

**The University of Texas at Tyler  
FY 2024 Annual Audit Plan**

	B	C	D	E	F	G	H
1	<b>FY 2024 Audit Plan</b>	<b>Budget</b>	<b>Percent of Total</b>	<b>Risk</b>	<b>Primary Taxonomy</b>	<b>Specialty Audit Used</b>	<b>General Objective/Description</b>
2	<b>Assurance Engagements</b>						
3	Controlled Property Audit	500		High	Property Management	N/A	To verify the existence and location of State controlled equipment and property, with a focus on IT hardware, and to evaluate the completeness and accuracy of property records.
4	Employee Off-Boarding Audit	500		High	Information Technology	IT	To assess the current processes and controls in place for the timely and accurate removal of UTT employee access as the result of termination and/or transfer. This audit will meet the biennial TAC 202.76 risk-based review of compliance with Texas information security standards.
5	Privileged Access Management - Domain Administrator Accounts	500		High	Information Technology	IT	To determine if practices in place to grant, manage and monitor highly privileged access are in place and effective, and comply with applicable Texas Administrative Code §202.76 security control standards. This audit will meet the biennial TAC 202.76 risk-based review of compliance with Texas information security standards.
6	Epic Account Deactivation Review	300		High	Information Technology	IT	To perform a follow-up review for the timely deactivation of Epic user accounts for terminated HSC employees and contractors.
7	Review of Employee Job Description Filing Processes	400		High	Human Resources	N/A	To perform a detailed review of the current processes within Human Resources for collecting, filing and retaining a signed job description for each UT Tyler employee and the ability to make these available upon request.
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12	<b>Assurance Engagements Subtotal</b>	<b>2200</b>	<b>23.2%</b>				
13	<b>Advisory Engagements</b>						
14	Ad Hoc Consulting and Advisory Services Requested by Management related to Emerging Risks	500		N/A	Governance	N/A	To provide ad hoc consulting and advisory services for specific requests on emerging risks.
15	Executive Meetings, Meetings with Management, Institutional Committees	500		N/A	Governance	N/A	To participate in an advisory role on Executive Management meetings, Institutional Committees, and in meetings held with Management on risk-based items.
16	UTHSCT & UT Health East Texas Clinical Operations Management Agreement (COMA) Review	150		Medium	Governance	N/A	To perform an annual review of UTHET's performance under the COMA to evaluate its compliance with the agreed upon Management Parameters.

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17	Data Analytics Program	300		High	Finance	Data Analytics	To develop and deliver reports using data analytics software for Institutional clients as requested such as Procurement Cards, Balance Forwards, Journal Entry Approvals and Duplicate Vendor/Payments
18	Food Services Review	200		Medium	Auxiliary Services	Data Analytics	To perform a financial analysis consulting review of this auxiliary department per request.
19	Student Housing Review	200		Medium	Auxiliary Services	Data Analytics	To perform a financial analysis consulting review of this auxiliary department per request.
20	University Advancement Endowment Balances Review	200		High	University Development	Data Analytics	To review endowment expenditures and balances for compliance with UT System policies.
21	Review of Historical Instances of Endowment Overspending	200		High	University Development	Data Analytics	To review past instances of endowment expenditures exceeding spending limits for root cause analysis and to aid in the prevention of future occurrences.
22	Consulting and Advisory Services related to any Research Department Integration Efforts, as identified by new leadership	200		High	Research	N/A	To assist in an advisory role for any projects related to the Research Department integration efforts.
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24	<b>Advisory Engagements Subtotal</b>	<b>2450</b>	<b>25.8%</b>				
25	<b>Required Engagements</b>						
26	State Institution of Higher Education Contracting Assessment	40		High	Purchasing/Supply Chain	N/A	To assess whether the Institution is in compliance with the rules and policies outlined in Texas Education Code § 51.9337, which designates purchasing authority for institutions of higher education as being conditional unless compliance has been met.
27	Family Medicine Residency Program Grant Audit FYE 8/31/2023	125		N/A	Finance	N/A	To determine if FY 2022 Texas Higher Education Coordinating Board funds awarded to the UTHSCT Family Medicine Residency Program under the State Grant Agreement have been appropriately expended as required by program guidelines
28	Financial Statement Audit Assistance	50		N/A	Finance	N/A	To assist the external audit firm, Deloitte, with the audit procedures for the UTT FY 2023 financial statement audit, as part of the consolidated audit of the UT System financial statements
29	CPRIT Grant External Audit (assistance to management)	30		N/A	Finance	N/A	To assist management with the external audit of the Institution's CPRIT (Cancer Prevention Research Institute of Texas) grant audit.
30	NCAA Agreed Upon Procedures (AUP)	30		N/A	Governance	N/A	To assist UT System Audit Office, as needed, in the performance of the required annual NCAA Agreed Upon Procedures for FY 2023.
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35	<b>Required Engagements Subtotal</b>	<b>275</b>	<b>2.9%</b>				
36	<b>Investigations</b>						
37	Investigations	250					To provide investigative assistance to the Institution as needed.
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42	<b>Investigations Subtotal</b>	<b>250</b>	<b>2.6%</b>				
43	<b>Reserve</b>						
44	Reserve for Ad-Hoc Engagements	400					Hours reserved for any audit projects as requested by management or other activities requested during the fiscal year.
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49	<b>Reserve Subtotal</b>	<b>400</b>	<b>4.2%</b>				
50	<b>Follow-Up</b>						
51	Implementation Status Tracking	300					Follow-up procedures to be conducted to verify the implementation status of past recommendations made.
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56	<b>Follow-Up Subtotal</b>	<b>300</b>	<b>3.2%</b>				
57	<b>Development - Operations</b>						
58	Annual Risk Assessment and Audit Plan	400					To facilitate the annual risk assessment process and prepare the resulting audit plan.
59	Institutional Audit Committee	500					To prepare for Institutional Audit Committee meetings, attend meetings, prepare minutes and summaries, and engage with current and prospective External Members of the Committee
60	Quality Initiatives	400					To perform quality assurance and improvement activities, in accordance with IIA Standard 1311 - Internal Assessments, which will include an external quality assessment review
61	External Reporting/Requests	200					To prepare reports and fulfill information requests required by UT System, the State Auditor's Office, and other external agencies as needed.

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62	Audit Management Software, IT Support, and Website Maintenance	250					To maintain/upgrade Audit Management Software and other IT needs.
63	Staff Meetings	350					Regular update meetings for planning and review of upcoming/current audit projects.
64	CAE Update/Collaborative Meetings	150					Recurring meetings set with UT Health CAEs, with UT Academic CAEs, and with the Ardent CAE. Each of these meetings are set to discuss current audits, emerging risks, best business practices, initiatives, etc.
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68	<b>Development - Operations Subtotal</b>	<b>2250</b>	<b>23.7%</b>				
69	<b>Development - Initiatives and Education</b>						
70	System Audit Office Initiatives	250					To participate in UTS quality improvement workgroup initiatives and Audit Council meetings.
71	Professional Organization/Association Participation	400					To participate in work groups, committees, monthly luncheons, etc., for involved professional organizations.
72	Individual Continuing Professional Education (CPE)	350					To expand the skillset of the department through continuing education as well as meeting CPE requirements for certifications, including travel time.
73	Institutional Trainings	225					To provide and/or receive Institutional training.
74	Audit Software implementation	150					Implementation and training of new audit software.
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80	<b>Development - Initiatives and Education Subtotal</b>	<b>1375</b>	<b>14.5%</b>				
81	<b>Total Budgeted Hours</b>	<b>9500</b>	<b>100.0%</b>				