Appendix - May 2019 BOR Meeting

A. AUDIT COMMITTEE

B. ACADEMIC AFFAIRS & STUDENT SUCCESS

Background Report

Committee: Audit

Date Filed: April 12, 2019

Title: UNT System Consolidated Quarterly Compliance Report, December 2018 through February 2019

Background:

This report represents the quarterly compliance actions for the University of North Texas System Administration, University of North Texas, University of North Texas Health Science Center and the University of North Texas at Dallas from December 1, 2018 through February 28, 2019. Regular reporting of compliance actions to the UNT System Board of Regents is required by the United States Sentencing Commission's Federal Guidelines §8B2.1(b)(2)(A).

This quarterly report has been consolidated to reflect the compliance actions for all UNT System institutions. This report reflects the actions that management and each compliance function has taken to manage their highest compliance risks and compliance programs.

Financial Analysis/History:

This is a report item only.

Gary Rahlfs
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Date: 2019.05.07 09:17:21 -05'00'

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Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Nancy S. Footer
Digitally signed by Nancy S. Footer
DN: cn=Nancy S. Footer, o=University of North Texas System, ou=Office of General Counsel, email=nancy.footer@untsystem.edu, c=US
Date: 2019.05.08 13:48:04 -05'00'

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Vice Chancellor/General Counsel

Schedule:

No action required. Information only. Submitted by:

Steven A. Hill I

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UNT System Compliance Officer

Tracy C.
Grunig

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Grunig
DN: cn=Tracy C. Grunig,
o=University of North Texas
System, ou=Internal Audit,
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edu, c=US
Date: 2019.05.07 11:26:24 -05'00'

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Chief Audit Executive

Lesa B. Roe

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Roe
Date: 2019.05.08 09:09:25
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Chancellor

Attachments Filed Electronically:

- UNT System Consolidated Quarterly Compliance Report December 2018 through February 2019

UNT|SYSTEM

The UNT System-wide Chief Compliance Officers reformatted their consolidated compliance report so that each institution's report reflects more of the actions taken by each institution to satisfy the seven (7) elements of the United States Sentencing Commission's Federal Guidelines §8B2.1(b)(2)(A), which has been used to evaluate the effectiveness of a compliance program.

The reformatted compliance report may include a brief discussion of a particular focus area or compliance high-risk. It may also include any relevant information pertaining to the compliance program such as prospective work, notable accomplishments, or other information that is significant to the compliance program for the applicable reporting period.

Actions Taken This Reporting Period to Enhance Satisfying Some of the Seven (7) Elements of the U.S. Sentencing Commission's Guidelines

Establishing standards and procedures to prevent and detect criminal conduct

- System Administration Compliance and Human Resources reviewed, evaluated, and enhanced System Administration's criminal history background check process, which included policy and training material updates.

- System Administration Compliance is working with the Vice Chancellor for Finance's office to review and evaluate System Administration's fraud process, which includes the policies, procedures and training.

Periodically communicate standards and procedures, and other aspects of the compliance and ethics program (C&EP) to all governing authority, high-level and substantial authority personnel, and the organization's employees, and as appropriate, the organization's agents.

- System Administration Compliance continued to coordinate with System Human Resources to register System Administration employees to access and complete Compliance Awareness Training, the accompanying quiz, and print their completion certificates.

- System Administration Compliance is continuing to develop a Standards of Conduct Quick Reference Guide that is designed for UNT System Administration employees to quickly locate, review, and answer some of the most common compliance and ethics related questions they may encounter. The plan is for this reference to compliment the System Administration's Ethics and Standards of Conduct policy and be available to System Administration employees (electronically) no later than the next quarter.

Taking reasonable steps to ensure the C&EP includes monitoring and auditing to detect criminal conduct; evaluate periodically the effectiveness of the same program; and publicize a reporting system which allows anonymous and confidential reporting, where employees and agents may report or seek guidance regarding potential or actual criminal conduct without fear of retaliation.

UNT System Administration Quarterly Consolidated Compliance Report

- System Administration Compliance and System Administration's communications and marketing team are planning to review Trust Line marketing materials adopted by UNTHSC and UNT's Compliance teams to develop some marketing ideas for the UNT System Administration Trust Line.

- System Administration Compliance is partnering with UNTHSC and UNT Compliance teams to develop a Compliance Integrity Program checklist that will be used to enhance monitoring and auditing efforts of the compliance and ethics program.

