



Office of Auditing and Consulting Services

October 28, 2015

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FROM: Lori N. Wertz, Chief Audit Executive, Auditing and Consulting Services

**SUBJECT:** The University of Texas at El Paso Internal Audit Annual Report for Fiscal Year 2015

Attached please find the Fiscal Year 2015 Internal Audit Annual Report for the University of Texas at El Paso as required by the Texas Internal Auditing Act. Should you have questions or need additional information, please contact me at (915) 747-8858 or e-mail lnwertz@utep.edu.

Administration Bldg Fourth Floor El Paso, Texas 79968-0586 (915) 747-5191 Fax (915) 747-8913 The University of Texas at El Paso Internal Audit Annual Report Table of Contents Fiscal Year 2015



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# I. Compliance with House Bill 16 (Texas Government Code, Section 2102.015): Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit Information on Internet Web site

Per House Bill 16 (83<sup>rd</sup> Legislature Regular Session), the following information will be posted on the Internet Web site of The University of Texas at El Paso's Office of Auditing and Consulting Services:

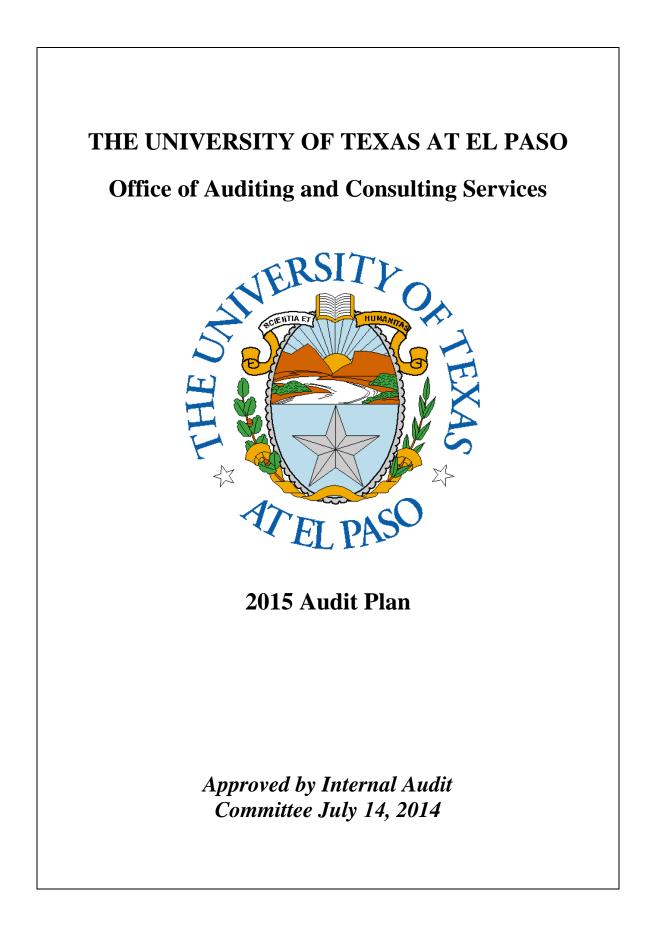
- The approved fiscal year 2016 Audit Plan, as provided by Texas Government Code, Section 2102.008, and
- The fiscal year 2015 Internal Audit Annual Report, as required by Texas Government Code, Section 2102.009.

# **II.** Compliance with the Benefits Proportionality Audit Requirements for Higher Education Institutions

Rider 8, page III-39, the General Appropriations Act (84th Legislature, Conference Committee Report), requires that higher education institutions conduct an internal audit during fiscal year 2016 of benefits proportional by fund, using a methodology prescribed by the State Auditor's Office. The rider requires that the audit examine appropriation years (AY) 2012 through 2014, and be completed no later than August 31, 2016. To comply with Rider 8, a benefits proportionality audit is included in the [institution] FY 2016 annual audit plan.

An internal audit of the proportionality of higher education benefits process was conducted during FY 2015 at the request of the Governor. The scope of the audit included benefits funding proportionality for appropriation year (AY) 2013. Audit procedures were consistent with the methodology prescribed by the State Auditor's Office to comply with Rider 8, and included review of source information obtained from the internal accounting system and the State's Uniform Statewide Accounting System (USAS), review of the benefits proportionality reporting process, validation of the accuracy of information and proportional funding calculations reported to the State Comptroller on the Benefits Proportionality by Fund Report (APS 011), and testing to verify eligibility of employee benefits paid with appropriated funds.

Because AY 2013 was included in the prior year audit, the benefits proportionality audit conducted during FY 2016 will include only AY 2012 and AY 2014. The results of the AY 2013 audit will be included in the resulting audit report, with a statement certifying that the procedures followed were consistent with the methodology prescribed by the State Auditor's Office.



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#### OVERVIEW

In accordance with the Texas Internal Auditing Act (Article 6252-5d, <u>Vernon's Texas Civil</u> <u>Statutes</u>), The University of Texas System Administration Policy UTS129 – Internal Audit Activities, and The Institute of Internal Auditors' International Professional Practices Framework (IPPF) *Performance Standard 2010 Planning and 2210 – Planning Considerations*, we have prepared an audit plan for fiscal year 2015. The 2015 Audit Plan is a description of the internal audit activities that will be performed by the Office of Auditing and Consulting Services in fiscal year 2015.

The process of preparing the 2015 Audit Plan included identifying those areas that are considered the most important and ensuring that activities with the greatest risk are audited. The Internal Audit Committee reviewed and approved the 2015 Audit Plan. Members of the Internal Audit Committee provided input, as did Deans and Department Directors/Chairs, where appropriate. The Internal Audit Committee is comprised of the following members:

- Mr. David Lindau, External Member and Chair of the Internal Audit Committee
- Ms. Carolyn Mora, External Member
- Mr. Steele Jones III, External Member
- Dr. Diana Natalicio, President
- Dr. Junius Gonzales, Provost, Vice President for Academic Affairs
- Ms. Cynthia Villa, Vice President for Business Affairs
- Dr. Stephen Riter, Vice President for Information Resources and Planning
- Dr. Roberto Osegueda, Vice President for Research
- Mr. Richard Adauto III, Executive Vice President

Input was also received from; Mr. Jerry Cochrane, Chief Information Security Officer; Mr. Roger Brown, Director Human Resource Services; Ms. Sandra Vasquez, Assistant Vice President Equal Opportunity; Dr. Douglas Watts, Executive Director Animal Care Center; Mr. Juan Gonzales, Director Student Business Services; Ms. Tessy Rappe, Director of Finance; Dr. Victor Pacheco, Assistant Vice President for Business Affairs; Dr. Michael Smith, Vice Provost; Mr. Robert Moss, Assistant Vice President Environmental Health and Safety. The Internal Audit Committee members, these individuals, and selected members of their staffs, provided information relative to their specific areas of responsibility, plus insight into other areas in which they interacted, had knowledge and/or opinions.

#### IDENTIFICATION OF THE AUDIT UNIVERSE AND RISK ASSESSMENT

The Institute of Internal Auditors' International Professional Practices Framework (IPPF) requires that internal auditors develop an audit plan based on the assignment of risk to the audit universe. The audit universe is a subjective assessment of auditable areas at the University of Texas at El Paso (UTEP). To identify the audit universe, we reviewed prior audit plans, the annual financial report (AFR), the budget; various risk assessments, and a five-year history of audit activity (Appendix H). The audit plan was broken down into seven major categories and sub categories (Appendix A):

- 1. Financial
- 2. Operational
- 3. Compliance
- 4. Information Technology
- 5. Follow-up Audits
- 6. Projects
- 7. Reserve

Consideration of the following was given in developing the 2015 Audit Plan:

- Management input
- Various risk assessments
- Economical and efficient use of internal audit resources
- Required activities (i.e., KTEP FM Radio audit, Annual Financial Reporting, NCAA Compliance, etc.)
- Requirements of the following action plans:
  - 1994 Action Plan to Enhance Internal Controls through Awareness, Accountability, and Audit Committees
  - o 1996 Action Plan to Enhance Internal Controls
  - o 1998 and 2003 Action Plans to Enhance Institutional Compliance

In the development of the 2015 Annual Audit Plan, the Assurance Continuum Enterprise Risk Management Model (ERM) was used as the risk assessment methodology. The ERM risk assessment methodology was used in planning for audits in the Risk Based: Tier One: Institutional Processes and Risk Based: Tier Two: Auditable Areas categories.

The following describes our planning process to prepare the 2015 Audit Plan.

#### RISK ASSESSMENT METHODOLOGY

A Tier One (Institution-wide Risk Assessment) was performed using the following Processes (Auditable Units) applicable to academic institutions: The sub-processes included in each process are identified in *Appendix A*.

#### ACADEMIC INSTITUTION PROCESSES

- 1. Governance
- 2. Finance
- 3. Information Technology
- 4. Research
- 5. Human Resources
- 6. Facilities Management
- 7. Property Management
- 8. Supply Chain
- 9. Legal
- 10. Risk Management
- 11. Public Service
- 12. Admissions
- 13. Student Services
- 14. Academic Support
- 15. Instruction
- 16. Colleges
- 17. Athletics
- 18. University Relations
- 19. University Development
- 20. Auxiliary Services

The vertical axis of each Tier Two risk assessment includes the sub-processes listed in *Exhibit A*.

The Tier One and Tier Two risk assessments were performed using the ERM model, and for each a Risk Footprint was developed. The vertical axis of the Tier One footprint is the applicable business processes from the list above. The horizontal axis is the business risk identified and ranked for each process. All identified business risk for a process included financial, compliance and operational.

#### VALUATION OF IMPACT AND PROBABILITY

IMPACT The impact of a risk is the effect a single occurrence of that risk will have upon the achievement of the institution's goals and objectives. There are three values:

- HIGH The effect will cause the component not to achieve its goals and objectives: it is a "show stopper"
- MEDIUM The effect will cause the institution to operate inefficiently and/or expend unplanned resources to meet goals and objectives
- LOW The measurable effect upon the achievement of institution's goals and objectives would be immaterial or insignificant.

The following factors were presented for consideration during the assessment of IMPACT for each element in the risk population:

• Human Health and Safety

- Societal/Environmental
- Monetary(financial, economic or casualty)
- Business/Operations
- Information Technology (and security)
- Public Relations
- Reporting and Disclosure
- Strategic
- Compliance

**PROBABILITY** The probability that a risk will become reality also has three values:

- ▶ HIGH An event is inevitable, or there is a great likelihood that an event will occur.
- MEDIUM The risk is neither extremely likely nor highly unlikely. The probability of an event is similar to occurrences within the normal course of operations.
- LOW The risk of an event is highly unlikely or would require a combination of multiple failures.

Past experience within the institution and within higher education was used in deciding probability. Probability is assessed as if only Level 1 Controls (those in place or exercised at execution) exist.

The following factors were presented for consideration during the assessment of PROBABILITY for each element in the risk population:

- History
- Conflicts of Interest
- Susceptibility to Fraud of Theft
- Key Changes including leadership, key personnel, regulations, policies, operating processes, computer systems, software applications, etc.
- Known Weakness in Control Activities
- Policies and Procedures in Need of Update
- Complexity of Unit or Process
- Training

#### ANNUAL AUDIT PLAN

The risk footprints were converted to the final product in the following manner:

- The Tier One Risk Footprint processes that did not have a Tier Two Risk Footprint were included in the Annual Audit Plan based upon the number of critical risks each contained. The sub-processes within each process which contained the identified critical risks are included in the audit plan.
- The Tier Two Risk Footprints are included in this area regardless of their position on the Tier One (Institution-wide) risk footprint. The sub-processes to be audited are those from each Tier Two risk footprint that have the highest ranked risk or the largest number of critical risks.

#### Follow-up Audits

In accordance with the Institute of Internal Auditors' *Performance Standard* 2500 – *Monitoring Progress*, a follow-up process is in place to monitor and ensure that management actions have been effectively implemented, or that senior management has accepted the risk of not taking action. Implementation dates of audit report recommendations are monitored and following those dates, the status of audit recommendations are determined and reported to management.

#### Change-in-Management Audits

The auditable universe was developed through inquiries with college deans, directors and vicepresidents. The goal of performing change-in-management audits is to provide a consulting service to new managers by reviewing existing internal controls and providing the information necessary for the development of an adequate internal control system, which will provide reasonable assurance of sound management. Selected colleges/departments with new Deans/Directors will be audited. Since most of the work is done on an as-requested basis, a risk assessment was not performed and audits are determined as management changes occur throughout the fiscal year.

#### Projects

The goal of performing special projects is to provide management with analyses, appraisals, recommendations, counsel, and information concerning the activities reviewed. Included in this category of audits are, internal and external quality assurance reviews, UT System requests and special requests and investigations. Much of the work is either done as mandated or on an asrequested basis; therefore, a risk assessment was not performed.

#### Reserves

Hours are reserved for engagements (special requests, investigations and consulting) that are not identified or known at the time the plan is established, but from past experience will be required and assigned during the year. As the fiscal year progresses and engagements become known, these hours will be reallocated to the appropriate categories designated in the plan.

#### Carry forward Audits

Carry forward audits are those 2013-2014 Annual Audit Plan audits that are in progress at August 31, 2014.

<u>2015 Risk Assessments</u> Process Risk assessments are located in *Appendices B through D*.

#### SCOPE OF AUDITS

The International Professional Practices Framework (IFFP) addresses the scope of work as follows:

"The scope of the engagement should include consideration of relevant systems, records, personnel, and physical properties, including those under control of third parties."

"In performing consulting engagements, internal auditors should ensure that the scope of the engagement is sufficient to address the agreed-upon objectives."

