University of Texas Arlington

FY 2014 Audit Work Plan

Audit/Project	Budgeted Hours	% of Total	Description
Financial Audits			
FY 2013 Annual Financial Report(AFR) Audit	380		Perform a risk-based audit of financial information composing the Fiscal 2013 AFR
FY 2014 Annual Financial Report (AFR) (Interim)	125		Perform interim fieldwork in preparation of the Fiscal 2014 AFR Audit
FY 2013 Financial Statement Certifications	25		To ensure compliance with UTS 142.1 - Policy on Annual Financial Report
President's Travel, Entertainment and University Residence Maintenance Expenses Audit	50		Assist UT System Audit Office in their audit of the Presidential Travel, Entertainment and Housing expenses to ensure handling in accordance with Regent's Rule 20205
NCAA Financial Audit	50		Assist UT System Audit Office in their audit of the Statement of Revenue and Expenses for Fiscal 2013. Required by the National Collegiate Athletics Association
Executive Travel and Entertainment Expenses Audit	250		Annual audit of executives' travel and entertainment expenses to ensure compliance with policies and procedures
Spot audits of Petty Cash Funds (Campus-Wide)	20		Provide for spot audits as necessary on cash handling locations as per UTS 166: _Cash Management and Cash Handling_ Policy
Financial Audits Subtotal	**900**	**14%**	

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Audit/Project	Budgeted Hours	% of Total	Description
Operational Audits			
College Park Box Office Ticketing Audit	400		Review box office ticket selling procedures and cash handling functions (including Athletic Events ticket sales)
Procurement Card Audit	200		At the request of the CBO, some audit work in this area should be performed annually by Internal Audit. Review of ProCard spending at various high risk departments to ensure compliance with University policies and procedures
FY 2013 Carried-Forward Audits	75		To provide time for audits in process as of 8/31/2013
Operational Audits Subtotal	**675**	**10%**	

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Audit/Project	Budgeted Hours	% of Total	Description
Compliance Audits			
College Park Contractual Reviews and Oversight	250		Perform a review of contracts and related oversight associated with renting of space at College Park
Nursing Shortage Reduction Program Awards Audit	300		Provide assurance that the University is complying with the requirements as specified with the awards granted
NCAA Compliance Audit -- Athletic Student Financial Aid	250		Conduct an audit of compliance with the NCAA's regulations that pertain to Student Financial Aid. Internal Audit rotates compliance audits for the three highest risk areas -- Eligibility, Student Financial Aid, and Recruiting so that each area will have been audited over a three-year period
Review of Chemical Safety Inventory System	300		Review the chemical safety inventory system to ensure the accuracy of the listing as compared to chemicals in the labs and verify that there are no outdated chemicals
Clery Act Compliance Review	300		To follow up on Department of Education audit findings as appropriate. Also, to ensure adequate training and record keeping is being adhered to
Tuition Discount Program Audit	300		Ensure that persons receiving the Tuition Discount are eligible
CPRIT Awards Audit	300		Provide assurance that the University is complying with the requirements as specified with the awards granted
Federal Portion of the Statewide Single Audit (assistance to the SAO)	100		Provide assistance to the SAO for the Federal portion of the A-133 audit
Compliance Audits Subtotal	**2,100**	**32%**	

For more information (guidelines used, how the plan was formulated, etc.), please contact Internal Audit at 817-272-0150, or via email as internalaudit@uta.edu.)

University of Texas Arlington

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Audit/Project	Budgeted Hours	% of Total	Description
Information Technology Audits			
TAC 202 Biennial Requirement	300		A review of the University's information security program for compliance with the TAC 202 standards for higher education institutions. This is to be performed at least biennially based on business risk management decisions
PeopleSoft Implementation -- Application Testing and Other Reviews	300		To help ensure the University's transition to PeopleSoft is smooth and within established procedures
PeopleSoft (HR/Fin) Security settings and Access Rights/Oracle Access rights	150		To review the security settings and access rights associated with the PeopleSoft system
IT Security in Decentralized Environment	200		Ensure that the Information Security Office is adequately addressing the risks posed by the decentralized environment
FY 2013 Carry-Forward Audits	100		To provide time for audits in process as of 8/31/2013
Information Technology Subtotal	**1,050**	**16%**	
Follow-Up Audits			
	200	**3%**	

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Audit/Project	Budgeted Hours	% of Total	Description
Projects			
UT System Reporting/Requests	200		Requests made by the UT System Audit Office including quarterly reports, responding to significant findings, time summaries, liaison forms, etc.
External Quality Assessment	100		Preparatory self-assessment and assistance provided to external assessors
Internal Quality Assurance and Improvement Program activities, including workgroup initiatives	75		Participation in QAIP management and workgroup initiatives
FY 2015 Work Plan and Risk Assessment Process	225		Preparation of the FY 2015 Audit Plan and assistance with the facilitation of University risk assessments.
Annual Internal Audit Report	25		Preparation of the annual report required by the Texas Internal Auditing Act that is due November 1st of each year
Committees (e.g. Internal Audit, Compliance, Institutional, Council and Professional organization) participation	225		Preparation, participation and attendance of committee meetings
Management of the audit activity	325		Staff/management meetings related to the management of engagements and related audit administrative functions
TeamMate, IDEA, etc., development and maintenance	200		Implementation and maintenance of IDEA & TeamMate
Projects Subtotal	**1,375**	**21%**	

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Reserve			
Management Requests, Investigations and Consulting	300		Reserve for hours spent on management requests, investigations, and consulting.
Reserve Subtotal	**300**	**5%**	
TOTAL HOURS	**6,600**	**100%**	