- UNT System Administration maintains a Trust Line, which is a complaint and concern reporting system that allows anonymous and confidential reporting as required by the U.S. Sentencing Guidelines. System Administration Compliance also receives complaints by telephone, email, appointment, and walk-ins.

- UNT System Administration received *no (0) Trust Line reports* for this quarter.

Taking reasonable steps (once criminal conduct is detected) to respond appropriately to the criminal conduct and to prevent further similar criminal conduct, including making any necessary modifications to the compliance and ethics program.

- System Administration Compliance is partnering with UNT's Compliance team to review the current process and implement best practices which ensures compliance with this element of the U.S. Sentencing Commission's Federal Guidelines, the System Compliance Regulation, and the System Administration Compliance and Integrity Program policy.

Compliance High-Risk Update (Records Management and Retention – UNT Business Development's Institutional Records Management)

- System Administration Compliance continues to work with UNT Business Development's Institutional Records Management to provide in-person records management and retention training and guidance to UNT System Administration, UNT, and UNT Dallas Records Management Representatives.

UNT System Administration Quarterly Consolidated Compliance Report

UNT

University of North Texas

University Compliance and Ethics

Quarterly Report to the Audit Committee

Board of Regents of the University of North Texas System

May 23-24, 2019

UNT Quarterly Consolidated Compliance Report

Overview

In the second quarter of the 2019 fiscal year, the University Compliance and Ethics (UCE) office continued with its review of the University of North Texas compliance program. The office's initial efforts centered on establishing relationships with compliance partners across the organization and orienting the Chief Compliance Officer with UNT's culture and business operations. This effort was bolstered by risk assessment meetings with a number of university offices. While efforts to examine the university's current compliance posture will continue for the remainder of the year, a substantial amount of work has been completed and planning for program improvements has begun.

Compliance and Ethics Program Development

Risk Assessment

The foundation of an effective compliance and ethics program is a thorough risk assessment of the organization that accurately identifies high risk compliance areas. The Chief Compliance Officer devoted significant time in the second quarter to performing a thorough risk assessment of the university through individual risk assessment meetings. UCE conducted more than 70 risk assessment interviews with vice president level staff, direct reports to those individuals who have compliance oversight duties, subject matter experts, and staff with significant compliance responsibilities. The raw risk assessment data gathered from these interviews was processed by UCE to develop a register of 44 significant risk areas within the university. The register was presented to the university's Executive Compliance Committee (ECC) at the April 1, 2019 meeting. The committee also discussed the recommended high risk areas list developed by UCE. The members of the committee will review the register and the high risk areas, along with the individuals responsible for mitigating those high risks, for final approval at the next ECC meeting in June. This process is designed to complete the UNT compliance risk assessment prior to the UNT System Internal Audit's risk assessment so that the results can be included in that work. The UNT compliance risk assessment will be presented to the Audit Committee of the Board of Regents in August.

UNT Quarterly Consolidated Compliance Report

Training

Employee training at UNT is currently tracked and delivered mainly through manual processes. The Bridge Learning Management System (LMS) has been acquired by the university and is undergoing integration testing. This process determines if the LMS has access to accurate employee data from System HR databases. As the LMS is confirmed to be fully and accurately integrated into UNT's data systems, the focus of the implementation team will shift to identifying required training modules. UCE has identified three training topics as the initial tranche of required training. State employees are required to be trained on these topics periodically: discrimination / equal opportunity in employment, sexual harassment prevention, and ethics. Texas Labor Code requires all employees to take a compliant employment discrimination training, including sexual harassment, within 30 days of hiring and every 2 years thereafter. Introductory training about the Compliance and Ethics Program and related laws is intended to address Executive Order RP36 as well as the definition of an effective Compliance and Ethics Program as stated by the Federal Sentencing Guidelines. In addition to this required training that will apply to all employees, the university is considering engaging with EverFi, a third-party training company. EverFi can provide a range of training modules on topics from youth sexual abuse prevention to conflicts of interest that are applicable to the university community. Making those modules available for employees to take, and for managers to assign, will significantly broaden the amount of training available to the university community.

Reporting - UNT Trust Line

UCE developed and implemented a promotion campaign for the Trust Line in February. The campaign began with an email message from Dr. Smatresk to all employees discussing the importance of ethics and compliance to the university. This email was accompanied by the delivery of over 200 Trust Line posters to university building managers and business officers (see Appendix 1). In April, postcards promoting the Trust Line will be delivered to all full time

UNT Quarterly Consolidated Compliance Report

employees. UCE developed initial internal procedures for managing reports that come through the Trust Line and through other channels. UCE will continually evaluate these procedures and make adjustments to meet the needs of the investigatory offices and the reporting duties of the office. An initial Trust Line Activity report is included in this document, below.