Internal auditors should:

- \* Review the <u>reliability and integrity of financial and operating</u> <u>information</u> and the means used to identify, measure, classify, and report such information.
- \* Review the systems established to ensure <u>compliance</u> with those policies, plans, procedures, laws, and regulations, which could have a significant impact on operations and reports, and should determine whether the organization is in compliance.
- \* Review the means of <u>safeguarding assets</u> and, as appropriate, verify the existence of such assets.
- \* Appraise the <u>economy and efficiency</u> with which resources are employed.
- \* Review **operations or programs** to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.

The planned scope of each of the audits in the 2015 Annual Audit Plan is described in *Appendix A*.

#### BUDGET AND STAFFING

The budget for the Office of Auditing and Consulting Services was prepared in accordance with U.T. System Administration and UTEP guidelines and was approved by UTEP Administration and the Board of Regents.

Career development for the staff is a strategic goal of the Office of Auditing and Consulting Services. It is the Director's practice to create a working environment that facilitates career opportunities for the audit staff within and outside the office. The Office of Auditing and Consulting Services will continue its efforts toward developing staff to their highest potential through the performance of operational audits, exposure to high levels of management, and training targeted at non-traditional audit areas and achievement of professional credentialing.

# **CALCULATION OF FY 2015 AUDIT HOURS**

The Calculation of Available Hours is included in *Appendix G* and total direct hours assigned to audits and projects are reflected in *Appendix A*.

#### COMMENTARY ON VALUE ADDED OF AUDIT PLAN UPDATE

#### General:

The definition of "VALUE ADDED" can vary considerably from one audit department to the next but for OACS it describes audit work that will help management meet the University's goals and objectives in addition to verifying compliance with policies and procedures. Organizations are looking to internal auditing departments to add value, improve cost controls, and solve problems. Motivated by the universal mandate to curtail expenses and boost efficiencies, the auditing department will seek ways to add value.

General plan objectives:

- Plan audits according to the results of the risk-sensitive environment review.
- Execute audits emphasizing a cost-conscious culture.
- Focus on issue identification and seek improvement resolution and highlight attention to future performance by bringing insight, knowledge, judgment, and analytical skills to all audit and consulting engagements.
- Become aware and articulate changes when perceptions of risk change throughout the year.
- Aggressively and constructively consider emerging technology risks and improvement opportunities.

Objectives of the internal audit professional staff:

- Have the expertise to ask insightful questions.
- Establish a value-based culture through word and action.
- Keep constituents knowledgeable throughout the audit process.
- Differentiate and balance discussion, guidance, and directives.
- Continually assess management's plans to ensure future success.
- Measure performance against forward-looking measures such as benchmarking and practices.
- Build and maintain relationships of mutual trust and respect and engage in open dialogue and regular interaction.
- Maintain a core of experienced audit staff with in-depth knowledge of audit skills supported with continuous training.

#### Institutional Processes and Related Sub-processes

#### 1. Governance

- 1.1 Board of Regents
- 1.2 Other Board Committees
- 1.3 Compliance Program & Auditing
- 1.4 Institutional Audit Committee
- 1.5 Ethics & Standards of Conduct
- 1.6 Organizational Structure & Accountability
- 1.7 Oversight and Public Communications
- 1.8 Policy Management
- 1.9 Business Continuity
- 1.10 Joint Ventures
- 1.11 Strategic Planning and Metrics

#### 2. Finance

- 2.1 Accounting
- 2.1.1 Accounts Receivable
- 2.1.2 Debt Service
- 2.1.3 Financial Statement Close & Reporting
- 2.1.4 Travel and Entertainment
- 2.1.5 Regulatory Internal Revenue Service
- 2.2 Budgeting /Decision Support
- 2.3 Accounts Payable
- 2.4 Payroll
- 2.5 Cash Management/Treasury & Investments

#### 3. Information Technology

- 3.1 Operations
- 3.1.1 Data Center
- 3.1.10 System Access
- 3.1.11 Change Management
- 3.1.12 Systems Development Life Cycle
- 3.1.2 Job Scheduling
- 3.1.3 Help Desk/Desktop Support
- 3.1.4 Network
- 3.1.5 Operating Systems
- 3.1.6 Outsourcing
- 3.1.7 Mobile Devices
- 3.1.8 Disaster Recovery/Business Continuity
- 3.1.9 Governance
- 3.2 Compliance

- 3.2.1 Payment Card Industry Compliance
- 3.3 Applications
- 3.3.1 Back Office/ Financial Systems
- 3.3.2 Database Systems
- 3.3.3 ERP Systems
- 3.3.4 Interfaces
- 3.3.5 Post-Implementation
- 3.3.6 Pre-Implementation

#### 4. Research

- 4.1 Sponsored Programs Administration
- 4.10 Institutional Review Board
- 4.11 Partnerships
- 4.12 Academic Initiatives & Institutes-Centers
- 4.2 Time & Effort Reporting
- 4.3 Accounting & Reporting
- 4.4 Biosafety
- 4.5 Publications & Intellectual Property
- 4.6 Compliance
- 4.7 Medical Centers and Programs
- 4.8 PHD
- 4.9 Clinical Trials

#### 5. Human Resources

- 5.1 Benefits
- 5.2 Compensation
- 5.3 Employee Records
- 5.4 Employee Relations
- 5.5 Recruiting
- 5.6 Training

#### 6. Facilities Management

- 6.1 Construction
- 6.2 Planning and Design
- 6.3 Maintenance
- 6.4 Security and Access
- 6.5 Environmental Health and Safety
- 6.6 Motor Pool
- 6.7 Utilities

#### 7. Property Management

- 7.1 Fixed Asset/Capital Management
- 7.2 Leasing Property

#### 8. Supply Chain

- 8.1 Materials Management
- 8.1.1 Receiving & Warehousing
- 8.2 Purchasing
- 8.2.1 Bidding
- 8.2.2 Contracting
- 8.2.3 Leases
- 8.2.4 Agreements

#### 9. Legal

- 9.1 Contracting Oversight
- 9.2 Fraud
- 9.3 Open Records & Records Retention

#### 10. Risk Management

10.1 Enterprise Risk Management

10.2 Insurance

#### **11. Public Services**

- 11.1 Prefreshman Programs
- 11.2 Extended Education
- 11.3 Community Outreach Programs
- 11.4 Community Centers

#### 12. Admissions

- 12.1 Enrollment and Registration
- 12.2 Orientation
- 12.3 Recruitment
- 12.4 Student Records Registrar

#### 13. Student Services

- 13.1 Administration
- 13.2 Career Centers
- 13.3 Disability Services
- 13.4 Healthcare
- 13.5 Judicial Affairs
- 13.6 Recreation and Activities
- 13.7 Student Organizations
- 13.8 Academic Advising
- 13.9 Financial Aid

#### 14. Academic Support

- 14.1 Course Development
- 14.2 Degree Program Development
- 14.3 Library Services
- 14.4 Management of Departments
- 14.5 Student Retention and Graduation

#### 15. Instruction

- 15.1 Tuition and Fees Management
- 15.2 Accreditation
- 15.3 Faculty Productivity
- 15.4 Faculty Recruitment
- 15.5 Faculty Tenure and Development

#### 16. Colleges

- 16.1 College of Architecture
- 16.2 College of Arts and Humanities
- 16.3 College of Behavioral Science
- 16.4 College of Business
- 16.5 College of Communications
- 16.6 College of Education
- 16.7 College of Engineering
- 16.8 College of Health Services
- 16.9 College of Law
- 16.10 College of Liberal Arts
- 16.11 College of Nursing
- 16.12 College of Pharmacy
- 16.13 College of Public Policy
- 16.14 College of Sciences and Math
- 16.15 Colleges Specialty College
- 16.16 Colleges General Studies

#### 17. Athletics

#### 18. University Relations

- 18.1 Alumni Programs
- 18.2 Government Affairs
- 18.3 Marketing & Communications
- 18.4 Public Affairs

#### **19.University Development**

- 19.1 Gifts and Endowments
- 19.2 Foundation
- 19.3 Capital Campaigns

#### 20. Auxiliary Services

- 20.1 Mail
- 20.2 Computers/Printing
- 20.3 Bookstore
- 20.4 Food
- 20.5 Campus Police/Security
- 20.6 Student Housing
- 20.7 Events

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Continuous Monitoring and Mainerance of Carling Continuing data-driven continuous monitoring program using best available data sources, tool techniques.  Risk Bared Audits:  The Phoning and Mainerance  The Phoning and Maineran				
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TeamMate, IDEA, website development/maintenance, Tableau     50     Internal Audi Committee development/maintenance, Tableau       Internal Audi Committee preparation/participation, Institutional committee/councilete.     80     Internal Audi Committee preparation/participation       Professional organization/association participation     60     Internal Audi Committee preparation/participation       Staff meetings related to the management of the audit activity, such as a meeting to discuss     240     Will include greater involvement from audit professionals.       Staff meetings related to the management, etc.     30     Internal Audit Report     30       Annual Internal Audit Report     30     Internal Audit Report     920     9%       Consulting/Management Requests     500     Internal Audit of Emerging Risks     500     Internal Audit of Emerging Risks     500       Reserve for Audit of Emerging Risks     553     Internal Reserve Subtotal     15%     Internal Reserve Subtotal				
Internal Audit Committee preparation/participation     80     60       Professional organization/association participation     60     60       Training provided by internal audit to institutional departments/employees/etc. (NEO)     120     Will include greater involvement from audit professionals.       Staff meetings related to the management of the audit activity, such as a meeting to discuss     240     Will include greater involvement from audit professionals.       Annaal Internal Audit Report     30     4       Annaal Internal Audit Report     30     4       Annaal Reviews/Evaluations     40     4       Consulting/Management Requests     500     4       Consulting/Management Requests     500     4       Investigations     500     4       Reserve for Audit of Emerging Risks     553     4       Reserve Subtoni     553     4				
Professional organization/association participation     60       Training provided by internal audit to institutional departments/employees/etc. (NEO)     120     Will include greater involvement from audit professionals.       Staff meetings related to the management of the audit activity, such as a meeting to discuss     240     Will include greater involvement from audit professionals.       update/sistatus of multiple engagements, etc.     30     30     40       Annual Internal Audit Report     40     40       Reserve     920     9%       Consulting Management Requests     500     10       Investigations     500     10       Reserve for Audit of Emerging Risks     500     10       Reserve Subtus     15%     15%				
Training provided by internal audit to institutional departments/employees/etc. (NEO)     120     Will include greater involvement from audit professionals.       Staff meetings related to the management of the audit activity, such as a meeting to discuss     240				
Staff meetings related to the management of the audit activity, such as a meeting to discuss     240     Image intermediated intermedintermediated intermediated intermediated intermediated in				Will include greater involvement from audit professionals
updates/status of muliple engagements, etc. Annual Internal Audit Report Annual Reviews/Evakations  Annual Reviews/Evakations  920 9%  Reserve  Consulting/Management Requests Consulting/Management Requests  S00 Investigations S00 Investigations S00 Investigations S00 Investigations Investigations S00 Investigations				win include greater involvement nom audit professionals.
Annual Internal Audit Report     30     30       Annual Reviews/Evaluations     40     40       920     9%     40       Reserve     9%       Consulting/Management Requests     500       Solo     500       Investigations     500       Reserve for Audit of Emerging Risks     553       Reserve Subtotal     15%		240		
Annual Reviews/Evaluations         40 <th< td=""><td></td><td>30</td><td></td><td></td></th<>		30		
Image: Sector Constraints     Image: Sector Constraints     Image: Sector Constraints       Consulting/Management Requests     500     500       Image: Sector Constraints     500     500       Reserve for Audit of Emerging Risks     553     553       Reserve Stubtotal     1553     15%				
Reserve     500       Consulting/Management Requests     500       Investigations     500       Reserve for Audit of Emerging Risks     553       Reserve Subtotal     1553       1553     15%				
Consulting/Management Requests     500       Investigations     500       Reserve for Audit of Emerging Risks     553       Reserve Subtotal     1553       1553     15%		920	9%	
Investigations 500 Reserve for Audit of Emerging Risks Reserve Subtotal Reserve Subtotal	Reserve			
Investigations 500 Reserve for Audit of Emerging Risks Reserve Subtotal Reserve Subtotal				
Reserve for Audit of Emerging Risks 553 Reserve Subtotal 1553 15%	Consulting/Management Requests			
Reserve Subtotal 1553 15%				
	Reserve for Audit of Emerging Risks	553		
	Denomia Subtatal	1553	15%	
	Keserve Subtotal	1000	13/0	
Total Hours 10663 100%				1

