Fiscal Year 2026 Annual Audit Plan

Audit Plan Category	Engagement Title	Budgeted Hours	Engagement Risk Ranking	Primary Taxonomy	Engagement Objective
AS	Controlled Substance Agreement Audit	500	Medium	Patient Care Operations	To evaluate The University of Texas at Tyler Health Science Center's (UT Tyler HSC) processes for executing and managing controlled substance agreements in accordance with its policy.
AS	FY25 Wrap-Up	200	NA	NA	Hours allocated for the completion of ongoing FY25 projects.
AS	Network Access Control Audit	500	High	Information Technology	To determine if practices in place to grant, manage and monitor devices connecting to a university owned or operated network 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.
AS	Cayuse Review Audit	500	High	Research	To perform a review of the completeness and accuracy of the externally funded grants in Cayuse.
AS	Procurement Card Audit	500	Medium	Finance	To verify compliance with the Procurement Card (ProCard) Program policies and procedures.
AD	UTHSCT & UT Health East Texas Clinical Operations Management Agreement (COMA) Review	200	Medium	Enterprise Activities	To perform an annual review of UTHET's performance under the COMA to evaluate its compliance with the agreed upon Management Parameters.
AD	Ad Hoc Consulting and Advisory Services Requested by Management related to Emerging Risks	300	NA	NA	To provide ad hoc consulting and advisory services for specific requests on emerging risks.
AD	Executive Meetings, Meetings with Management, Institutional Committees	500	NA	NA	To participate in an advisory role on Executive Management meetings, Institutional Committees, and in meetings held with Management on risk-based items.
AD	Data Analytics	250	NA	NA	To develop and deliver reports using data analytics software for Institutional clients as requested such as Procurement Cards, Journal Entry Approvals, and Duplicate Vendor/Payments.
AD	TEC 51.3525 Compliance Review	200	High	Risk Management & Compliance	To provide the President and Executive Leadership reasonable assurance as to the Institution's continuing compliance with requirements of TEC 51.3525.
AD	University Advancement Endowment Balances Review	150	Medium	Development & External Relations	To review endowment expenditures and balances for compliance with UT System policies.

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2	Audit Plan Category	Engagement Title	Budgeted Hours	Engagement Risk Ranking	Primary Taxonomy	Engagement Objective
14	AD	University Advancement Operating Procedure Review	150	Medium	Development & External Relations	To review operating procedures for University Advancement.
15	AD	IT Device and Software Inventory Consulting Review	500	High	Information Technology	To conduct a review and analysis of the organization's IT device and software inventory, with the goal of identifying inefficiencies, ensuring compliance, optimizing asset utilization, and providing strategic recommendations for improved inventory management and cost-effectiveness.
16	RQ	State Institution of Higher Education Contracting Assessment	75	Medium	Finance	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.
17	RQ	Financial Statement Audit Assistance	50	Medium	Finance	To assist the external audit firm, Deloitte, with the audit procedures for the UTT FY 2025 financial statement audit, as part of the consolidated audit of the UT System financial statements.
18	RQ	THECB Nursing Shortage Reduction Program Audit	150	High	Research	To determine if funds expended complied with the program expenditure guidelines.
19	RQ	Joint Admission Medical Program (JAMP) Audit	150	High	Research	As required by the Joint Admission Medical Program ("JAMP") Council Agreement, to provide assurance that the School is in compliance with policies, procedures, laws, and regulations that could have a significant impact on operations and reports.
20	IV	Investigations	200	NA	NA	To provide investigative assistance to the Institution as needed.
21	FL	Implementation Status Tracking	300	NA	NA	Follow-up procedures to be conducted to verify the implementation status of past recommendations made.
22	OP	Annual Risk Assessment and Audit Plan	500	NA	NA	To facilitate the annual risk assessment process and prepare the resulting audit plan.
23	OP	Institutional Audit Committee	500	NA	NA	To prepare for Institutional Audit Committee meetings, attend meetings, prepare minutes and summaries, and engage with current and prospective External Members of the Committee.

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2	Audit Plan Category	Engagement Title	Budgeted Hours	Engagement Risk Ranking	Primary Taxonomy	Engagement Objective
24	OP	External Reporting/Requests	200	NA	NA	To prepare reports and fulfill information requests required by UT System, the State Auditor's Office, and other external agencies as needed.
25	OP	Audit Management Software, IT Support, and Website Maintenance	225	NA	NA	To maintain Audit Management Software and other IT needs.
26	OP	Staff Meetings	400	NA	NA	Regular update meetings for planning and review of upcoming/current audit projects.
27	OP	CAE Update/Collaborative Meetings	150	NA	NA	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.
28	OP	Quality Initiatives and Updated Standards	400	NA	NA	To perform quality assurance and improvement activities, in accordance with IIA Standard 12.1 - Internal Quality Assessment.
29	IE	System Audit Office Initiatives	300	NA	NA	To participate in UTS quality improvement workgroup initiatives and Audit Council meetings.
30	IE	Professional Organization/Association Participation	350	NA	NA	To participate in work groups, committees, monthly luncheons, etc., for involved professional organizations.
31	IE	Individual Continuing Professional Education (CPE)	350	NA	NA	To expand the skillset of the department through continuing education as well as meeting CPE requirements for certifications, including travel time.
32	IE	Institutional Trainings	250	NA	NA	To receive Institutional training.
33	XX	Reserve for Ad-Hoc Engagements	500	NA	NA	Hours reserved for any audit projects as requested by management or other activities requested during the fiscal year.
34		**Total Budgeted Hours**	**9500**			