

**The University of Texas at Dallas**  
**Appendix A**  
**FY 2015 Audit Plan**

| <b>FY 2015 Audit Plan<br/>Audit/Project</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| <b>Financial</b><br><br>FY 2014 Financial Statement Audit<br>FY 2014 Financial Statement Audit Assistance to Deloitte<br>FY 2015 Interim Financial Statement Audit Work<br>Institutional Data Reporting<br>Journal Entry and Interdepartmental Transfer Process<br>Receivables<br><br><div style="text-align: right;"><b>Financial Subtotal</b></div>                                                                                                                                                                                                 | Internal Audit is required by UTS 142.1, <i>Policy on the Annual Audit Report</i> , Section 6, to perform an annual internal audit of the monitoring plan for financial statement certifications and validate the assertions on segregation of duties and account reconciliations.<br><br>Required assistance to Deloitte on the FY 2014 AFR audit of UT System. Hours provided by UT System.<br><br>Required assistance to Deloitte on the FY 2015 AFR audit of UT System.<br><br>Audit of institutional data reporting to ensure accuracy and integrity of reporting to outside entities.<br><br>Financial and operational review of the process journal entry accounting.<br><br>Financial review of the receivables process across all departments, including sponsored programs receivables from FY 2014 audit plan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Operational</b><br><br>Career Center<br><br>Enrollment Management<br>Gifts<br>Hiring and Compensation<br>Intercollegiate Athletics<br>International Study Abroad Programs<br><br>Naveen Jindal School of Management<br>Policy and Procedures Governance<br>President's Travel and Entertainment<br><br>Scholarships<br><br>School of Engineering and Computer Science<br><br>Student Housing<br><br>Technology Commercialization<br>FY 2014 Operational Audits in Process<br><br><div style="text-align: right;"><b>Operational Subtotal</b></div> | <i>Note: operational audits to include IT audit work in respective information systems integrated within the audit objectives.</i><br><br>Audit of student hiring process, including college work study; CareerWorks system.<br>Risk-based operational audit of admissions process. Potential information systems include Fire Engine Red, Uachieve, Enrollment Manager.<br><br>Risk-based audit of donations process, including TRIP funds and Raiser's Edge system.<br><br>Risk-based operational audit of the hiring and compensation process<br><br>Change in leadership audit and operational review of athletics.<br><br>Operational audit of the process for international studies abroad process.<br>Operational audit of the School's business processes, including a review of bookkeeping, internal controls systems, and the effectiveness and efficiency of operations and controls.<br><br>Review of policy management process including policy writing, review and publishing.<br><br>Required assistance to UT System on President's travel and entertainment expenses audit.<br>Operational, risk-based audit of the scholarship process, including Title IX compliance as applicable. Data analytics project.<br>Operational audit of the School's business processes, including a review of bookkeeping, internal controls systems, and the effectiveness and efficiency of operations and controls.<br>Operational risk-based audit of student housing construction, planning, and operations. High growth in the last years in this area; StarRez Student Housing System.<br>Operational and compliance review of intellectual property, technology transfer, patents, start-ups, and other ventures related to research.<br><br>Remaining time estimated as of June 2014 to completed outstanding audits from FY 2014 Audit Plan. |
| <b>Compliance</b><br><br>Benefits Funding Proportionality<br>Contract and Grants<br>Executive Travel and Entertainment<br>Export Controls                                                                                                                                                                                                                                                                                                                                                                                                             | Required by Governor. To be completed by end of 1st Quarter.<br><br>Compliance audit to ensure UT Dallas' compliance with federal and grant requirements.<br><br>Required by UT System to determine compliance with executive travel and entertainment expenses<br><br>Compliance audit to ensure UT Dallas' compliance with export controls regulations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

