



Internal Audit Plan for Fiscal Year 2025

Assurance Engagements

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
After the Fact Payroll Certification	350	High	Test the after the fact payroll certification process to confirm compliance with Uniform Guidance and UTEP Policy.
Export Controls	350	Critical	The objective of this audit was to determine whether effective controls are in place to safeguard export-controlled items, monitor deemed exports and awareness and education.
Internally Developed Applications	400	High	(co-source hours will be 300 of 400) Identify internally developed applications that may integrate with PeopleSoft, Banner, or other mission critical business applications and determine if IT general controls are in place as well as application-level controls for input, processing, and output (TAC 202).
Motor Pool	350	Medium	Evaluate the processes in place to ensure the use of vehicles in the motor pool is monitored efficiently and effectively.
Network Drive Access Management	300	High	To review network share drive access across the different University departments/colleges to ensure access is restricted to users with a business need.
Student Stipends	350	High	Verify that student payments are monitored to (a) ensure payments are allowable and issued to eligible students and (b) verify the appropriate classification of the payments in PeopleSoft.
Third-Party Risk Management	400	High	(co-source hours will be 300 of 400) The objective of this audit is to evaluate the effectiveness of the University's Third-Party Risk Management program and evaluate compliance with any applicable Federal and State regulations and UT System Administration policies.



Internal Audit Plan for Fiscal Year 2025 (Continuation)

Assurance Engagements (Continuation)

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Visiting Scholars	350	High	Assess the effectiveness of processes for international visiting scholars to determine whether internal controls over visiting scholar appointments, separations, as well as physical and system access were in place and operating effectively. Verify appropriateness of fee expenditures fee to support program.
Inventory	300	Medium	To determine if the asset inventory of select departments is complete and accurate.
Student Employment	250	High	Determine if effective controls are in place to monitor compliance with applicable laws, regulations and University policy.

Advisory Engagements

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Advisory Management Requests	300	NA	As requested.
Cash Fund Operations	125	Low	The objective was to verify the existence and accuracy of the change fund balances recorded in PeopleSoft cost centers.
Data Analytics/Continuous Auditing Program	129	NA	Develop various data analytics programs and perform continuous review of high risk areas/ controls and/or areas as requested by management.
IT Advisory Management Requests	175	NA	As requested.
Participation on Institutional Committees/Work Groups	60	NA	Participation on search committees, cabinet meeting presentations, etc.
Policies and Procedures	250	High	Review existing Handbook of Operating Procedures to ensure written policies reflect actual practices in preparation for SACS site visit.



Internal Audit Plan for Fiscal Year 2025 (Continuation)

Advisory Engagements (Continuation)

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Research Equipment Advisory	250	High	To provide assistance in identifying and locating federal research equipment to evaluate the completeness and accuracy of property records and reporting.
Security Assessment Working Group	40	High	Serve on the Security Assessment Working Group, which will assist the University with preparation for implementation of cybersecurity federal requirements.
TEC §51.3525 Advisory	100	Medium	The objective of this advisory engagement is to review the status of the monitoring programs established in FY 2024 to ensure compliance with Texas Education Code (TEC) §51.3525 Responsibility of Governing Boards Regarding Diversity, Equity, and Inclusion Initiatives.
Clery Act Reporting Advisory	200	NA	The objective of the advisory engagement is to provide recommendations to the UTEP Police Department to improve the Clery Act reporting process. This includes recommendations on effectiveness/efficiency leading up to the timely publishing of the Annual Security Report annually on October 1st.
Temporary Positions	20	Medium	The objective of this advisory project is to understand the reasons that temporary positions are approved with salary savings and to determine which positions qualify for temporary status.
Recharge Centers Part II	250	High	Provide advisory services on the Recharge Center policies and processes to determine compliance with federal regulations.



Internal Audit Plan for Fiscal Year 2025 (Continuation)

Required Engagements

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
FY 2026 Financial Statement Audit (Interim)	6	Medium	Provide assistance as needed to Deloitte for required annual audit.
FY 2025 Financial Statement Audit (Final)	9	Medium	Provide assistance as needed to Deloitte for required annual audit.
NCAA Agreed Upon Procedures	10	Low	Assist with required NCAA Agreed Upon Procedures for FY 2025. UT System Audit Office will use a 3rd party service provider to perform the NCAA agreed upon procedures. (Due 1/15/26)
Federal Portion of Statewide Single Audit	10	High	Provide assistance to the State Auditor's Office for Student Financial Assistance Audit.
Purchasing Compliance	50	Medium	To determine UTEP's purchasing and contracting policies and procedures compliance with the TEC §51.9337.
JAMP Audit	100	Medium	To determine if the University's JAMP expenditures are appropriate and in compliance with the JAMP Grant Agreement and the JAMP Expenditure Guidelines.
KTEP	10	Low	Support to external auditor.

Other

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Investigations	350	NA	As requested.
Follow-up Audits	200	NA	Follow-up on previous audit recommendations as required by Global IA Standards.
Reserve for Emerging Risks	300	NA	As requested.



Internal Audit Plan for Fiscal Year 2025 (Continuation)

Operations

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Annual Audit Plan Development, including Risk Assessment	350	NA	Preparation of FY 2026 Risk Assessment and Audit Plan.
Annual Internal Audit Report	50	NA	Preparation of Annual Internal Audit Report for FY 2024.
Internal Audit Committee preparation/participation	225	NA	Preparation of presentation documents for Institutional Audit Committee meetings; meetings with external Audit Committee members.
Internal Quality Assurance and Improvement Program Activities, including Global IA Standards	200	NA	Work associated with external peer review required every three years to validate conformance to Global IA Standards, GAGAS (Yellow Book) and Texas Internal Auditing Act requirements.
Self-Assessment	100	NA	Work associated with external peer review required every three years to validate conformance to Global IA Standards, GAGAS (Yellow Book) and Texas Internal Auditing Act requirements.
Software, website development/maintenance	75	NA	Non-project related development/maintenance and data analytics.
Staff meetings related to the management of the audit activity	250	NA	Monthly staff meetings, supervisor meetings and status update meetings as needed.
UT System, SAO, etc. reporting/requests; External Audit Assist	100	NA	Meetings; responses for requests for information; document external auditors' findings.



Internal Audit Plan for Fiscal Year 2025 (Continuation)

Initiatives & Education

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
eCASE audit software implementation and training	175	NA	Participation in implementation and training process for new audit software.
Individual professional development (CPE) training	360	NA	Continuing Professional Development for Staff Members.
Internal Auditing Education Partnership Program (IAEP) Student Program	80	NA	Continue to support IAEP program at the comprehensive level.
Non-CPE Training	200	NA	Non-credit campus trainings and new hire training activities.
Professional organization/association participation	30	NA	Participation as members and board members of IIA and ACFE.
Work group initiatives	30	NA	Participation in UT System Audit Initiatives.