Risk Universe - Operations At Risk (Tier1) PRIORITIZED NEW TAXONOMY DATA

ego	Ranking	Ranking	Ranking	Ranking			Ranking	Ranking		Ranking		Ranking		Ranking	
Operation/Process	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Rŝ	Risk	Rěž	Risk	Risk 2	Risk	Risk	Risk
# ACTIVITIES	1 School of Nursing	HH School of Nursing Attracting and Maintaining Faculty	3 HH School of Nursing Certification	4 H School of Nursing Hospital Based Teaching	5 H School of Nursing Licensing	6 School of Nursing Student Background Checks - Nursing	7 HM Health Sciences Clinical Laboratories (cadaver/Clinical practice-PT, OT, CLS, SLP)	HL	8 Health Sciences	HL	9 Health Sciences Program Accreditation	10 HL Health Sciences ML Student Background Checks - Health Sciences	11 Health Sciences Licensing and Certification	-	12 n/a
<sup>2</sup> Finance	M Accounts Payable	HM Accounts Payable Vendor Payments	HM Accounts Payable Voucher and Expenditure Review	IM Payroll Management ⊢	M Payroll Management Payroll Disbursements	M Payroll Management Withholding of taxes from employee wages and timely deposits	HL Budgeting & Planning	, HL	Conflict of Interest and Financial Disclosure		Organization & Management- Financial Management	MM Payroll Management Mi ORP-collection of funds, transmittal of funds and reporting	Payroll Management Retirement Contributions	-	n/a
3 Information Technology	Information Technology Planning and Organization Financial Management	HH Offsite back-up restoration Integration with System (in Arlington)	HM Acquisition and Implementation Acquire and Maintain Application Software	HM Acquisition and H Implementation Acquire and Maintain Technology Infrastructure	M Instructional & H Academic Technology	L Offsite back-up restoration	MM Acquisition and Implementation	MM	Administrative/Manag ement Controls	MM	Administrative/Manag ement Controls Assignment of Responsibilities	MM Delivery and Support Mi	Delivery and Support Define and Manage Service Levels	MM	Delivery and Support Manage Performance and Capacity
7 Athletics	M Administration- Athletics Annual Financial Audit	HM Administration- Athletics Employment Contracts and Conduct of Employees	HM Administration- Athletics NCAA Home Football Attendance	Institutional Control- Athletics	M Institutional Control- Athletics Student Welfare	H Institutional Control- Athletics Recruiting	MM Administration- Athletics	ММ	Administration- Athletics Education	MM	Administration- Athletics Gender Equity	MM Administration- Athletics Licensing and Trademark Laws/Ethics and system violation	Institutional Control- Athletics Amateurism		Institutional Control- Athletics Extra Benefits
5 Human Resources	Equal Opportunity Discrimination against Protected Classes	HM Equal Opportunity Title IX	HL Equal Opportunity Affirmative Action Plan	VIM Appointment of M Relatives	M Classification and Salary Administration	M Classification and Salary Administration Fair Labor Standards Act (FLSA)	Verifications	ММ	Dependent Eligibility		Employee Relations & Grievance Process	MM Employee Relations M & Grievance Process Discipline and Dismissal of Employees	Equal Opportunity		Fringe Benefits
<sup>13</sup> Student Service	M Student Health Services	HL Financial Aid Cash Management Rules	HL Financial Aid I Drawing Down	HL Financial Aid F Institutional /Program Eligibility	L Financial Aid H Recertification	L Financial Aid Reporting	HL Financial Aid Return of Funds	HL	Financial Aid Student Eligibility		Financial Aid Verification	HL Financial Aid HL Completion of DOE Quarterly Report- Disbursements	Financial Aid State Regulations and Reporting		Student Grievances
4 Research	Financial Issues- Grants & Contracts Management	HL Animal Research Veterinarian Services	MM Animal Research	VIM Financial Issues- N Grants & Contracts Management Cost Sharing	M Financial Issues- Grants & Contracts Management Financial Reporting to Granting Agencies	M Financial Issues- Grants & Contracts Management Grants- Accounts Receivable Billing	MM Human Subject Research		Proposal Review	MM	Proposal Review Cost Estimates	MM Proposal Review M Eligibility for submitting proposals	Proposal Review Proposal Compliance	MM	Sponsored Projects
<sup>15</sup> Instruction	M Tuition and Fees Management	HL Tuition and Fees Management Fees Collection and Account Distribution	MH Tuition and Fees Management	VL Accreditation/Instituti N onal Effectiveness	Accreditation/Instituti N onal Effectiveness 120 Hour Rule	/L Accreditation/Instituti onal Effectiveness 170 Hour Rule	ML Accreditation/Instituti onal Effectiveness Reports to the Texas Higher Education Coordinating Board	ML	Faculty		Accreditation/Instituti onal Effectiveness Integrated Post- secondary Educational Data Systems	LL Accreditation/Instituti LL onal Effectiveness Legislative Budget Board Performance Measures	Accreditation/Instituti onal Effectiveness Reports to UT System	LL	Faculty Degree Productivity (number granted vs. number of full-time faculty)
6 Facilities Management	Building Key and Card Access Control	HL Maintenance Operations	MM Contracted Outside Services	MM Emergency M Response Plans	M Facilities Management (Don Haskins & Sun Bowl)	M TDH/PCB Asbestos Rules Toxic Substances Control Act	- n/a	-	n/a	-	n/a	- n/a -	n/a	-	n/a
8 Supply Chain	M Procurement Card	MM Purchasing Ethics and Conflict of Interest	MM Purchasing Ethics and Conflict of Interest Vendor Selection	ML Historically N Underutilized Business Program	L Leases-Equipment N	/L Procurement of Consulting and Professional Services	ML Review and Evaluation of Bid and Contracting Process	LL	Best Value "Yellow Pages" Test	LL	Liquor License	LL Miner Mall LL	Organization & Staffing	LL	Policies & Procedures
<sup>2</sup> Admissions	Counseling Center Release of Mental Health Records	HL Family Educational Rights and Privacy Act (FERPA)	HL Registration I Processing	HL Student Records N	H Enrollment L Management	L Admissions Processing	LL Enrollment Management Title 19	LL	New Student Orientation	LL	Recruitment Processing	- n/a -	n/a	-	n/a
Academic I Support	HL Course Scheduling & Availability Undergraduate (Course Scheduling & Availability)-Parts of Term	MH Course Scheduling & Availability Graduate (Course Scheduling & Availability)	MH Texas Success	VIM Academic N Agreements	M Grading Practices	M Management of Departments & Programs of Study	MM Management of Departments & Programs of Study Educator Certification	ML	Special Programs Study Abroad	LL	Core Curriculum	LL Core Curriculum LL Fields of Study	Course Scheduling & Availability	LL	Library
<sup>10</sup> Auxiliary Services	Housing Availability of Housing	MM Housing Administration/Fiscal	MM Housing Cost & Services of Housing	MM Housing Facilities	M Housing Health & M Safety	M Housing Quality of Housing	ML Housing	ML	The Clery Act- Reporting	LL	Bookstore	LL Food Services LL	Mail Services	LL	Printing & Copying
<sup>18</sup> University Relations	Community & Alumni Involvement	ML Community & Alumni Involvement Alumni Relations Office	ML Community & Alumni Involvement Partnerships (Alumni Association)	VIL Governmental M Relations	L Public Service L	L Community & Alumni Involvement Printed & Electronic Communications	LL Public & Media Relations	LL	Public Service Relevance & Impact of Programs to State & Local Community		n/a	- n/a -	n/a	-	n/a
<sup>1</sup> Public Services <sup>1</sup>	Course Scheduling & Availability Distance Education	MM Enrollment Management Hazelwood-Cost of Education	MM Enrollment Management Military & Veteran Students	VIM Extended University M	M Extended University Professional and Public Programs	M Institutional Control- Athletics Summer Camps	ML Counseling Center	ML	SB1414-Student Camps	LL	Outreach	LL Outreach LL Programmatic	Outreach Renewal and Public Relations	LL	Public Service Centennial Museum
1 Governance	Legal Services	ML Governance	ML Internal and External I Auditing	ML Internal and External M Auditing Institute of Internal Auditors Standards	L Internal and External A Auditing Single Audit Act	AL Internal and External Auditing Texas Internal Auditing Act, Article 6252-5d	ML Internal Communications	ML	Office of the President		Organizational Structure	- n/a -	n/a	-	n/a
9 Legal H	Contract Performance Review & Monitoring	LM Financial Management & Monitoring	LL Red Flag Rules I	L University Records - Retention and Destruction	n/a -	n/a	- n/a	-	n/a	-	n/a	- n/a -	n/a		n/a
<sup>®</sup> Risk Management	M Organization & Management-Asset & Risk Management	ML Insurance Coverage, Risk Management and Safety	- n/a ·	- n/a -	n/a -	n/a	- n/a		n/a	-	n/a	- n/a -	n/a	-	n/a
7 Property I Management	M Fixed Asset Management & Surplus Property	LL Hotel - Ground Lease	- n/a ·	- n/a -	n/a -	n/a	- n/a	-	n/a	-	n/a	- n/a -	n/a		n/a
<sup>9</sup> University <sup>1</sup> Development	<ul> <li>Community &amp; Alumni Involvement Development Office</li> </ul>	LL Endowments & Gifts	- n/a ·	- n/a -	n/a -	n/a	- n/a	-	n/a	-	n/a	- n/a -	n/a	-	n/a

		t Risk (Tier																		
Depicting Tier1 roll-up and Tier 2 detail for		IERAL Catego																		
Ranking			Ranking		Ranking	Ranking		Ranking		Ranking		Ranking	Ranking		Ranking		Ranking		Ranking	
Operation/Process		Risk		Risk					Risk		Risk			Risk		Risk		Risk		Risk
L. Governance																				
1.1 Board of Regents																				
1.2 Other Board Committees						 														<b></b>
1.3 Compliance Program & Auditing 1.4 Institutional Audit Committee																				<u> </u>
1.5 Ethics & Standards of Conduct																				
1.6 Organizational Structure & Accountability																				
1.7 Oversight and Public Communications 1.8 Policy Management													 _							
1.9 Business Continuity																				
1.10 Joint Ventures																				
1.11 Strategic Planning and Metrics 2. Finance																				l
2.1 Accounting																				
2.1.1 Accounts Receivable																				
2.1.2 Debt Service 2.1.3 Financial Statement Close & Reporting	-					-									-					
2.1.4 Travel and Entertainment																				
2.1.5 Regulatory - Internal Revenue Service																				
2.2 Budgeting /Decision Support 2.3 Accounts Payable																				
2.4 Payroll																				
2.5 Cash Management/Treasury & Investments																				
3. Information Technology 3.1 Operations																				
3.1.1 Data Center						_		_							_		_			
3.1.10 System Access			r —			_									_					
3.1.11 Change Management 3.1.12 Systems Development Life Cycle	_												-							<del> </del>
3.1.2 Job Scheduling								_									_			
3.1.3 Help Desk/Desktop Support																				
3.1.4 Network 3.1.5 Operating Systems			<del> </del>			 							-							<del> </del>
3.1.6 Outsourcing																				<u> </u>
3.1.7 Mobile Devices																				
3.1.8 Disaster Recovery/Business Continuity																				<u> </u>
3.1.9 Governance 3.2 Compliance																				
3.2.1 Payment Card Industry Compliance																				
3.3 Applications																				
3.3.1 Back Office/ Financial Systems 3.3.2 Database Systems						 														l
3.3.3 ERP Systems																				
3.3.4 Interfaces																				
3.3.5 Post-Implementation 3.3.6 Pre-Implementation																				l
1. Research																				
1.1 Sponsored Programs Administration						_									_					
4.10 Institutional Review Board 4.11 Partnerships																				<u> </u>
4.12 Academic Initiatives & Institutes-Centers																				
1.2 Time & Effort Reporting																				
1.3 Accounting & Reporting 1.4 Biosafety																				l
1.5 Publications & Intellectual Property																				
1.6 Compliance																				
1.7 Medical Centers and Programs 1.8 PHD																				l
4.9 Clinical Trials						 														
5. Human Resources																				
5.1 Benefits 5.2 Compensation			<u> </u>			_				-		-			_		_			I
5.3 Employee Records	_		<u> </u>							-		-								
5.4 Employee Relations																				
5.5 Recruiting 5.6 Training			<u> </u>			 							-							<del> </del>
5. Facilities Management																				
5.1 Construction			-																	
5.2 Planning and Design 5.3 Maintenance						_									_		_		_	
5.4 Security and Access 5.5 Environmental Health and Safety																				
5.6 Motor Pool																				-
5.7 Utilities																				
7. Property Management 7.1 Fixed Asset/Capital Management			<u> </u>			 				-		-	-							<b> </b>
7.2 Leasing Property			I																	(
8. Supply Chain 8.1 Materials Management						_		_		-		-			-				_	t
3.1.1 Receiving & Warehousing																				
3.2 Purchasing 3.2.1 Bidding			<u> </u>			 _									_					<u> </u>
3.2.2 Contracting																				
3.2.3 Leases	_					_									_		_			1
3.2.4 Agreements 9. Legal																				
0.1 Contracting Oversight																				
0.2 Fraud 0.3 Open Records & Records Retention	_		<u> </u>			 							-							<u> </u>
0. Risk Management																				
0.1 Enterprise Risk Management																				
0.2 Insurance 1. Public Services	_		<u> </u>			 							-							i
11.1 Prefreshman Programs						_									_		_			
1.2 Extended Education	_		( <u> </u>										_							
1.3 Community Outreach Programs			L																	Ĺ

Academic Risk Universe -																						
Depicting Tier1 roll-up and Tier 2		I for ACA	ADÉMI P	C Catego	P ₽		ē		8		Ð		Ð		P		P		ę		Ę.	
	Ranking		Ranking		Ranking		Ranking		Ranking		Ranking		Ranking		Ranking		Ranking		Ranking		Ranking	
Operation/Process	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk	Risk
12. Admissions																	1					
12.1 Enrollment and Registration																	1					
12.2 Orientation																						
12.3 Recruitment																						
12.4 Student Records - Registrar																						
13. Student Services																						
13.1 Administration																						
13.2 Career Centers																						
13.3 Disability Services																	1					
13.4 Healthcare																						
13.5 Judicial Affairs																						
13.6 Recreation and Activities																						
13.7 Student Organizations																						
13.8 Academic Advising																						
13.9 Financial Aid																						
14. Academic Support																						
14.1 Course Development																						
14.2 Degree Program Development																						
14.3 Library Services																						
14.4 Management of Departments																						
14.5 Student Retention and Graduation																						
15. Instruction																						
15.1 Tuition and Fees Management																						
15.2 Accreditation																						
15.3 Faculty Productivity																						
15.4 Faculty Recruitment																						
15.5 Faculty Tenure and Development																						
16. Colleges																						
16.1 College of Architecture																						
16.2 College of Arts and Humanities																						
16.3 College of Behavioral Science																						
16.4 College of Business																						
16.5 College of Communications																						
16.6 College of Education																						
16.7 College of Engineering																						
16.8 College of Health Services																						
16.9 College of Law																						
16.10 College of Liberal Arts																						
16.11 College of Nursing																						
16.12 College of Pharmacy																						
16.13 College of Public Policy																						
16.14 College of Sciences and Math																						
16.15 Colleges - Specialty College																						
16.16 Colleges - General Studies																						
17. Athletics																						
18. University Relations																						
18.1 Alumni Programs																						
18.2 Government Affairs																						
18.3 Marketing & Communications																						
18.4 Public Affairs																						
19.University Development	L														<u> </u>				1			
19.1 Gifts and Endowments	L		_		-		-				I		<b> </b>		<u> </u>		<u> </u>	I	I	L		I
19.2 Foundation	L					_									<u> </u>		<u> </u>		1			
19.3 Capital Campaigns	L														L				I			
20. Auxiliary Services	L																					
20.1 Mail	L																		1			
20.2 Computers/Printing	1																		1			
20.3 Bookstore																						
20.4 Food																						
20.5 Campus Police/Security	1 -		-									-							. –	1 -	. –	