Reviews and Initiatives

Accessibility Review

In coordination with UNT System and other UNT offices, UCE initiated a review of UNT websites and online programs in March. The goal of the review is to ensure UNT is providing accessible information for those with disabilities. Offices engaged include UNT System IT Shared Services, the Center for Learning Experimentation, Application, and Research, Administrative IT Services, the Division of Enrollment, University Relations Communications and Marketing, UNT System Office of General Counsel, and others. Planning for the review has been completed and teams have been assigned to review individual compliance areas. Periodic updates will be provided as this is a long-term project for the university.
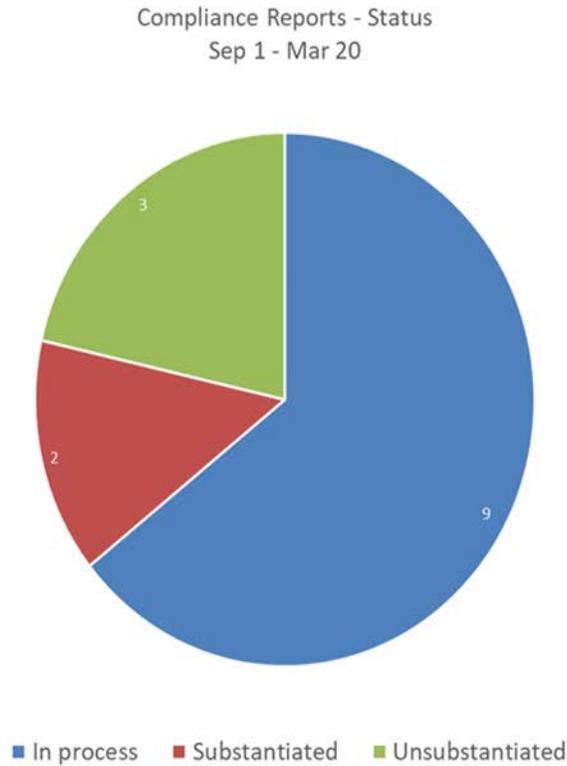
Safety and Security Audit

Emergency Management & Safety Services conducted a Safety and Security Audit under the risk area "Emergency Planning & Preparedness and Business Continuity" and found the program to be in compliance with Texas Education Code 51.217. The report has been forwarded to the Texas Division of Emergency Management (TDEM).

Trust Line Activity Report

The UNT Trust Line became active on September 1, 2018. Since then, UNT has received 23 reports through the EthicsPoint system. Of those 23 reports, 14 were compliance issues with the other 9 being a mix of management issues and non-actionable complaints (e.g. one person

UNT Quarterly Consolidated Compliance Report

complained of a bus route change). All non-compliance reports received via the Trust Line were referred to the appropriate units for follow-up with the reporting party, if possible. The compliance reports were referred to the appropriate unit for investigation. The current status of the compliance reports is presented below. Once reports are referred for investigation, UCE retains oversight of the investigation and obtains periodic updates from the investigatory office.

Compliance Reports - Status
Sep 1 - Mar 20

3

2

9

■ In process   ■ Substantiated   ■ Unsubstantiated

UNT Quarterly Consolidated Compliance Report

APPENDIX 1
UNT Trust Line Poster

UNT Quarterly Consolidated Compliance Report

Office of Institutional Compliance and Integrity

Quarterly Report to the Audit and Compliance Committee

Board of Regents of the University of North Texas System

May 23-24, 2019

Submitted by:

Desiree K. Ramirez, CCEP, CHC
Chief Compliance and Integrity Officer

UNTHSC Quarterly Consolidated Compliance report

CONTENTS

I. Introduction

The Office of Institutional Compliance and Integrity (OICI) continues to provide oversight and resources to move the culture of compliance forward. As we provide guidance and support, the institution has seen significant change in the involvement of our employees and students in compliance initiatives, inquiries for direction and management, as well as overall engagement with the compliance staff.

During the second quarter, the focus of the compliance program was centered on training, policy improvement, compliance effectiveness measurements and development and completion of our Code of Culture.

