



Internal Audit Plan for Fiscal Year 2026

Assurance Engagements

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Research Data Security and Compliance Audit	400	High	To assess the effectiveness of controls in place to protect the integrity and availability of research data as well as determine compliance with relevant institutional and UT System policies. This audit will meet the biennial TAC 202.76 risk-based review of compliance with Texas information security standards.
Departmental Access Management Audit	250	High	To review security roles in Peoplesoft and identify potential segregation of duties conflicts. This audit will meet the biennial TAC 202.76 risk-based review of compliance with Texas information security standards.
Internally Developed Applications	400	High	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). This audit will meet the biennial TAC 202.76 risk-based review of compliance with Texas information security standards.
Remote Work Policy Compliance	150	High	To determine compliance with Handbook of Operating Procedures (HOP) Chapter 35: Remote Work Policy and any other applicable UT System policies and state regulations.
Gift Processing	350	High	Evaluate the controls in place in gift processing (Institutional Advancement) to ensure cash and cash equivalents are correctly recorded in the University's records as well as identify possible segregation of duties conflicts.



Internal Audit Plan for Fiscal Year 2026 (Continuation)

Assurance Engagements (Continuation)

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Technology Fee	350	High	To determine if the technology fee is properly approved, published, assessed, allocated and expended in accordance with state statutes and UT System and institutional regulations.
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 Audit	400	High	Bucket of hours to conduct three individual audits of different departments yet to be determined.
Carryover Projects	350	NA	Carryover hours to complete miscellaneous engagements.
CIM - Environmental Sciences Engineering	200	Medium	Emerging risk/management request.



Internal Audit Plan for Fiscal Year 2026 (Continuation)

Advisory Engagements

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Cash Fund Operations	100	High	Work with Financial Services to verify PeopleSoft balances, actual cash, and bank balances.
Advisory Management Requests	275	NA	As requested.
IT Advisory Management Requests	175	NA	As requested.
Recharge Centers	350	High	Provide advisory services on the Recharge Center policies and processes to determine compliance with federal regulations.
Participation on Institutional Committees/Work Groups	60	NA	Participation on search committees, cabinet meeting presentations, etc.
Data Analytics/Continuous Auditing Program	167	NA	Develop various data analytics programs and perform continuous review of high risk areas/ controls and/or areas as requested by management.
Institutional Advancement Cash Handling	60	High	To understand the end-to-end flow (collection, recording, safeguarding, deposit, and reconciliation) of cash and checks and identify control gaps or non-compliance with University policies.



Internal Audit Plan for Fiscal Year 2026 (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.

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 2026 (Continuation)

Operations

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Internal Quality Assurance and Improvement Program Activities, including Global IA Standards	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.
Annual Audit Plan Development, including Risk Assessment	350	NA	Preparation of FY 2027 Risk Assessment and Audit Plan.
UT System, SAO, etc. reporting/requests; External Audit Assist	100	NA	Meetings; responses for requests for information.
Software, website development/maintenance	175	NA	Non-project related development/maintenance and data analytics.
Internal Audit Committee preparation/participation	225	NA	Preparation of presentation documents for Institutional Audit Committee meetings; meetings with external Audit Committee members.
Staff meetings related to the management of the audit activity	180	NA	Monthly staff meetings, supervisor meetings and status update meetings as needed.
Annual Internal Audit Report	50	NA	Preparation of Annual Internal Audit Report for FY 2025.
Self-Assessment	100	NA	As required by the Texas Internal Auditing Act and professional standards, conduct the self-assessment of the internal audit function.



Internal Audit Plan for Fiscal Year 2026 (Continuation)

Initiatives & Education

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Work group initiatives	30	NA	Participation in UT System Audit Initiatives.
Professional organization/association participation	30	NA	Participation as members and board members of IIA and ACFE.
Individual professional development (CPE) training	280	NA	Continuing Professional Development for Staff Members.
Internal Auditing Education Partnership Program (IAEP) Student Program	50	NA	Continue to support IAEP program at the comprehensive level.
Non-CPE Training	120	NA	Non-credit campus trainings and new hire training activities.