Internal Audit Plan for Fiscal Year 2027

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Campus Safety	350	Critical	Ensure key campus safety controls are in place for students, faculty and staff.
Construction	350	High	Assess controls over construction activities.
Business Continuity and Disaster Recovery	350	High	Evaluate the adequacy, design, and operating effectiveness of the University's Business Continuity and Disaster Recovery (BC/DR) program to determine whether the University has implemented sufficient controls and strategies to sustain critical academic, research, and administrative operations and recover within acceptable timeframes in the event of a significant disruption. Meets TAC 202 compliance requirements.
Familial Relations	250	High	Determine if the employment of related parties is properly identified, documented, disclosed, and managed in accordance with UTEP policies and state requirements.
Inventory	400	High	Bucket of hours to conduct three individual audits of different departments yet to be determined, with a focus on areas with research equipment.
Research Background Checks	250	High	Verify that background checks for staff, faculty, and researchers are conducted in compliance with laws, statutes, UT System and university policies.
Research Gift Cards	300	High	Determine if controls over the purchase, storage, distribution and taxation of gift cards are appropriate.

Internal Audit Plan for Fiscal Year 2027 (Continuation)

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Revenue	400	High	Assess the effectiveness of internal controls over revenue received from service departments, recharge centers and external sales to ensure the reliability and integrity of financial and operational information, financial reporting and compliance with policies and procedures.
UTS 142 Report-Monitoring of Key Financial Controls	200	High	Validate the Institutional monitoring plan related to segregation of duties, account reconciliations and financial review and analysis as it pertains to UTS 142. Based on risk.
Carryover Projects	300	NA	Carryover hours to complete research engagements.
AI Governance Advisory	300	High	Provide insight as to the current policies, oversight structures, risk management, and internal controls related to AI deployment at the University and determine whether they are aligned with the University's strategic objectives and risk appetite. Meets TAC 202 compliance requirements.
Datalink Application Advisory	100	High	Provide guidance as requested by management on the design and implementation of controls for the new Datalink application to ensure data integrity, confidentiality, appropriate access, and compliance with University policies and regulatory requirements. Meets TAC 202 compliance requirements.
Independent Contractor Process Advisory	150	High	Assist the Accounts Payable Department with an assessment of the new process to hire independent contractors.

Internal Audit Plan for Fiscal Year 2027 (Continuation)

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Payment Card Industry (PCI) Advisory	350	High	Identify all departments using credit card terminals and work with management to review the University's adherence to the Payment Card Industry Data Security Standard (PCI DSS) specifically focusing on prior approval to use payment terminals and the safeguarding of cardholder data. Meets TAC 202 compliance requirements.
Recharge Center Advisory	400	High	Provide advisory services on the Recharge Center policies and processes to determine compliance with federal regulations.
Advisory Management Requests	200	NA	As requested.
Data Analytics/Continuous Auditing Program	100	NA	Non-project related development/maintenance and data analytics.
IT Advisory Management Requests	200	NA	As requested.
Participation on Institutional Committees/Work Groups	30	NA	Participation on search committees, cabinet meeting presentations, etc.
Federal Portion of Statewide Single Audit	10	High	Provide assistance to the State Auditor's Office (co-source CLA) for Student Financial Assistance Audit.
FY 2027 Financial Statement Audit (Interim)	6	Medium	Provide assistance as needed to Deloitte for required annual audit.
FY 2026 Financial Statement Audit (Final)	9	Medium	Provide assistance as needed to Deloitte for required annual audit.

Internal Audit Plan for Fiscal Year 2027 (Continuation)

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
NCAA Agreed Upon Procedures	10	Medium	Assist with required NCAA Agreed Upon Procedures for FY 2026. UT System Audit Office will use a 3rd party service provider to perform the NCAA agreed upon procedures. (Due 1/15/27)
Purchasing Compliance with TEC §51.9337	40	High	Texas Education Code 51.9337 requirement that the Chief Audit Executive (CAE) annually certify to the state auditor that the Institution has procurement policies in place that comply with the Texas Education Code requirements for higher education institutions.
Investigations	300	NA	As requested.
Follow Up Audits	200	NA	Follow-up on previous audit recommendations as required by Global IA Standards.
Internal Quality Assurance and Improvement Program Activities, including Global IA Standards	100	NA	Work associated with self-assessment/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	250	NA	Preparation of FY 2028 Risk Assessment and Audit Plan.
UT System, SAO, etc. reporting/requests; External Audit Assist	100	NA	Meetings; responses for requests for information from UT System, The SAO and external auditors.
Software, website development/maintenance	75	NA	Non-project related development/maintenance and data analytics.

Internal Audit Plan for Fiscal Year 2027 (Continuation)

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
Internal Audit Committee preparation/participation	150	NA	Preparation of presentation documents for Institutional Audit Committee meetings; executive sessions 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 2026.
Self-Assessment	100	NA	As required by the Texas Internal Auditing Act and professional standards, conduct the annual self-assessment of the internal audit function.
External Quality Assurance	150	NA	Preparation and interviews with EQA team from Baker Tilly.
Management Leadership Activities	180	NA	Includes hiring, development, budgeting, performance appraisals, administrative duties, leadership, managing outsourcing activities, promoting the internal audit department, executive meetings, and all other responsibilities of the CAE and/or Director that are not directly attributable to a specific audit project.
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, ACFE, AGA and others.
CPE- Individual professional development training	280	NA	Continuing Professional Development for Staff Members.

Internal Audit Plan for Fiscal Year 2027 (Continuation)

Engagement Title	Budgeted Hours	Engagement Risk Ranking	Engagement Objective
IIA Academic Awareness Program	50	NA	Continue to support the IIA Academic Awareness program at the comprehensive level.
Non-CPE Training	120	NA	Non-credit campus trainings and new hire training activities.
Reserve for Emerging Risks	220	NA	As requested.