#### Tier One and Tier Two - Red Risks NOT Covered in Audit Plan for FY 2015

Ranking	Risk	Explanation/Mitigation	Internal Audit Action
HM	Athletics Annual Financial Audit	Audited by UT System Audit FY 2013	UT System to Audit 2015
HM	Student Health Services	Audited 2014/15	Follow-up 2015
HM	Procurement Card	Audited 2014/15	Follow-up 2015

#### **Calculation of Available Hours - Example**

		Managers &			
	Director	Supervisors	Staff	Total	%
Audit & Project	895	2,625	7,143	10,663	70%
General Administration	444	369	779	1,592	11%
Training/CPE	72	168	482	722	5%
Holidays	96	216	576	888	6%
Vacation & Sick Leave	61	278	940	1,279	8%
Total Hours	1,568	3,656	9,920	15,144	100%

Note:

The total hours are based on 7.25 budgeted positions net of .75 estimated vacancies at the Director and Manager level(s) and 1.00 vacancies at rhe staff level.

Audits	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	
President						Legend: I-Inventory Audit
Intercollegiate Athletics	A/S	A/S	A/S	A/S	A/S	P-Hourly Payroll Audit
-Athletics Receivables						C-Internal Control Audit
-Athletics Summer Camps	Α	Α	Α	Α	Α	F-Follow Up Audit
						A-All Other Audits
-Athletics Business Plan President's Office	S	S	S	S	S	S-Special Requests
Provost		<b>v</b>		<u> </u>		E-External Audits
Academic Affairs						
College of Business Administration						
-Accounting						
-Economics and Finance						
-Information and Decision Sciences					-	
-Marketing and Management						
-Dean's Office	S					
College of Education -Teacher Education	Α	F				
-Educational Leadership	A	Г				
-Educational Psychology	-				-	
-Dean's Office						
College of Engineering						
-Civil Engineering						
-Computer Science						
-Electrical and Computer Engineering						
-Engineering Programs						
-Mechanical and Industrial Engineering					-	
-Metallurgical and Materials Engineering	_	F				
-Dean's Office College of Health Sciences	A	F		Α		
-Continuing Education in Nursing				~		
-Institute for Border Health					-	
-School of Allied Health						
-Kinesiology Department					S	
-School of Nursing	Α	F	F		F	
- Occupational Therapy						
- Physical Therapy						
-Student Health Center -Dean's Office	A F	F			A	
College of Liberal Arts	<b>F</b>					
-African-American Studies						
-Art						
-Asian Studies						
-Chicano Studies						
-Communication						
-Criminal Justice						
-English			S		-	
-History -KTEP-FM Radio Station	Е	Е	Е	E	E	
-Languages and Linguistics	<b>E</b>				<b>E</b>	
-Languages and Englishes						
-Music					-	
-Oral History						
-Philosophy						
-Political Science						1
-Psychology						4
-Religious Studies						4
-Social Work						4
-Sociology and Anthropology						4
-Theatre Arts - Western Cultural Heritage						4
- Western Cultural Hentage -Women's Studies						1
-Dean's Office			А		F	1
	L	L		JI	L	4

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Audits	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
College of Science					-
-Biological Sciences					s
-Chemistry					s
-Geological Sciences	•				S
-Mathematical Sciences -Physics	A	F	F		
-Physics -Dean's Office					С
		S			<u> </u>
University College		F			
Graduate School Technology Planning and Distance Learning		F			
Center for Law and Border Studies		А	F		s
VPAA's Office			F		3
Family Education and Privacy Act (FERPA)				А	
Enrollment Services					
-Financial Aid	E		Е	E	А
-Registrar's Office			F		A
-Undergraduate Admissions and Recruitment			· · ·		
-Texas Success Initiative					
JAMP		Α		Α	
VPRSP				~	L
	I			ī	
-Center for Environmental Resource Management					
-Center for Study of Western Hemispheric Trade				<u> </u>	
-IM <sup>3</sup> /Texas Center					
-MIE					
-NSF/USI	<u> </u>		<u> </u>		
Norman Hackerman ATP	A	F	A	<b>⊢</b> −−−− <b> </b>	
TAME					
-TMAC					
-Americorps					
-Socorro Mission Restoration					
-Human Subject Research			A		
-Animal Research		F			
-Time & Effort Reporting	A	A/F			
-Contracts & Grants Accounting			A		
-Cost Sharing					
Export Controls		A	F		A
-Research Compliance				A	F
- BSL3 Lab				A	F
-Sub-recipient Monitoring of Grants Ctr for Defense Systems Research and Nat Ctr for Border Sec & Imm		•			A
VPRSP's Office	А	A			
	A				
VPBA					
Annual Financial Report	A	A	A	Α	A
-Accounts Receivable					
-Auxiliary Enterprise Fund					
-Gifts	A				A
-Investments					
-Tuition and Fees			s	A	A
-Year End Inventory and Cash Counts	S	S	S	S	S
Auxiliary Services and Continuing Education					
-Food Services					
-Various Cash Counts				<u> </u>	
-Inventory Count				<u> </u>	
-Professional and Continuing Education     -Special Events and Union Programs				<u> </u>	
				<u> </u>	
-University Bookstore				<u> </u>	
-University Ticket Center			E/A		
Facilities Services	<u> </u>	A	F/A		
-Accounts Payable	F				F
-Budgeting Office				•	
-Contracts and Grants Accounting -General Accounting				A	
-Payroll	_		A	<b>⊢</b> −−−− <b> </b>	
-Conflict of Interest	A	F		<u> </u>	
-Student Business Services					
-Utilities, Energy Management				A	F
ARRA Purchasing and Materials Management		A			
-Mail Services				<b></b>	
-Procurement Card	A			A	F
-Print Shop				<u> </u>	
Miner Mall			Α	<u> </u>	
-Contract and Bid Processes				<u> </u>	
VPBA's Office					L

Admin         F1 2010         F1 2010         F1 2011	Audits	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Institutional Advancement		F 1 2010	11 4011	F 1 4014	1 1 2013	1 1 2014
Aluma Relations						
Undersity Development						
U-Unersity Communications         Image: Communications	-Scholarships					
Julmently, Relations         Image: Services         Image						
Contractor Services     A     A     F     A       A     A     F     A     A       Faculty Visis     A     A     A       Contracts and Grants     A     A     A       Financial Ad     A     A     A       AACR RetericUSA Reteries     A     A       WAC RetericUSA Reteries     A     A       Water Collegiant Athetics     A     A       Water Collegiant Athetics     A     A       Water Collegiant Athetics     A     B       Student Commernit Association     A     B       Student Commernit Association     B						
Human Resources Services         A         A         F         A           Dependent Eligibility         A         A         A         A         A           Contracts and Grants         A         A         A         A         A         A           Contracts and Grants         A         A         A         A         A         A           Phancial Add         A         A         A         A         A         A           Segregation of Outles and Reconclisition of Accounts         Stadent FLA         A         C		-				
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FY 2015 Audit Plan	Budgeted	Approved		
Audit/Project	Hours	Plan	Revised	
		Changes	Plan	
FY 2014 Financial Statement Audit	40		40	
FY 2015 Financial Statement Audit (Interim)	100	50	150	А
KTEP FM Radio Station	20		20	
Year-end Periodic Cash Counts	100		100	
PeopleSoft Implementation	500		500	
Risk Based Audits:				
Accounts Payable	400		400	
Payroll	600	(300)	300	А
Benefits Proportionality by Fund		300	300	А
Tuition and Fees Management	500		500	
Financial Subtotal	2,260	50	2,310	
Operational				
President's Travel, Entertainment and University	10		10	
Residence Maintenance Expense Audit				
Executive's Travel and Entertainment Expense	300		300	
Audit (Int. Travel)				
Risk Based Audits:				
Athletics Employee Conduct and Student Welfare	250		250	
Clinical Labs	400	(400)	-	A
Contracts & Grants Accounting	350	(350)	-	A
Historically Underutilized Business Program	350	(350)	-	В
School of Nursing	200		200	
Student Organization Finances	200	(200)	-	A
Carryforward Audits:				
Staff Visas	150		150	
Pro Card	150		150	
Student Health Services	150		150	
SRP Chemistry-Geology-Physics	100		100	
Operational Subtotal	2,610	(1,300)	1,310	

# a. Approved Changes to the FY 2015 Audit Plan

FY 2015 Audit Plan Audit/Project	Budgeted Hours	Approved Plan Changes	Revised Plan	
Compliance				
Federal Portion of the Statewide Single Audit	60		60	
JAMP	50	(50)	-	А
NCAA Football Attendance Audit	60	, , , , , , , , , , , , , , , , , , ,	60	
Affordable Care Act	300	(300)	-	A
Risk Based Audits:			-	
Title IX	400	(400)	_	В
Sub-recipient Monitoring	400 350	(400)		A
Carryforward Audits:	550	(330)		<u> </u>
Tech Transfers	100	(100)		
Purchasing Contracts over \$100K	25	(25)	_	
Export Controls	100	(100)	-	
International Agreements	100	(100)	-	
Compliance Subtotal	1,545	(1,425)	120	
Information Technology				
TAC 202 Phase III	200	100	300.0	A
Continuous Monitoring	300		300.0	
Risk Based Audits:				
IT Planning and Maintenance	250		250.0	
Carryforward Audits:				
TAC 202 Phase II	350		350.0	
	4 400	100	4 202	
Information Technology Subtotal	1,100	100	1,200	
Follow-up	675		675.0	
Follow-up Subtotal	675	-	675	

FY 2015 Audit Plan Audit/Project	Budgeted Hours	Approved Plan Changes	Revised Plan	
Projects				
Internal Quality Assurance and Improvement Program activities, including workgroup initiatives	100		100.0	
Annual Audit Plan development, including risk assessments	150		150.0	
UT System, SAO, etc. reporting/requests	50		50.0	
TeamMate, IDEA, website development/maintenance, Tableau	50	150	200	A
Internal Audit Committee preparation/participation, Institutional committee/council/etc.	80		80.0	
Professional organization/association participation	60		60.0	
Training provided by internal audit to institutional departments/employees/etc. (NEO)	120		120.0	
Staff meetings related to the management of the audit activity, such as a meeting to discuss updates/status of multiple engagements, etc.	240		240.0	
Annual Internal Audit Report	30		30.0	
Annual Reviews/Evaluations	40		40.0	
Project Subtotal	920	150	1,070	

#### The University of Texas at El Paso Office of Auditing and Consulting Services Fiscal Year 2014-2015 Internal Audit Annual Report

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Total Hours 10,663 (2,725) 7,938					

# FY 2014-2015 -List of Audits Completed Showing Recommendations, Management Responses/Action Plan, and Implementation Status

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
#14-06 Staff Visas	03/13/2015	<u>Form I-9 Document Management</u> : Departments should be required to provide an action plan to prevent future incidents of late submissions of Forms I-9. The action plans should be shared with the President, Human Resources and the Legal Department.	Deans, Chairs, Chief Administrative Officers and administrative support need to become responsible parties to ensure adherence to I-9 regulations. Human Resources will continue to educate students, faculty and staff during orientations and provide guidance to ensure all are aware the implications of noncompliance. An alternative solution could involve the centralization of all hiring processes.	<u>In Progress</u> Late submissions of I-9 forms will continue to be reported at Dean's Council to promote compliance and awareness.
#14-06 Staff Visas	03/13/2015	<u>Visa status in PeopleSoft</u> : The PeopleSoft module with citizenship and visa status needs to be corrected to ensure accurate reporting.	There has been an error identified with the PeopleSoft software that needs to be corrected by developers.	In Progress A ticket has been generated for the developers to correct the error to be able to establish effective reporting. This error has been identified with six other institutions within the UT Share group and is not specific to UTEP. UT Share has been notified and has placed this issue on their docket for review.
#14-08 Texas Administrative Code 202 (Phase 2)	09/16/2015	Account Management-Terminated Employee Access: A scheduled periodic review and monitoring of user accounts should be performed by Account Administrators (Custodians) - Enterprise Computing as stated in the UTS165 and UTEP policies. The ISO should review monitoring performed by custodians or conduct their own monitoring. Policies and procedures should be updated to include exceptions for keeping an account active of a terminated employee (students, faculty and staff) in any Business Application or in Active Directory. In addition, the retention period to keep an account active in a Business Application or in Active Directory (Security system) should be clearly documented and communicated for terminated employees.	Information Resources Planning (IRP) will work with the Information Security Office to document and publish the Identity Management process to include timelines for the disabling/deleting of accounts for employees and students. IRP will work with the Information Security Office to develop an account review process where account access is reviewed by divisions/departments/offices on a regular basis.	In Progress IRP will have a plan developed and documented by 12/31/2015 so that the first review can happen during second quarter of 2016.

