental Management and 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.	200	
	FY22 Audit Plan and Risk Assessment	Risk assessment and development of the FY22 annual audit plan	200	
	Internal Quality Assurance and Improvement Program (QAIP)	Internal Quality Assurance and Improvement Program activities, such as updating audit procedures, reviewing projects, etc.	400	
	IT Audit Technical Support	Technical Support provided for TeamMate, IDEA, or other issues	40	
	Monthly Staff Meetings	Staff meetings are held once a month for approximately four hours. During the meetings, a representative from campus may come to talk about their area to educate the team on their operations.	300	
	Reporting Requests	Requests for reporting from UNT System, the SAO, and other external agencies	20	
	UNT System Meetings	UNT System Audit Office meetings, Chancellor Council Meetings, Townhalls, etc.	100	
	Website and Marketing	Update IA website to include information for auditees (i.e. P&Ps, emerging risks, beneficial external website).	40	
	Development - Operations Subtotal		1,555	9%
DEVELOPMENT - INITIATIVES AND EDUCATION				
	CPE and CPE-Travel	Continuing Professional Education and Related Travel	405	
	IT Data Analytics Project	Project to improve departmental data analytics	250	
	Data Analysis Training - IDEA	Training provided to the entire UNTS team surrounding data analytics	300	
	GAGAS Training	Government training provided to the UNTS team	150	
	Participation in Professional Organizations	Participation on committees for professional organizations	100	
	Student Internship Program	Time spent by internal audit recruiting and mentoring student interns and speaking at class (not specific to an audit)	100	
	UNT System Audit Strategic Initiatives	UNT System Internal Audit strategic initiatives arising from internal assessments and external review	125	
	Development - Initiatives and Education Subtotal		1,430	8%
	Total Budgeted Hours		17,280	100%