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| Financial Aid<br><br>Lena Callier Trust<br><br>Purchasing Cards<br><br>Records Retention | Compliance audit of Federal Pell Grant program (\$16 million FY 2013)<br>Annual audit of the Lena Callier Trust, as required by the Trust Agreement, to ensure compliance with the terms of the Trust Agreement.<br>Compliance audit of the purchasing card program at UT Dallas. Will also include review of operational processes and data analyses.<br>To determine university-wide compliance with records retention requirements, including retention and storage of confidential digital data. |
| <b>Compliance Subtotal</b>                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Information Technology</b>                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| TAC 202                                                                                  | Biennial audit required by Texas Administrative Code (TAC) 202 to provide assurance that UTD is in compliance. Audit will include mobile devices.                                                                                                                                                                                                                                                                                                                                                    |
| Business Continuity Planning and Emergency Management                                    | To evaluate the completeness and appropriateness of the business continuity plan (BCP) that is intended to maintain essential operations in the event of a disaster at the institution. Additionally, evaluate compliance with applicable policies and regulations including emergency management and HVAC systems, etc.                                                                                                                                                                             |
| VPN (Virtual Private Network)                                                            | To evaluate management of the VPN device, and evaluate that adequate controls are in place.                                                                                                                                                                                                                                                                                                                                                                                                          |
| IT Roadmap, Strategic Planning and Funding                                               | Review information technology strategic planning..                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Wireless Networking                                                                      | To assess the effectiveness of the efforts to design and implement a secure wireless network infrastructure, to assess the effectiveness of efforts to monitor the security of the wireless network, and to evaluate procedures and policies for administration of the WLAN.                                                                                                                                                                                                                         |
| Physical Access Controls Management                                                      | To develop an inventory of applications that are involved in protecting the physical infrastructure of the institution, and evaluate the highest risk applications for compliance with applicable regulations, policies and procedures.                                                                                                                                                                                                                                                              |
| Databases                                                                                | To evaluate controls that are currently in place for Oracle databases and ensure that they are in line with best practices. Additionally to evaluate compliance with appropriate laws, policies and procedures.                                                                                                                                                                                                                                                                                      |
| Comet Card                                                                               | To ensure adequate controls exist over the Comet Card application to ensure compliance with appropriate laws, policies and procedures, the effectiveness and efficiency of operations, and the reliability and integrity of financial and operation information and the safeguarding of assets.                                                                                                                                                                                                      |
| UT Dallas Marketplace                                                                    | To ensure adequate controls exist over UTDallas Marketplace to ensure compliance with appropriate laws, policies and procedures, the effectiveness and efficiency of operations, and the reliability and integrity of financial and operation information and the safeguarding of assets.                                                                                                                                                                                                            |
| Data Analytics and Continuous Monitoring                                                 | Data analytics projects                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| TeamMate, IDEA, and Web Development and Maintenance                                      | Maintenance and upgrading to TeamMate 10; maintenance of IDEA software; website updates.                                                                                                                                                                                                                                                                                                                                                                                                             |
| IT Meetings and Consulting                                                               | Participation on various IT committees and discussions.                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| FY 2014 IT Audits in Process                                                             | Remaining time estimated as of June 2014 to completed outstanding audits from FY 2014 Audit Plan.                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Information Technology Subtotal</b>                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Follow-up</b>                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Quarter 1                                                                                | Follow-up on outstanding audit recommendations due each quarter.                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Quarter 2                                                                                | Follow-up on outstanding audit recommendations due each quarter.                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Quarter 3                                                                                | Follow-up on outstanding audit recommendations due each quarter.                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Quarter 4                                                                                | Follow-up on outstanding audit recommendations due each quarter.                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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| <b>Follow-up Subtotal</b>                                              |                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Projects</b>                                                        |                                                                                                                                                                                                                                                                                                                                                                                            |
| Annual Internal Audit Report                                           | Annual Internal Audit Report due 11/1/14 to State Auditor's Office per Texas Internal Auditing Act                                                                                                                                                                                                                                                                                         |
| Assistance to SAO and external auditors                                | Planned State Auditor's Office (SAO) audit of Schedule of Federal Financial Assistance; others as needed; requests for information                                                                                                                                                                                                                                                         |
| Audit Committee                                                        | Preparation for and attendance at Audit Committee meetings; governance.                                                                                                                                                                                                                                                                                                                    |
| Executive Management and Leadership of the Internal Audit Department   | Includes hiring, development and update of internal audit manual and audit procedures, project management for all projects, budgeting, performance appraisals, administrative duties, leadership, promoting the internal audit department, meetings with the President, Audit Committee Chair, etc., and all other responsibilities not directly attributable to a specific audit project. |
| Fraud Risk Assessment, Training, and Awareness                         | Creation of fraud risk assessment fraud training, for UT Dallas faculty and staff, development of fraud awareness on campus. Continuation from FY 2015. Governance project.                                                                                                                                                                                                                |
| FY 2016 Audit Plan                                                     | Preparation of the FY 2016 Annual Audit Plan                                                                                                                                                                                                                                                                                                                                               |
| Hotline Team Participation                                             | Management and participation in the hotline team prior to investigation; reporting to external hotline provider.                                                                                                                                                                                                                                                                           |
| Internal Audit Staff Meetings                                          | Staff meetings related to the management of the audit activity, such as meetings to discuss updates/status of multiple engagements. Does not include administrative monthly staff meetings.                                                                                                                                                                                                |
| IT and Audit Manager Leadership                                        | Performance appraisals and performance-related issues with internal audit staff                                                                                                                                                                                                                                                                                                            |
| Participation on Institutional Committees                              | Participation on committees specific to UT Dallas operations.                                                                                                                                                                                                                                                                                                                              |
| Participation in Professional Organizations                            | Participation on ACUA, IIA, and other professional organizations. This does not include training hours.                                                                                                                                                                                                                                                                                    |
| Participation on Quality Assurance Reviews for Other Audit Departments | As applicable, participation in quality assurance reviews of other audit departments.                                                                                                                                                                                                                                                                                                      |
| Quality Assurance and Improvement Program                              | Internal quality assurance and implementation of external quality assessment recommendations.                                                                                                                                                                                                                                                                                              |
| Training and Assistance                                                | Training and assistance provided to UT Dallas employees and departments.                                                                                                                                                                                                                                                                                                                   |
| UT System Audit Management Projects                                    | Workgroups and initiatives                                                                                                                                                                                                                                                                                                                                                                 |
| UT System Reporting                                                    | Metrics, progress on audit plan, etc.                                                                                                                                                                                                                                                                                                                                                      |
| <b>Projects Subtotal</b>                                               |                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Reserve</b>                                                         |                                                                                                                                                                                                                                                                                                                                                                                            |
| Change in Management audits                                            | Reserve for unanticipated change in management/leadership audits - estimating five at 100 hours each. The level of risk is to be considered with any change in management audits selected.                                                                                                                                                                                                 |
| Investigations                                                         | Reserve for investigations resulting from hotline calls or requests.                                                                                                                                                                                                                                                                                                                       |
| Reserve for Requests and Consulting Services                           | Reserve for audits or consulting services requested from management.                                                                                                                                                                                                                                                                                                                       |
| <b>Reserve Subtotal</b>                                                |                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Total Hours</b>                                                     |                                                                                                                                                                                                                                                                                                                                                                                            |