# FY 2014-2015 -List of Audits Completed Showing Recommendations, Management Responses/Action Plan, and Implementation Status

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
#14-08 Texas Administrative Code 202 (Phase 2)	09/16/2015	<u>User Security Practices-Public Access Devices</u> : Create policies or standards for Public Access Devices. Complete an inventory of UTEP devices to identify all Public Access Devices and verify public access protection. Verify and certify that purchased devices for Public Use go through Technology Support in order to be in compliance with the University's security policy, and	The ISO is currently in the process of updating the information security documentation to align with the 2015 TAC 202 and UTS 165 changes and will address Public Access Devices at that time. The ISO will work with Inventory, Technology Support, Enterprise Computing, TIMs (Technology Information Managers) and department heads to verify that their	<u>In Progress</u> Implementation Date: August 31, 2016
#14-08 Texas Administrative Code 202 (Phase 2)	09/16/2015	when possible, implement solutions to assist the department to be compliant with UTEP standards. Encryption Policy: The Information Security Officer should update the IT Security Policy document to ensure that it contains current TAC 202 and UTS 165 Encryption policies, procedures and best practices.	inventory is complete and that all devices have Absolute Manage Software installed on their devices. ISO is currently in the process of updating the information security documentation to align with the 2015 TAC 202 and UTS 165 changes, and will address any changes to account management.	In Progress Implementation Date: March 30, 2016
#14-08 Texas Administrative Code 202 (Phase 2)	09/16/2015	Account Management Policy - Requirements & Controls: The Information Security Officer should update the IT Security Policy to ensure that the University is in compliance with current TAC 202 and UTS 165 Account Management policies and procedures and best practices.	ISO is currently in the process of updating the information security documentation to align with the 2015 TAC 202 and UTS 165 changes, and will address any changes to account management.	In Progress Implementation Date: March 30, 2016
#14-08 Texas Administrative Code 202 (Phase 2)	09/16/2015	<u>User Security Practices- Security Awareness</u> : There were no recommendations.	N/A	N/A
#14-08 Texas Administrative Code 202 (Phase 2)	09/16/2015	<u>User Security Practices- Non Disclosure Agreements</u> : There were no recommendations.	N/A	N/A
#14-08 Texas Administrative Code 202 (Phase 2)	09/16/2015	<u>Account Management – Process Map</u> : There were no recommendations.	N/A	N/A

# FY 2014-2015 -List of Audits Completed Showing Recommendations, Management Responses/Action Plan, and Implementation Status

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
#15-01 School of Nursing	02/25/2015	There were no recommendations for this audit.	N/A	N/A
#15-02 College of Education Dean's Office- Change in Management Audit	02/12/2015	Business Continuity Plan: A business continuity plan should be developed. The plan should address the resources that support all of the academic and administrative functions of the College of Education, to include: Personnel, Communication tree, Facilities, Technology platforms (all computer systems), data networks and equipment, and information resources.	The process of establishing a business continuity plan (BC) for the Dean's Office for the College of Education will begin immediately.	<u>Fully Implemented</u>
#15-02 College of Education Dean's Office- Change in Management Audit	02/12/2015	Safeguarding of Assets: We recommend that the College: Develops a complete and accurate inventory list which clearly identifies the location of all inventory items, contact the Inventory Department when items are transferred to and from other colleges or departments in order to process the official transfer to the correct unit code in a timely manner, periodically reconcile the College's physical inventory items with those recorded in BIS/PeopleSoft, and maintain on file, documentation authorizing removal of inventory items from the University premises.	Effective immediately, the College of Education will secure a master list of inventory items from UTEP's Inventory Department at least twice yearly. The master list will be compared to the College's inventory database to identify any discrepancies. Any discrepancies identified will be addressed and corrected.	<u>Fully Implemented</u>
#15-03 Student Health Center Vaccine Management	12/04/2014	Policies and Procedures: To provide guidance to employees, the SHC should develop policies and procedures which address the following areas: Vaccine storage and handling, temperature monitoring, inventory management, and preparation and disposal. Once the policies and procedures are in place, they should be reviewed annually to help ensure continued compliance with CDC guidelines and best practices.	Management agrees with the findings and recommendations regarding the development of a UTEP SHC specific policy and procedure. The UTEP SHC nursing staff developed vaccine storage and handling policies and procedures that address the recommendations and follow CDC guidelines. The policies and procedures will be presented to the SHC staff by December 5, 2014.	<u>Fully Implemented</u>
#15-03 Student Health Center Vaccine Management	12/04/2014	Emergency Plan: The SHC should develop an Emergency Vaccine Retrieval and Storage Plan that provides up-to-date information regarding procedures to follow for the protection and/or	Management agrees with the finding and recommendations. The SHC nursing staff has updated the emergency contact information in collaboration with Union services, and will review contact numbers at a minimum interval of six months. The nursing staff has	Fully Implemented

# FY 2014-2015 -List of Audits Completed Showing Recommendations, Management Responses/Action Plan, and Implementation Status

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
		retrieval of vaccines as quickly as possible when a potentially compromising situation occurs. This plan should include: Up-to-date emergency contact information, appropriate packing protocols, vaccine transportation protocols, and alternate storage facility storage protocols.	<ul> <li>incorporated the packing protocols and the vaccine transportation protocols in the "Vaccine Storage and Handling" policy.</li> <li>Management is in the process of working with the Director of Union Services and Environmental Health and Safety to arrange for back-up vaccine storage areas.</li> </ul>	
#15-05 Proportional Benefits	12/05/2014	There were no recommendations for this audit.	N/A	N/A
#15-07 Executive Travel and Entertainment Expenses	05/29/2015	<u>Compliance with Travel and Entertainment Guidelines</u> : The Handbook of Operating Procedures (HOOP) should be updated to provide clear and timely guidance on travel and entertainment policies. The guidance provided on the UTEP Travel Office website and the VPBA Business Process Guidelines should follow the policies outlined in the HOOP. Consequences for lack of compliance with policies should be clearly outlined and enforced.	N/A	N/A; this is a yearly audit that will be reviewed again in 2016. Management responses are not required.
#15-08 NCAA Certified Attendance Letter	02/06/2015	There were no recommendations for this audit	N/A	N/A
#15-09 Continuous Auditing Course Fee Management	08/28/2015	Establish a continuous auditing strategy. Identify monitoring and continuous audit roles. Determine the frequency and distribution of the four continuous auditing reports. Configure continuous audit parameters. Prepare and validate the data. Report and manage results.	We concur that management should be responsible for maintaining effective controls systems and it should also be responsible in monitoring the effectiveness of these controls as the university benefits from obtaining timely insight into transactions that are the result of fraud, error or abuse.	<u>Fully Implemented</u>

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
#15-11 Accounts Payable	11/2/15 – The work for this audit was complete and the report submitted to the client prior to year-end; however, final client responses were not received until 10/26/15.	Late Payments to Vendors: Senior management should convey to end user departments the importance of executing their purchasing responsibilities in a timely and accurate manner. AP personnel should continue to monitor open invoices and outstanding exceptions so they can be addressed promptly and paid in a timely manner according to the Government Code and Prompt Payment Act.	Monitoring the timeliness of payments and ensuring that our vendors receive their payments within the timeline set by the Prompt Payment Act has always been a priority for the Accounts Payable (AP) office. During the PeopleSoft conversion, system constraints precluded the efforts of AP to make payments timely. As we progressed with the transition to PeopleSoft we have developed a collaborative effort with our cross-functional partners, Budget, Purchasing, and Contracts and Grants Accounting, to monitor, evaluate and correct issues that hinder the timeliness of payments. In addition, the Accounts Payable Office has proposed new procedures that, given certain conditions, streamline efforts to obtain the receipt of goods and/or services which frequently causes payment delays.	In Progress Implementation Date: 11/02/2015
#15-11 Accounts Payable	11/02/15	Identification of 1099 vendors: To provide guidance to employees, AP should develop policies and procedures which address IRS 1099/1042 requirements. Once the policies and procedures are in place, they should be reviewed annually to help ensure continued compliance with IRS requirements. Training should be provided to AP personnel to make them aware of IRS requirements so they will correctly identify 1099/1042 vendors and payments. Develop a process to monitor and review information in the PeopleSoft voucher and payment tables to determine the accuracy of the data and correct any errors prior to the issuance of the 1099/1042.	1099/1042 information is partially compiled from description lines contained in vendor profiles. The profiles are entered into PeopleSoft by the Purchasing Office with the Supplier Information Form (SIF) being the source of data collection. The description of vendor services is voluntarily completed by the vendor. Unfortunately, the information lines are either left blank, or were filled out with information not adequate for tax monitoring purposes. Another concern is that some vendors may provide multiple services which are both tax reportable and not reportable. Accounts Payable continues to advocate for implementation of workflow in PeopleSoft for vendor creation that would shift the data entry of vendor information to the department and allow for final approval in the AP office. This would ensure that the individual with the appropriate skill set would review and flag the tax status. Until this process can be placed into production AP runs monthly queries that identify 1099/1042 vendor payments and continually process clean-up to ensure payments are reported correctly.	In Progress Implementation Date: 11/02/15

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
#15-11 Accounts Payable	11/02/15	ACH Payments: AP should have a documented process in place to identify all payments over \$10,000 and process them by ACH or other electronic means whenever possible. AP should retain documentation of vendors opting out of electronic payments.	Vendors may elect to enroll in direct deposit when completing the Supplier Information Form (SIF), previously known as the Payee Information Form. Within the SIF, vendors are offered the option to elect payment via direct deposit; however, requiring vendors to elect payment through direct deposit is not required under either state law or UT System regulations. Although both the AP and Purchasing Offices encourage participation in direct deposit, vendors may still choose otherwise. In many instances vendors have explained that unless they receive a hardcopy check they are unable to apply payments correctly and prefer this method to ensure receipt and posting of payments. SIF (and formerly PIF) forms are maintained by the University, but many vendors that have provided goods and services to the University for numerous years have been assigned identification either prior to the use of the forms, or the forms may have been either archived or destroyed under retention requirements. We believe that we are registering vendors as required, and are attempting in good faith to notify vendors of the benefits of utilizing electronic means of payment. Until there changes in laws or regulations requiring use of ACH for any type of payment by the University, we cannot unilaterally make the decision to pay by ACH only.	Ongoing

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
#15-14 Fiscal Year End 2015 Cash Count Audit Report	09/08/2015	<u>Cash Handling</u> : According to UTEP's "Cash Handling/Change Fund" Business Process Guidelines, "Regents Rules and Regulations require accumulations of \$250 or more be deposited daily and accumulations of less than \$250 be deposited at least weekly." It is recommended that the office ensures that timely (daily) deposits of cash collections be made.	General Accounting will now post the entries more than once a week in order to provide timely balances that reflect actual cash on hand. We will correct the conversion difference of \$4,190.67 as part of our year end procedures	N/A; this is a yearly review that will be updated in August 2016.
		In addition, we recommend that the respective departments deposit any overage and record both overages and shortages in accordance with cash handling policy and deposit procedures.		
#15-16 FY 2016 Financial Statement Audit (Interim)	8/28/2015	Cash and Bank Reconciliations: The format used for ELP bank reconciliations does not reconcile the ending GL balance to the ending bank balance, which we have determined is a deficiency in the design of the control. We also note that cash was not reconciled on a timely basis. This resulted in a misstatement of cash of \$9M.	Updated response to prior year findings Misstatement of Cash of \$9M: The double entry was due to an error in the posting of the payroll expense for the month of April 2014. Just before the transition into PeopleSoft, and entry was made in BIS (DEFINE) to record the expenses for this month. The error was corrected during the course of Deloitte audit fieldwork.	<u>Fully Implemented</u>
			Bank Reconciliation Process: (a) A bank reconciliation form to prepare monthly bank reconciliations has been developed and the monthly reconciliation process is under way. The department still needs to work on freeing and reconciling items that hit the Clearing Account.	Fully Implemented
			(b) Templates for departmental direct recording of transactions into their respective accounts are being set-up. The goal will be to have all departmental templates set-up by the end of December 2015. This step will help to clear items in the Clearing Account more efficiently and effectively; therefore saving time in the bank reconciliation process.	In Progress Implementation Date December 2015
			(c) The Clearing Account is being worked on, on a daily basis, but it is not up to date. It needs to be cleared out 100% by the end of the fiscal year.	In Progress Implementation Date October 31 2015

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
#15-16 FY 2016 Financial Statement Audit (Interim)	8/28/15	Account Reconciliations: D&T selected the Anthropology department and requested the monthly reconciliation performed, completed, and reviewed for March of 2014. We note that the department did not perform this reconciliation at any point during FY14.	During FY 14/15 we reviewed the account reconciliations for five separate cost center approvers. We determined that reconciliations for 2 of 5 (40%) of the cost centers were being performed, but the reconciliations were not timely. We followed up with the cost center approvers in August to determine if there had been any changes to the reconciliation process. Based on interviews with the cost center approvers, we determined that none of the reconciliations were up-to- date, however, all of the cost center approvers were hoping to have the reconciliations completed in time for the annual certification after year end.	In Progress Ongoing Review
#15-16 FY 2016 Financial Statement Audit (Interim)	8/28/15	Operating Expenses: At year end, there was not a PS account reconciliation process in place, therefore departments were not reconciling their accounts. As such, we have determined this to be a deficiency in the design and implementation of this control.	In March 2015, UT System Shared Services developed a new process. The new report provides account balances and transactions in one document which simplifies the process. Additional queries have been developed to supplement the reconciliation process.	Fully Implemented
#15-16 FY 2016 Financial Statement Audit (Interim)	8/28/15	Journal Entry Testing: We noted that during our inquiries with management, internal audit, and during the performance of our engagement we noted that a deficiency existed within the PeopleSoft System after implementation, related to segregation of duties and user access. As the WorkFlow Process was not turned on in PeopleSoft, journal entries were not being routed to the appropriate individual for approval and people who should not have the ability to post transactions	Since PeopleSoft WorkFlow Process hasn't been turned on, a manual remedial control has been implemented by Financial Reporting. Four high level employees have entry and approval access; however there is a manual approval process between them. When one of these individuals creates a journal entry it gets printed out and given to the supervisor for approval and entry into the system. The supervisor indicates approval by signing the printed copy which is kept for back up.	Not Implemented This finding will be implemented when UTEP PeopleSoft workflow processes are incorporated. Workflow process is in the testing stage and is expected to be turned on in 2015. Once workflow is in place the system will not allow to any user to create and approve their own entry.