The compliance program will continue to review upcoming priorities for compliance officers such as conflict of interest, information security, policies and reporting. *(2018 Ten Priorities for Compliance Officers-Thomson Reuters)*

II. Compliance and Integrity Program

UNTHSC Code of Culture: Our Values in Action

UNTHSC chose to name its Code of Conduct initiative the *UNTHSC Code of Culture: Our Values in Action* because it portrays more than what conduct guidelines impact. It was designed to enable the students and employees to make informed and ethical decisions using a high level resource that provides essential guidance to our shared commitment to UNTHSC. It helps to ensure that the HSC community holds the individual and their team members accountable to expected behaviors, our values and institutional policies.

Along with the Certification of Commitment-an individual declaration to hold yourself and fellow team members accountable, the Code of Culture will assist every student and employee to navigate their decisions in doing things right and serve as a fundamental driver of incorporating our behaviors and interactions with what guides us in creating a meaningful contribution to the ongoing success of UNTHSC.

UNTHSC Quarterly Consolidated Compliance Report

A series of introductory events are planned to assist in navigating the digital code and answering any questions regarding what this means to us as an institution and how each team member owns our Code of Culture.

Link to the [Code of Culture](#)

Education and Training

As stated in last quarter's report, OICI launched our updated annual *Integrity Training Program* through **LearnHSC**, our new Learning Management System (LMS) operated through Bridge by Instructure, to our employees. Additionally, the learner experience was improved by adding content from Everfi, a vendor with relatable higher education content.

The *Integrity Training Program* was launched on November 5, 2018 to employees with a completion date of February 28, 2019, to allow employees to get acclimated to the new learning management system and holiday breaks. The mandatory modules included:

- Active-Shooter Preparedness
- Code of Conduct (i.e. Compliance Essentials)
- Conflicts of Interest
- Harassment & Discrimination Prevention
- HIPAA Privacy & Security
- Protecting Minors on Campus

Additionally, UNTHSC Clinical Practice Group was required to take Medicare Compliance Training by December 31, 2018.

We are happy to report that the campus had a 96% on- time completion rate for employees and 100% on-time completion rate for Medicare Compliance Training.

UNTHSC Quarterly Consolidated Compliance Report

Integrity Training Program
Completion as of 2/28/19

Course	Completion
HIPAA PRIVACY AND SECURITY	96%
PROTECTING MINORS ON CAMPUS	95%
ACTIVE-SHOOTER PREPAREDNESS	97%
HARASSMENT AND DISCRIMINATION PREVENTION - EMPLOYEES	95%
CONFLICTS OF INTEREST	96%
CODE OF CONDUCT: COMBINED	96%
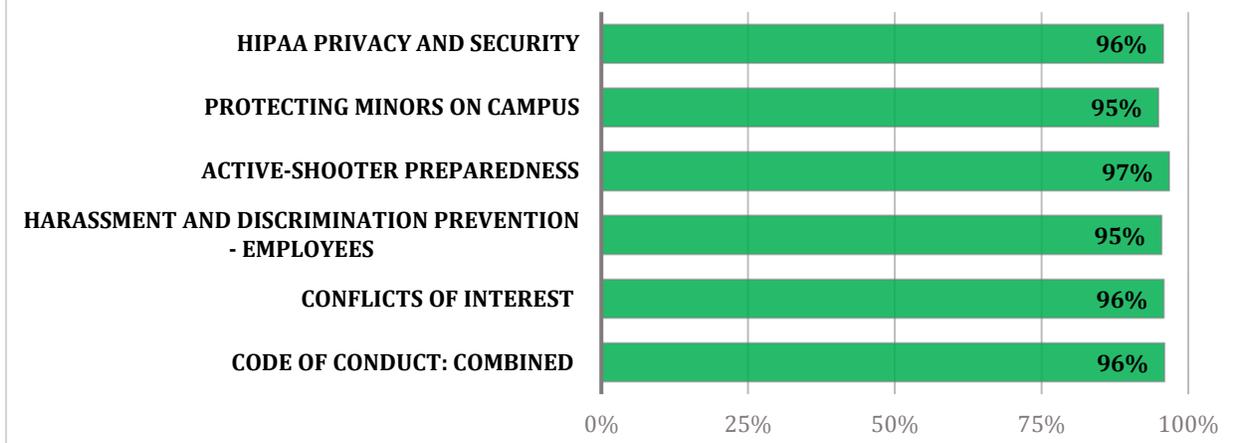
The Compliance Staff worked diligently to translate some of the courses to Spanish as well as work with supervisors on group training and schedules to ensure that shift workers have access to the modules and complete their training. Because of this effort, we are seeing an increase of inquiries and assistance for guidance from employees who feel more comfortable communicating in Spanish. Student training will be launched in May, 2019.

