ABOUT INTERNAL AUDIT

UT Arlington’s Internal Audit is governed by auditing standards set by the Institute of Internal Auditors, and it helps the University accomplish objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Internal Audit staff are committed to provide the highest quality auditing and consulting services.

The Department of Internal Audit reports directly to the UT Arlington President, Institutional Audit Committee and UT System Audit Office. As the department does not participate in the daily operations of the departments in review, independence and objectivity are maintained.

YOUR RESPONSIBILITIES

If you are aware of a fraudulent act that was committed by a member of the UT Arlington campus community, you have the responsibility to notify either your supervisor, the appropriate Administrator, Department of Internal Audit or UT Arlington Police Department. Employees who in good faith report unlawful activity are protected by the Texas Whistle-Blower Act against retaliation.

WHO YOU CAN TALK TO

To report fraud, waste or abuse at UT Arlington, contact the Ethics Hotline at 1-877-507-7314, or email compliance@uta.edu. You can also contact the State Auditor’s Office at:

1-800-TXAUDIT (1-800-892-8348)
www.sao.state.tx.us/SIU

Gain Understanding

An Objective Eye

You Benefit

UNIVERSITY OF TEXAS ARLINGTON
DEPARTMENT OF INTERNAL AUDIT

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The UT Arlington Department of Internal Audit has many services available to help you. We are THE independent, objective “eye” within UT Arlington that assists management with fulfilling their function as decision makers. We present an opportunity for positive change. We review the entire picture — not just numbers. The Department of Internal Audit is your partner for success!

Financial audits address questions of accounting and reporting of financial transactions, including commitments, authorizations and receipt and disbursement of funds.

Compliance audits determine the degree of adherence to laws, policies and procedures.

Operational audits review operating information and the means used to identify, measure, classify and report such information; review the means for safeguarding assets; ascertain whether results are consistent with management’s goals and objectives and whether the operations are being carried out as planned; appraise the economy and efficiency with which resources are employed; and review the systems established to ensure compliance with policies, procedures, plans, laws and regulations.

Information Technology audits evaluate controls over information technology (IT) governance, systems and infrastructure life cycle management, IT service delivery, protection of information assets, and business continuity and disaster recovery.

Consulting/Advisory projects allow departments access to expert opinion and valuable general counsel on various matters affecting UT Arlington.

Investigative cases help you get answers thru the auditors’ objective, intensive research. Auditors are certified and specially trained to find what others may not.

The majority of audits are scheduled on a fiscal year basis. Several factors determine what areas are audited including: annual risk assessment, legal requirements, special management requests, cyclical rotation among UT schools and UT System directed. The auditing process involves the eight steps below:

1) Engagement Memo - This memo announces the audit and establishes the meeting to discuss the audit’s objectives. Due to the nature of some audit work, we may give little or no advance notice.

2) Entrance Conference - During this scheduled meeting with the head of the department, we will discuss the purpose and scope of the audit. Clients can address any concerns or questions at this time and may also request a review of areas of high concern as part of the audit.

3) Audit Work - Written policies and procedures may be requested to aid the auditor in understanding departmental operations. In some cases, our auditors will need to reside in the client’s department to conduct interviews and review departmental records. In order to minimize disruption of daily operations, we make every effort to make such arrangements beforehand.

4) Duration of audits - The duration of the audit will vary depending on its scope. The level of cooperation from auditees and access to personnel and records also has a direct bearing on the duration of the audit.

5) Communicating Results - Audit results are presented to clients verbally and in writing. Recommendations are intended to benefit the department/institution. Clients have an opportunity to discuss concerns identified within the audit and to concur or disagree with conclusions and recommendations. Clients are required to provide, in writing, proposed resolutions including reasonably expected implementation dates.

6) Exit Conference - An exit conference is held to discuss audit findings and typically includes the auditors, management responsible for the area audited, and staff who will have involvement in resolving the concerns identified. This meeting provides an opportunity to clear and resolve questions/concerns pertaining to findings before the final audit report is released.

7) Final Audit Report - The final audit report includes findings, recommendations and management responses. Copies of the report are distributed to the president, appropriate vice presidents, the unit’s manager, and UT System Audit Office. Audit findings are also included in a summary of all UT institutional reports provided to the chancellor and the Audit Committee of the Board of Regents.

8) Follow-up Reviews - Our professional standards require that we follow-up and report on previously reported findings to determine if corrective action was taken and concerns were resolved.