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
#14-SRP-04 Chemistry- Geology- Physics Departments	10/06/2014	Lack of support documentation: Several purchases were made in the Chemistry, Physics, and Geology Departments without appropriate oversight and approval. State regulations and University policies and procedures must be followed when processing financial transactions at the University.	Management responses are optional on Special Request Projects	N/A
#15-SRP-01 Faculty Authored Textbooks	05/29/2015	Documentation of Current Policies and Procedures: The faculty textbook adoption form and guidance provided by the UTEP Handbook of Operating Procedures is in compliance with UT System Board of Regents' Rule 31004 and University Policies and Procedures. There were no recommendations.	Management responses are optional on Special Request Projects	N/A
#15-SRP-01 Faculty Authored Textbooks	05/29/2015	Current policies and procedures are not enforced or monitored: Accountability for maintaining and monitoring the authorization forms should be assigned to the Provost's Office and coordinated with the Bookstore to ensure all faculty textbooks are appropriately approved in a timely manner. The authorization form should prominently display the requirement to send a copy of the approved form to the Bookstore. If a professor is using their online tool to submit the book order, the form can be copied and pasted in the notes section of the tool.	Management responses are optional on Special Request Projects	N/A

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
#15-SRP-01 Faculty Authored Textbooks	05/29/2015	Current policies and procedures for pricing Follett Digital Textbook and Course Materials Contracts need to be updated to promote best value pricing for students: Additional guidelines for digital textbook contracts should be included in the UTEP HOOP. The faculty author of the textbook should not have the sole authority to determine revenue earned per volume sold.	Management responses are optional on Special Request Projects	The Provost is working with the Bookstore and the academic department to resolve the issue
#15-SRP-01 Faculty Authored Textbooks	05/29/2015	Financial gain from online faculty textbook adoption is not consistent with book royalty payments and is not monitored by third parties: Additional guidelines are necessary for the distribution of profits from all faculty authored textbooks to ensure textbook process remain as low as possible for students.	Management responses are optional on Special Request Projects	The Provost is working with the Bookstore and the academic department to resolve the issue
#15-SRP-02 Review of the Bank Account Reconciliation Process in PeopleSoft	08/10/2015	Bank Reconciliation Process:A monthly bank reconciliation should be prepared to ensure accurate financial reporting and security of monetary assets.The University should consider converting manual procedures to system-based (automated) steps, where possible, in order to increase the effectiveness and efficiency of the whole reconciliation process. This could include the use of computer-based analytical tools to extract, compare, analyze and summarize the transactions more quickly and accurately.	We, along with the other institutions involved in the conversion, are expecting UT System to complete a process and training to accomplish automated reconciliation. Until then, we will continue to do a manual reconciliation monthly in order to report the University's cash position at specific points in time.	Ongoing
#15-SRP-02 Review of the Bank Account Reconciliation Process in PeopleSoft	08/10/2015	Clearing Account Activity: A standardized process for resolving clearing account reconciling items and for monitoring the resolution process should be implemented. In addition, the completion of templates for every department will help automate the matching of transactions and make the reconciliation process more efficient by reducing the volume of reconciling items.	Departmental Deposit Templates: With the support of Executive Management, we would like to implement a Campus wide procedure that would address and greatly improve two issues: The bank reconciliation process, and the timely resolution of clearing account reconciling items. This procedure has already been tested by large departments (Student Business Services, Athletics, and Special Events), and is currently being applied successfully. Every department will	Ongoing

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented	
			record their bank transactions (Cash, Checks, Credit Card activity and Electronic Fund Transfers) automatically through a template. This can be done by each department providing a cost center and account where they would deposit activity to be recorded under. A template will then be created with that specific data. If a new cost center is preferred for this purpose, we can create a new one for them. Having templates (with specific revenue cost center) will eliminate the majority of reconciling items. Departments will no longer need to create deposit vouchers. After everything has been recorded through the templates, the departments can reallocate the revenues through an ONL Inter Department Transfer process through accounting. As departments become proficient with the templates, they can be trained to load up their ONL entries directly.		
#15-SRP-02 Review of the Bank Account Reconciliation Process in PeopleSoft	08/10/2015	Procedures for the Bank account Reconciliation in PeopleSoft:Procedures for the daily matching and monthly bank account reconciliations should be developed and documented to provide adequate guidance to employees and provide a reference for cross training or new employee training.	A procedure has been developed and documented. A draft is in the process of review and approval by GA's Assistant Director, Director and Associate VP for Business Affairs.	Fully implemented	
#15-SRP-02 Review of the Bank Account Reconciliation Process in PeopleSoft	08/10/2015	<u>Staffing and Cross Training</u> : We recommend that the department implement cross- training for the reconciliation process to provide workforce flexibility and to ensure separation of duties.	Additional training on this process has been provided to two additional team members (Assistant Director and Accountant II). We are confident that with this training, the reconciliation process would take place even in the absence of the assigned Accountant. We are evaluating the current resources available in order to determine if a recommendation for additional headcount is required. We are considering current and future workloads, as well as the impact that the implementation of initiatives (like the one proposed above on departmental deposits), could have on improved process efficiency.	Ongoing	

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
#15-SRP-03 Human Resources I-9 Process Mapping Review	08/24/2015	During our review, it was identified that the main risk areas are due to the manual nature of many steps within the process. However, HR has in place several review layers to reduce the likelihood of errors occurring when inputting data into the system. In addition, an I-9 monthly monitoring procedure is conducted to identify employees with an expiring visa to avoid illegal employment after the expiration date.	The process mapping was presented to the Human Resources Department for review and approval	Fully implemented
#15-SRP-04 Surplus Inventory Business Process Maps Review	09/18/2015	Enhancement of Controls for Surplus Risk Areas: Transfer to Surplus – The TMA-work order e-mail notification sent to customers should include the surplus website address and a checklist which outlines the surplus pickup procedures to be followed. The Surplus Property Transfer Form (SPTF) should also include the website address and reference the checklist to inform the customer of surplus procedures. When tagged inventory items on the SPTF are identified as not assigned to that department's inventory records, the customer should be directed to contact the inventory department and have the items recorded correctly. The surplus inventory labels attached to items sent to surplus should be monitored. The reason for any missing labels should be documented in order to maintain accountability and help in reconciling to the surplus inventory database. The off-campus surplus warehouse should also be secured to prevent unauthorized access. The checklist should also indicate that the customer review their inventory records, after transferring inventory to Surplus, to ensure that all items have been removed from their records.	Management responses are optional on Special Request Projects	N/A

Audit Report Number and Name	Report Date	Recommendations	Management Responses/ Action Plan	Implementation Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented
#15-SRP-04 Surplus Inventory Business Process Maps Review	09/18/2015	<u>Transfer to Texas Department of Criminal Justice (TDCJ)</u> : Documented certification should be provided to the Surplus Department for all computer equipment transferred indicating that sensitive and/or confidential information has been removed. Surplus should then confirm that the documentation has been received and is on file before any equipment is sent to TDCJ. A method of documenting the certification should be developed with the help of the Information Security Office and Help Desk.	Management responses are optional on Special Request Projects	N/A
#15-SRP-04 Surplus Inventory Business Process Maps Review	09/18/2015	Surplus Auction: The auctioneer should sign off on the list of the surplus items to be auctioned. After the auction is completed, the items should be reconciled to the total auction surplus items list by the auctioneer. The reconciliation should be signed by the auctioneer and kept on file by the Surplus Department.	Management responses are optional on Special Request Projects	N/A
#15-SRP-04 Surplus Inventory Business Process Maps Review	09/18/2015	<u>Transfer from Surplus</u> : Copies of the original SPTFs for controlled items should be kept on file to support the reconciliation between the surplus inventory database and inventory department records. The Surplus database should be reconciled with inventory records, reviewed quarterly and signed by a senior manager to document the review.	Management responses are optional on Special Request Projects	N/A
#15-SRP-04 Surplus Inventory Business Process Maps Review	09/18/2015	Written procedures for the following areas should be added to the UTEP Handbook of Operating Procedures or the Business Process Guidelines:Responsibility for the determination of final disposition of unusable and unserviceable property, to include documentation and approval procedures.Responsibility for the certification and documentation of the removal and/or destruction of sensitive and confidential information from IT devices.	Management responses are optional on Special Request Projects	N/A

#### V. External Quality Assurance Review



May 27, 2014

Mr. William Peters, Director and Chief Audit Executive The University of Texas at El Paso 500 W. University Ave. Administration Bldg. Suite 402 El Paso, TX 79968

We have completed an External Quality Assessment ("EQA") of The University of Texas at El Paso ("UT El Paso" or "institution") Office of Auditing and Consulting Services ("OACS"). The EQA included an assessment of the level of conformance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing ("the IIA Standards"), the Generally Accepted Government Auditing Standards ("GAGAS"), as well as the relevant requirements of the Texas Internal Auditing Act ("TIAA"). Listed below are our observations:

IIA Standards – Based on our work, overall IA generally conforms. We did identify process enhancement opportunities.

- GAGAS Our assessment of GAGAS was limited, based on IA's disclosure that no internal audits were performed during our assessment period under GAGAS. Based on our work, we did not identify conformance observations. We did identify process enhancement opportunities.
- TIAA requirements Other than the observations related to IIA Standards and GAGAS, no other observations were identified during our work.

Our services were performed and this report was developed in accordance with our contract dated February 18, 2014 and are subject to the terms and conditions included therein. Our Services were performed in accordance with the Standards for Consulting Services established by the American Institute of Certified Public Accountants ("AICPA"). Accordingly, we are providing no opinion, attestation or other form of assurance with respect to our work and we did not verify or audit any information provided to us. Our work was limited to the specific procedures and analysis described herein and was based only on the information made available through April 4, 2014, when field work was substantially completed. Accordingly, changes in circumstances after this date could affect the findings outlined in this Report. This information has been prepared solely for the use and benefit of, and pursuant to a client relationship exclusively with The University of Texas System Administration. PwC 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 UT El Paso.

We would like to offer a sincere thank you to you and your staff, and the Internal Audit Committee and management of UT El Paso, for the time and attention they provided during this assessment. We appreciate the opportunity to serve The University of Texas System Administration on this important engagement.

Verv truly vours.

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Information contained herein is for the sole benefit and use of PwC's Client

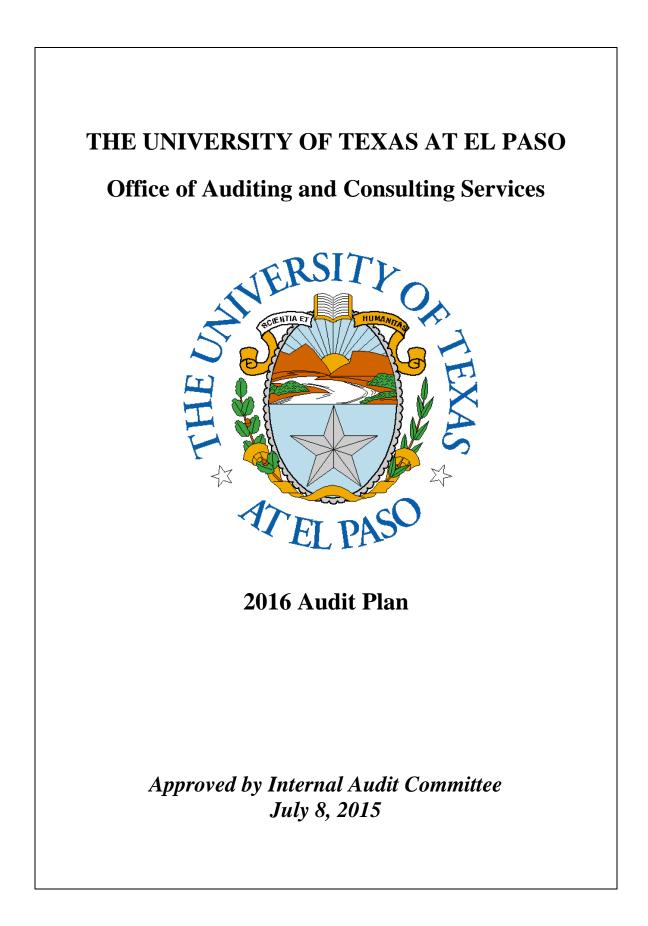
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## VI. a – Internal Audit Plan for Fiscal Year 2016

As required by the State Auditor's Office guidelines, the following projects on the Fiscal Year 2016 address the contract management and other requirements of Senate Bill 20 (84<sup>th</sup> Legislature):

- Purchasing (including non-purchase order and ProCard)
- Contract Practices (Sole Source)

The audit entitled "Benefits Proportionality by Fund" addresses expenditure transfers and other limitations or restrictions in the General Appropriations Act.