Trust Line/Compliance Report Form

The Trust Line continues to be utilized by employees, students and external customers. Concerns and inquiries are received via anonymous phone call, web intake or in-person. The 2nd quarter information is as follows:

- 13 calls in the 2nd quarter
  - 6 cases in process
    - Reports reviewed and assessed by the Office of Institutional Compliance
    - Requires Human Resources intervention for action and completion.
  - 7 cases closed
  - 5 of the 13 cases were misdirected, they were routed to the Patient Experience Team for follow-up.

UNTHSC Quarterly Consolidated Compliance Report

Trust Line
2nd Qtr, FY19

Category	Count
Patient Care (Misdirected- Pt Experience Calls)	5
Offensive or Inappropriate Communication	3
Discrimination or Harassment	1
Employee Misconduct	1
Environmental and Safety Matters	1
Other Human Resource Matters	1
Threat or Inappropriate Supervisor Directive	1
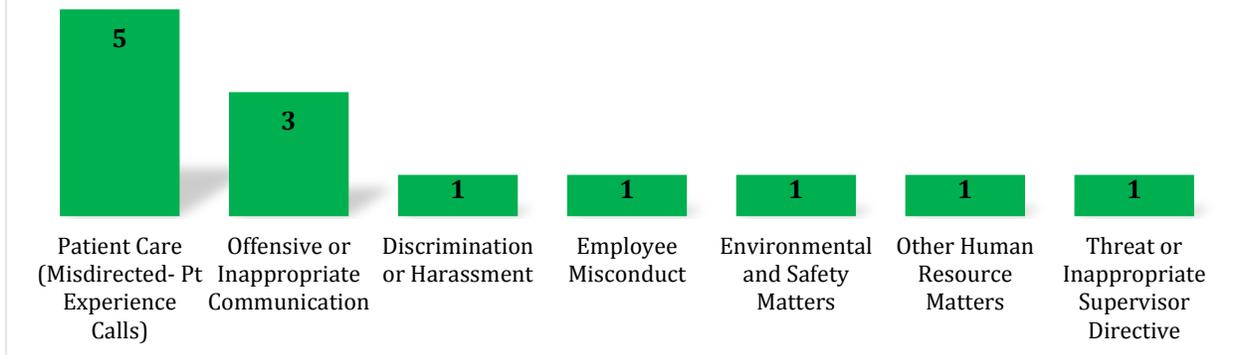
Investigations

We have one issue in the second quarter currently under investigation in collaboration with the Office of Research Compliance and the Graduate School of Biomedical Sciences.

Auditing and Monitoring

Twenty-one clinical provider audits were conducted during the second quarter within the Family Medicine Department which include Osteopathic Manual Medicine (OMM) and Student Health. Each provider is given a report at the end of each quarter which shows the findings and accuracy documentation for their billing. Types of errors found include under-coding, administrative errors (i.e. incorrect modifiers) and teaching physician rule guidance. Each provider is scheduled to review their finding with the Compliance Specialist for discussion and education. We continue to see an overall increase in the accuracy rate in the clinical practice.

III. Compliance Risk and Work Plan

The Office of Institutional Compliance continues to make progress on completion of the FY19 Compliance Work Plan. We are working with the appropriate areas to complete our COSO risk assessment as well as determine if identified risks need additional resources from other areas for follow up.

See _Attachment A_ for Compliance Work Plan progress as of 2/28/19; **green** indicating Complete, **yellow** In Progress and **red** Not Yet Started; **blue-** Other department resources required.

Completed assessments are discussed with Compliance Advisory Council quarterly. Any gaps in control activities are monitored by the Compliance staff.

UNTHSC Quarterly Consolidated Compliance Report

IV. Policy Transformation

Two workshops were held by our external partners, Rethink Compliance, with UNTHSC key stakeholders to discuss terms of scope, goals, approach, timing, etc.; deliverables templates; and policy assessment criteria. Over 65 stakeholders attended and Subject Matters Specialist were identified as lead persons (approx. 25) for policy review in their respective areas.