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Mr. Alan Marks, Attorney, Office of Academic Affairs

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Governor's Office of Budget Mr. Ed Osner, Legislative Budget Board Internal Audit Coordinator, State Auditor's Office Sunset Advisory Commission

#### **External Audit Committee Members**

Mr. David Lindau, Chair

Mr. Steele Jones, External Member

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### OVERVIEW

In accordance with the Texas Internal Auditing Act, The University of Texas System Administration Policy UTS129 – Internal Audit Activities, and The Institute of Internal Auditors' International Professional Practices Framework (IPPF) *Performance Standards 2010 Planning* and *2020 Communication and Approval*, we have prepared an audit plan for Fiscal Year 2016. The 2016 Audit Plan is a description of the internal audit activities that will be performed by the Office of Auditing and Consulting Services (OACS) in Fiscal Year 2016.

The process of preparing the 2016 Audit Plan included identifying those areas that are considered the most important and ensuring that activities with the greatest risk are audited. The Internal Audit Committee reviewed and approved the 2016 Audit Plan. Members of the Internal Audit Committee provided input, as did Deans and Department Directors/Chairs, where appropriate. The Internal Audit Committee is comprised of the following members:

- Mr. David Lindau, External Member and Chair of the Internal Audit Committee
- Mr. Steele Jones III, External Member
- Dr. Diana Natalicio, President
- Dr. Howard C. Daudistel, Provost, Vice President for Academic Affairs
- Dr. Stephen Riter, Vice President for Information Resources and Planning
- Dr. Roberto Osegueda, Vice President for Research
- Mr. Richard Adauto III, Executive Vice President

Input was also received from Mr. Gerard Cochrane, Chief Information Security Officer; Ms. Sandra Vasquez, Assistant Vice President, Compliance Services; Ms. Amanda Vasquez, Assistant Vice President, Enrollment Services; Ms. Manuela Dokie, Assistant Vice President for Research; Ms. Tessy Rappe, Director/Associate Comptroller, Accounting and Business Services; Ms. Guadalupe Gomez, Director, Contracts and Grants Accounting; Mr. Jose Ramirez, Assistant Manager, Contracts and Grants Accounting; Mr. Jose Ramirez, Assistant Manager, Contracts and Grants Accounting; Mr. Jose Ramirez, Assistant Manager, Contracts and Grants Accounting; Mr. Jose Ramirez, Assistant Manager, Contracts and Grants Accounting; Mr. Director for the Center for Accommodations and Support; Mr. David Kooger, Director of Compliance, Department of Athletics; Ms. Christine Pineda, Director of Advancement Services and Mr. Ron Williams, Associate Director, Financial Aid. The Internal Audit Committee members, these individuals, and selected members of their staff, provided information relative to their specific areas of responsibility.

## RISK ASSESSMENT AND AUDIT PLAN DEVELOPMENT

The Institute of Internal Auditors' International Professional Practices Framework (IPPF) requires that internal auditors develop a risk based audit plan that is in alignment with organizational goals. A top down approach was used to identify risk factors with a high degree of correlation with strategic business objectives. Prior audit plans, organizational charts, the annual financial report (AFR), budgeted hours (Exhibit C); various risk assessments, and a five-year history of audit activity (Exhibit D) were also reviewed to create a comprehensive risk list.

The final risk list was created by identifying processes with critical and high risks to be included in the Annual Audit Plan. Some critical and high risk areas were not included on the plan due to risk mitigation factors, such as recent internal and external audits (Exhibit E). The final risk list and draft audit plan were reviewed and approved by Associate Vice Chancellor Linda Johnsrud, The UT System Audit Office and The UTEP Internal Audit Committee.

See Exhibit A for the approved FY 2016 Annual Audit Plan.

The audit plan was broken down into eight major categories and sub categories (Exhibit A):

- 1. Financial
- 2. Operational
- 3. Compliance
- 4. Information Technology
- 5. Follow-up Audits
- 6. Development Operations
- 7. Development Initiatives and Education
- 8. Reserve

Consideration of the following was given in developing the 2016 Audit Plan:

- Strategic and operational objectives
- Management input
- Various risk assessments
- Economical and efficient use of internal audit resources
- Required activities (i.e., KTEP FM Radio audit, Annual Financial Report, NCAA Compliance, etc.)

## RISK ASSESSMENT METHODOLOGY

Our risk assessment process consists of a top down approach following the steps below:

- Update our understanding of current strategic and operational objectives
- Identify and evaluate regulatory, industry, and market factors
- Meet with other risk assessors on campus
- Validate priorities through interviews with Executive Management
- Identify top areas in which priorities are significant and risk factors are high
- Scope the risk assessment and meet with management in high risk areas
- Rank risks according to vulnerability, impact, and probability
- Review risk list with executive management to determine risk mitigation factors, if any
- Address high risks in annual audit plan
- Document reasons certain high risk areas are not included in audit plan

Please refer to Exhibit B for a detailed review.

A new taxonomy was created for all UT System Academic Institutions in 2015:

- 1. Governance
- 2. Finance
- 3. Information Technology
- 4. Research
- 5. Human Resources
- 6. Facilities management
- 7. Property Management
- 8. Purchasing/Supply Chain
- 9. Legal
- 10. Risk management
- 11. Public Services
- 12. Auxiliary Services
- 13. University Relations
- 14. University Development
- 15. Enrollment Management
- 16. Student Services
- 17. Academic Support
- 18. Instruction

### VALUATION OF IMPACT AND PROBABILITY

IMPACT – The impact of a risk is the effect a single occurrence of that risk will have upon the achievement of the institution's goals and objectives. There are three values:

• CRITICAL/HIGH – The effect will cause the component not to achieve its goals and objectives: it is a "show stopper"

- MEDIUM The effect will cause the institution to operate inefficiently and/or expend unplanned resources to meet goals and objectives
- LOW The measurable effect upon the achievement of institution's goals and objectives would be immaterial or insignificant.

The following factors were presented for consideration during the assessment of IMPACT for each element in the risk population:

- Human Health and Safety
- Societal/Environmental
- Financial/Monetary
- Business/Operations
- Information Technology
- Public Relations
- Reporting and Disclosure
- Strategic
- Compliance

PROBABILITY – The probability that a risk will become reality also has three values:

- CRITICAL/HIGH An event is inevitable, or there is a great likelihood that an event will occur.
- MODERATE The risk is neither extremely likely nor highly unlikely. The probability of an event is similar to occurrences within the normal course of operations.
- LOW The risk of an event is highly unlikely or would require a combination of multiple failures.

The following factors were presented for consideration during the assessment of PROBABILITY for each element in the risk population:

- History
- Conflicts of Interest
- Susceptibility to Fraud of Theft
- Key Changes including leadership, key personnel, regulations, policies, operating processes, computer systems, software applications, etc.
- Control Activities Need Improvement
- Policies and Procedures Require Updates
- Training
- Complexity of Unit or Process

#### Follow-up Audits

Follow up audits are performed to identify and evaluate management actions implemented in response to a prior audit. In accordance with the Institute of Internal Auditors' *Performance Standard 2500 – Monitoring Progress*, a follow-up process is in place to monitor and ensure that management actions have been effectively implemented, or that senior management has accepted the risk of not taking action. OACS uses the audit implementation deadline to determine when follow-up procedures should be conducted. An audit is officially closed after all of the implementation of recommendations have been verified and documented by the auditors.

#### Consulting/Management Requests/Investigations

These projects are specifically requested by University management or mandated by UT System. The goal of performing special projects is to provide management with analyses, recommendations and information concerning the activities reviewed. Included in this category of audits are internal and external quality assurance reviews, UT System requests, special requests and investigations.

#### Reserves

Hours are reserved for engagements (special requests, investigations and consulting) that are not identified or known at the time the plan is established, but may be required and assigned during the year. As the fiscal year progresses and engagements become known, these hours will be reallocated to the appropriate categories designated in the plan.

#### Carry forward Audits

Carry forward audits are those 2014-2015 Annual Audit Plan audits that are in progress at August 31, 2015.

## SCOPE OF AUDITS

The International Professional Practices Framework (IPPF) addresses the scope of work as follows:

"The scope of the engagement should include consideration of relevant systems, records, personnel, and physical properties, including those under control of third parties."

"In performing consulting engagements, internal auditors should ensure that the scope of the engagement is sufficient to address the agreed-upon objectives."

Internal auditors should:

- Review the <u>reliability and integrity of financial and operating information</u> and the means used to identify, measure, classify, and report such information.
- Review the systems established to ensure **compliance** with those policies, plans, procedures, laws, and regulations, which could have a significant impact on operations and reports, and should determine whether the organization is in compliance.
- Review the means of <u>safeguarding assets</u> and, as appropriate, verify the existence of such assets.
- Appraise the **<u>economy and efficiency</u>** with which resources are employed.
- Review **operations or programs** to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.

The planned scope of each of the audits in the 2016 Annual Audit Plan is described in Exhibit A.

## **BUDGET AND STAFFING**

The budget for the OACS was prepared in accordance with The UT System Administration and was approved by The UT System Administration and the Board of Regents.

Career development for the staff is a strategic goal of OACS. It is the Director's practice to create a working environment that facilitates career opportunities for the audit staff within and outside the office. OACS will continue its efforts toward developing staff to their highest potential through the performance of operational audits, exposure to high levels of management, and training targeted at non-traditional audit areas and achievement of professional credentialing.

## **CALCULATION OF FY 2016 AUDIT HOURS**

The Calculation of Available Hours is included in Exhibit C and total direct hours assigned to audits and projects are reflected in Exhibit A.

FY 2016 Audit Plan	Original	Percent of	
Engagements	Budget	Total	Description
Financial Audits and Projects			
FY 2015 Financial Statement Audit (Year-end)	250		Required annual audit.
FY 2016 Financial Statement Audit (Interim)	100		Required annual audit.
UTS 142.1 Monitoring Plan	150		Required annual audit.
KTEP FM Radio Station	30		Support to external auditor.
Year-end Periodic Cash Counts FY 16	150		Recurring annual audit. Includes interim testing for
			selected accounts.
Risk Based Audits:			
Carryforward Audits:	200		
Tuition and Fees Management	300		Carryforward from FY 15. 40% completed at FY
			15 year-end
Payroll	150		Carryforward from FY 15. 75% completed at FY
			15 year-end
Year-end Periodic Cash Counts FY 15	50		Carryforward from FY 15. 50% completed at FY
			15 year-end
Financial Subtotal	1190	11 30/	
Financial Subtotal	1180	11.3%	

# The University of Texas at El Paso FY 2016 Annual Audit Plan – Operational

FY 2016 Audit Plan	Original	Percent of	
Engagements	Budget	Total	Description
Operational Audits and Projects			
President's Travel, Entertainment and University Residence	30		Provide support to the UT System auditors
Maintenance Expense Audit			performing the audit.
Executive Travel and Entertainment Expense Audit	250		Required annual audit.
PeopleSoft Consulting	450		Support for PeopleSoft post-implementation locally
			and system-wide.
Risk Based Audits:			
Contracts and Grants Accounting	350		Focus on reporting and billing procedures.
Student Organization Finances	300		Includes review of student service fee allocation
Facilities Management	300		Building key and access card control.
Purchasing	350		Non-PO purchases, to include ProCard.
Contract Practices	400		Sole Source Contract Practices
Carryforward Audits:			
Athletics Employee Conduct and Student Welfare	75		Carryforward from FY 15. 70% completed at FY 15 year-end
College of Science Departmental Review (Geology)	75		Carryforward from FY 15. 50% completed at FY 15 year-end
Operational Subtotal	2580	24.8%	

FY 2016 Audit Plan Engagements	Original Budget	Percent of Total	Description
Compliance Audits and Projects	Budget	Total	Description
Federal Portion of the Statewide Single Audit	60		Assistance to the State Auditor's Office
NCAA Football Attendance Audit	75		Required annual audit.
Joint Admission Medical Program (JAMP)	50		Recurring audit
Risk Based Audits:			
Benefits Proportionality by Fund	350		Required audit
Title IX	400		Comprehensive Title IX audit which will span
			several areas across the University.
Sub-Recipient Monitoring	300		Includes third party monitoring, control procedures,
			review of procedures for deliverables and
			payments.
Effort Reporting	350		Review of the effort certification process, to include
			the ECRT reporting tool.
Carryforward Audits:			
THECB Facilities Audit	100		Not on original plan; UTEP selected for audit by
			THECB in FY15. 50% completed at FY 15 year-
			end.
Compliance Subtota	l 1685	16.2%	

FY 2016 Audit Plan Engagements	Original Budget	Percent of Total	Description
Information Technology Audits and Projects			
Risk Based Audits:			
Cloud Computing	400		Identification of what is stored; review of policies, procedures and guidelines; selection process of vendor or cloud provider.
Back-up Recovery of Network Servers and Data	350		Focus on offsite back-up restoration, recovery plans and processes; regulatory requirements.
Information Security and Data Integrity-Distributed Information	350		Focus on security controls and standards for decentralized technology units; Information security remediation and compliance activities.
Information Technology Subtotal	1100	10.6%	

# The University of Texas at El Paso FY 2016 Annual Audit Plan - Other Projects, Page 1

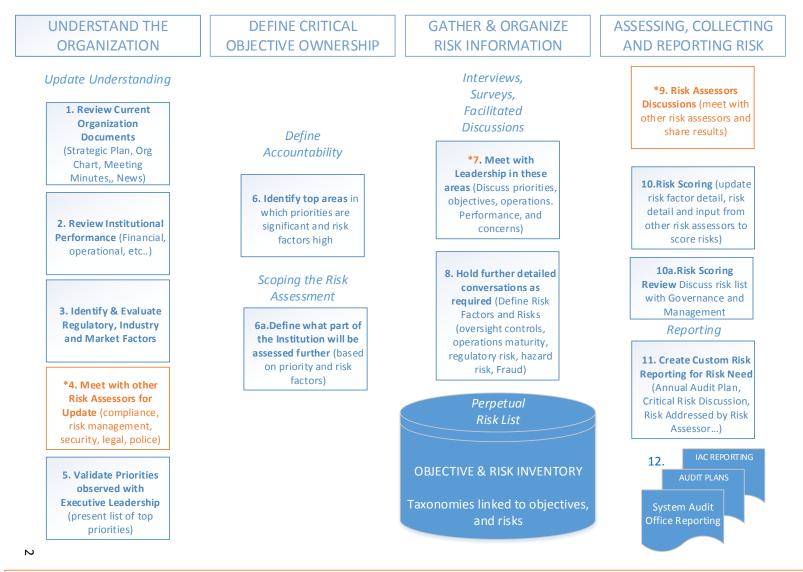
FY 2016 Audit Plan	Original	Percent of	
Engagements Follow Up	Budget	Total	Description
Follow-up	525		
Follow Up Subtotal	525 525	5.0%	
Development - Operations			
Internal Quality Assurance and Improvement Program activities	175		As Requested
	200		Preparation of FY 17 Risk Assessment and Audit
Annual Audit Plan development, including risk assessments			Plan.
1 2	100		Responses to requests for information from UT
UT System, SAO, etc. reporting/requests			System and Texas State Auditors.
	300		Non-project related development/maintenance.
TeamMate, IDEA, website development/maintenance, Tableau			I J
r	150		Preparation of presentation documents for
			Institutional Audit Committee meetings; meetings
Internal Audit Committee managementics / marticipation Institutional			with external audit committee members.
Internal Audit Committee preparation/participation, Institutional committee/council/etc.			
	75		New Freedows Orientetien Terining and sthemes
Training provided by internal audit to institutional	15		New Employee Orientation Trainings and others as
departments/employees/etc. (NEO)			requested
			Monthly staff meetings and status update meetings
Staff meetings related to the management of the audit activity, such			as needed.
as a meeting to discuss updates/status of multiple engagements, etc.	350		
	30		Preparation of Annual Internal Audit Report for FY
Annual Internal Audit Report			16
Annual Reviews/Evaluations	40		Preparation of Self-Appraisals and Evaluations
Development - Operations Subtotal	1420	13.6%	

# The University of Texas at El Paso FY 2016 Annual Audit Plan - Other Projects, Page 2

FY 2016 Audit Plan		_	
Engagements	Original Budget	Percent of Total	Description
Development - Initiatives and Education	Budget	Total	Description
· · ·			
Workgroup Initiatives	75		Policies and Procedures project team
	250		Participation as members and board members of
Professional organization/association participation			IIA, ACFE, AGA and TSCPA
			Continuing Professional Development for Staff
Individual Continuing Professional Development (CPE) Training	484		Members
Development - Initiatives and Education Subtotal	809	7.8%	
Reserve			
Consulting/Management Requests	514		As hours are assigned to specific projects, they will be transferred to the appropriate category.
Investigations	500		As hours are assigned to specific projects, they will be transferred to the appropriate category.
Reserve for Audit of Emerging Risks	100		As hours are assigned to specific projects, they will
			be transferred to the appropriate category.
Reserve Subtotal	1114	10.7%	
Total Budgeted Hours	10413	100.0%	

#### Exhibit B

#### INTERNAL AUDIT RISK ASSESSMENT PROCESS "Capturing Critical Risks"



\*RISK COLLABORATION – INTERNAL AUDIT – COMPLIANCE – LEGAL – RISK MANAGEMENT – IT SECURITY– HR– POLICE Discovering, responding to and educating on risk Exhibit C

Calculation of Avail	able Hou	urs			
	CAE Director	Management Team	Staff	Total	%
Audit Hours*	1,128	0	9,285	10,413	72%
			-,	,	
Non-Audit Hours:					
General Administration	512	0	954	1,466	10%
Holidays	112	0	672	784	5%
Vacation & Sick Leave	328	0	1,569	1,897	13%
Total Available Hours	2,080	0	12,480	14,560	100%
*Note: Audit hours now includ	e Training/CP	E hours, which	was a sepa	rate row und	ler
General Administration	in past years.				
Calculation based on 7 FTEs (	Current Staff).	Gross FTE nu	mber is 10.		

Ext	nih	it	D
	nu	110	$\boldsymbol{\nu}$

5 Year Audit History Audits	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
President						Legend: I-Inventory Audit
Intercollegiate Athletics	A/S	A/S	A/S	A/S	A/S	P-Hourly Payroll Audit
-Athletics Receivables						C-Internal Control Audit
-Athletics Summer Camps	A	Α	Α	Α		<b>F-</b> Follow Up Audit
-Athletics Business Plan						A-All Other Audits
President's Office	S	S	S	S	S	S-Special Requests
Provost						E-External Audits
Academic Affairs						
Continuous Auditing					S	
Faculty Textbooks					S	
College of Business Administration						
-Accounting						
-Economics and Finance						
-Information and Decision Sciences						
-Marketing and Management						
-Dean's Office						
College of Education						
-Teacher Education	F					
-Educational Leadership						
-Educational Psychology						
-Dean's Office					A/F	
College of Engineering						
-Civil Engineering						
-Computer Science						
-Electrical and Computer Engineering						
-Engineering Programs						
-Mechanical and Industrial Engineering						
-Metallurgical and Materials Engineering						
-Dean's Office	F					
College of Health Sciences			Α			
-Continuing Education in Nursing						
-Institute for Border Health						
-School of Allied Health						
-Kinesiology Department				S		

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5 Year Audit History						
Audits	FY 2011		FY 2013			
-School of Nursing	F	F		F	A	Legend: I-Inventory Audit
- Occupational Therapy						P-Hourly Payroll Audit
- Physical Therapy	_					C-Internal Control Audit
-Student Health Center	F			Α	A/F	F-Follow Up Audit
-Dean's Office	_					A-All Other Audits
College of Liberal Arts	_					S-Special Requests
-African-American Studies						E-External Audits
-Art						
-Asian Studies						
-Chicano Studies						
-Communication						
-Criminal Justice						
-English		S				
-History						
-KTEP-FM Radio Station	E	E	E	E	E	
-Languages and Linguistics						
-Military Science						
-Music						
-Oral History						
-Philosophy						
-Political Science						
-Psychology						
-Religious Studies						
-Social Work						
-Sociology and Anthropology						
-Theatre Arts						
- Western Cultural Heritage						
-Women's Studies						
-Dean's Office		Α		F		
College of Science						
-Biological Sciences				S	S	
-Chemistry	-			S	S	
-Geological Sciences	-1			s	S	
-Mathematical Sciences	F	F				
-Physics						
-Dean's Office	-			С		
University College	S					17

Exhibit D.	2
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5 Year Audit History Audits	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
Graduate School	F					Legend: I-Inventory Audit
Technology Planning and Distance Learning						<b>P</b> -Hourly Payroll Audit
Center for Law and Border Studies	Α	F		S		C-Internal Control Audit
VPAA's Office						<b>F-</b> Follow Up Audit
Family Education and Privacy Act (FERPA)			Α			A-All Other Audits
Enrollment Services						S-Special Requests
-Financial Aid		E	Е	Α		E-External Audits
-Registrar's Office		F		Α		
-Undergraduate Admissions and Recruitment						
-Texas Success Initiative						
JAMP	Α		Α			
VPRSP						
-Center for Environmental Resource Management						
-Center for Study of Western Hemispheric Trade						
-IM <sup>3</sup> /Texas Center						
-MIE						
-NSF/USI						
Norman Hackerman ATP	F	Α				
-TAME						
-TMAC						
-Americorps						
-Socorro Mission Restoration						
-Human Subject Research		Α				
-Animal Research	F					
-Time & Effort Reporting	A/F					
-Contracts & Grants Accounting		Α				
-Cost Sharing						
Export Controls	Α	F		Α		
-Research Compliance			Α	F		
- BSL3 Lab			Α	F		
-Sub-recipient Monitoring of Grants				Α		
Ctr for Defense Systems Research and Nat Ctr for Border Sec & Imm	Α					
VPRSP's Office						

Exhibit D.3	Exh	ibit	D	.3
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A	FY 2012           A           S           S           S           F/A	A  A  S 	A A A S	A A S 	Legend: I-Ir P-I C-I F-F A-/ S-S	nventory Audit Hourly Payroll Audit Internal Control Audit Follow Up Audit All Other Audits Special Requests External Audits
S	S S 		A A A	A S	P-  C-  F-F A-/	Hourly Payroll Audit Internal Control Audit Follow Up Audit All Other Audits Special Requests
	S		A	S	C-I F-F A-/ S-S	Internal Control Audit Follow Up Audit All Other Audits Special Requests
	S		A	S	F-f A-/ S-5	All Other Audits Special Requests
	S		A	S	A-/ S-S	All Other Audits Special Requests
	S			S	s-9	Special Requests
	S			S		
		<u>S</u>	<u>S</u>		E-f	External Audits
A					-	
A	 F/A			S		
A	F/A			s		
A	F/A			S		
A	F/A			S		
			F	Α		
		Α				
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5 Year Audit History							
Audits	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015		
EVP							
Institutional Advancement							
-Alumni Relations						Legend: I-Inv	
-Scholarships							ourly Payro
-University Development							iternal Cont ollow Up Au
-University Communications							ll Other Aud
-University Relations							pecial Reque
-Conference Services							ternal Audi
Human Resource Services	A	F					
-Faculty Visas			Α	Α			
-Staff Visas					Α		
Dependent Eligibility		Α					
Institutional Compliance		A		Α			
-Contracts and Grants							
-Financial Aid							
-Intercollegiate Athletics							
-WAC Review/CUSA Review							
-Segregation of Duties and Reconciliation of Accounts							
-Student FICA							
-Institutional Compliance Office	A						
-Fixed Assets							
Auditing and Consulting Services				E/A			
Environmental Health and Safety							
University Police			Α				
Emergency Management Plan			Α		F		
/PIA's Office							
Equal Opportunity/Affirmative Action Office (EO/AA)							
VPSA					. <u> </u>		
Outreach Programs							
Student Development							
-Counseling Services		Α					
-Dean of Students Office							
-Student Publications							
-Housing System							
-International Programs			Α				
-PASE Program							
-Study Abroad Program							

Exhibit l	D.5
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5 Year Audit History Audits	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015		
-Recreational Sports					20.0	Legend: I-Inventory Aud	lit
-Student Government Association						P-Hourly Payro	
-Student Development						<b>C</b> -Internal Con	rol Audit
Union Services						<b>F-</b> Follow Up Au	dit
Student Support Services		F				A-All Other Au	lits
VPSA's Office						<b>S-</b> Special Requ	ests
VPIRP				·		E-External Aud	ts
-Digital Media Center							
Library							
-Library Copy Center							
Information Technology							
-CIO							
-Information Technology Services	F						
-Customer Technology Services							
-Networking and Telecommunication Services							
-General Controls	F						
-Goldmine (Student Information System)							
-IT Travel							
-IT Furniture							
-IT Change Management	F						
-IT Security	F	Α	Α	Α	Α		
Payment Card Industry	Α	F					
Digital Research Data							
Laptop Encryption			Α	Α	F		
IT Inventory			Α	Α	F		
Server Inventory	S						
Center for Institutional Evaluation Research and Planning							
PeopleSoft Implementation			S	S	S		
Executive Travel and Entertainment				Α	Α		

## Exhibit E

Risk Description	Impact	Probability	Mitigation
Athletics Recruiting	н	М	Compliance Risk Management Plan
Athletics Infractions	н	М	Compliance Risk Management Plan
Athletics Annual Financial Audit	Н	н	UT System Audit
Financial Aid Cash Management/Draw Down	Н	М	SAO, Compliance Risk Management
Special Programs-Students with Disabilities	Н	Н	Training and Awareness Programs

## VII. External Audit Services Procured in Fiscal Year 2015

- 1. The firm of Stockton, Scurry & Smith, P.C., was engaged to perform the audit for fiscal year 2015 of the KTEP FM radio station located on the UTEP campus. The audit was required by The Corporation for Public Broadcasting to enable UTEP to continue receiving grant funding from that organization.
- 2. The firm of Deloitte & Touché LLP was engaged to perform the Fiscal Year 2015 audit required for the Southern Association of Colleges and Schools (SACS) accreditation reaffirmation. SACS requires a stand-alone audit of the institution seeking reaffirmation.

## VIII. Reporting Suspected Fraud and Abuse

The University of Texas at El Paso has independent organizations that implement the requirements of Section 7.09, Fraud Reporting, General Appropriations Act (83<sup>rd</sup>. Legislature, Conference Committee Report) Article IX and Texas Government Code, Section 321.022. Office of Auditing and Consulting Services and the Office of Institutional Compliance jointly and separately provide various monitoring and reporting activities to detect and prevent fraud and abuse.

Actions were taken to implement the requirements of the following:

- Section 7.09, Fraud Reporting, General Appropriations Act (83<sup>rd</sup>. Legislature, Conference Committee Report) Article IX: The University has a Hotline link on the home page website as a direct link to the State Auditor's web page for reporting fraud, waste and abuse in Texas. In addition there is a Hotline web site compliance module that may be accessed by all faculty staff and student employees that outline the process for reporting and provides information to access the SAO fraud reporting site.
- **Texas Government Code, Section 321.022.** There have been no instances in which there is cause to believe that money received from the state may have been lost, misappropriated or misused, or that other fraudulent or unlawful conduct has occurred. Therefore, no reporting to the State Auditor's Office was required.