During in the second workshop in late February, the findings of Rethink Compliance's policy review was discussed. Current State revealed:

- o Approximately 415 policies and procedures at UNTHSC applicable to faculty, administrative staff, students
- o Inconsistent formats
- o Unclear ownership
- o Some policies are unclear and difficult to understand, or do not achieve the stated purpose

The preliminary report showed the following:

STRENGTHS	OPPORTUNITIES/RECOMMENDATIONS
• Comprehensive coverage of many important and legally-required topics	*Policies will fall into one of seven categories for revision:*
• Detailed procedures that align with policies (in many cases)	1. Retain but update policy
• Clear references to defined terms	2. Create certain foundational policies that will address overall topics
• Widespread use of a policy management tool (PolicyTech)	3. Combine policy into a new umbrella policy
• Availability of policies to all stakeholders, including the public	4. Incorporate school-specific policies into handbook / manual
• Formal policy management protocols defined in a Policy on Approving Policies and Procedures	5. Decouple policy from its related procedures and retain and update policy
	6. Remove policy from policy inventory but retain separately as procedure
	7. Decommission policy in its entirety

Rethink Compliance has begun the update of policies. This process includes:

- ✓ **"Templatizing"**: Establishing key criteria to be included within each policy so that each policy follows the same layout and contains the same information

- ✓ **Describe**: Outline process for creating new policies in Policy on Policies.

- ✓ **Categorize**: Categorize policies by legal / governance /compliance, versus operational, to condense levels of review required for certain policies.

- ✓ **Update:** whether policies should all follow the same review cycle or whether certain policies may be reviewed more frequently,

- ✓ **Evaluate:** Evaluate and improve upon the policy review and approval processes, with the goal of lessening the burden on OGC and empowering

UNTHSC Quarterly Consolidated Compliance Report

Currently, 83 policies are scheduled to be completed. The Office of Institutional Compliance in conjunction with Rethink Compliance, plans to have 1/3 of the policies completed for legal sufficiency review in mid-late June, 2019.

IV. Compliance Effectiveness and Metrics

OICI continues to work with the UNTHSC Knowledge Management Team to objectively assess the effectiveness of the program for our FY19 metrics and efforts. Criteria for three of the five measures are have been completed and are currently being monitored. Bi-weekly meetings are held to review progress and monthly meetings are held to ensure appropriate criteria for the other metrics.

Attachment A- UNTHSC Compliance Workplan Progress as of February 28, 2019

Strategic	Operational	Compliance	Financial
Compliance Effectiveness Survey	Off Boarding and Key Access	Accuracy of State and Federal Reports	
Compliance Effectiveness Metrics	NEO-Compliance Awareness Reception Space	Compliance Education and Learning Management System	
	Documentation and Billing of Drugs	Compliance Advisory Council Relaunch	
	Physician Documentation Audits	Institutional Base Salary Definitions (2 CFR 200.430)	
	Institutional Conflict of Interest	Policy Writing Effectiveness Workshop	
	Unauthorized access to protected and regulated information	Title IX Compliance	
	Immunizations	ADA Accommodations	
	New Services (Transitional Care; Care Plan Oversite; Advance Care; Prolonged Services; Chronic Care Management)	Notice of Privacy Practices	
		Code of Conduct Redesign and Attestation	
		Veteran's preference during hiring and RIF	
		FY20 Compliance Risk Assessment	

UNTHSC Quarterly Consolidated Compliance Report

The UNT System-wide Chief Compliance Officers reformatted their consolidated compliance report so that each institution's report reflects more of the actions taken by each institution to satisfy the seven (7) elements of the United States Sentencing Commission's Federal Guidelines §8B2.1(b)(2)(A), which has been used to evaluate the effectiveness of a compliance program.

The reformatted compliance report may include a brief discussion of a particular focus area or compliance high-risk. It may also include any relevant information pertaining to the compliance program such as prospective work, notable accomplishments, or other information that is significant to the compliance program for the applicable reporting period.

Actions Taken This Reporting Period to Enhance Satisfying Some of the Seven (7) Elements of the U.S. Sentencing Commission's Guidelines

Establishing standards and procedures to prevent and detect criminal conduct

- UNT Dallas Compliance will follow-up with Human Resources to evaluate the type of criminal history background check training that is in place.

- UNT Dallas Compliance will follow-up with Finance and Administration to evaluate the type of fraud training that is in place.

Periodically communicate standards and procedures, and other aspects of the compliance and ethics program (C&EP) to all governing authority, high-level and substantial authority personnel, and the organization's employees, and as appropriate, the organization's agents.

- UNT Dallas Compliance continued to coordinate with System and UNT Dallas Human Resources to register UNT Dallas employees to access and complete Compliance Awareness Training, the accompanying quiz, and print their completion certificates.

- UNT Dallas Compliance is continuing to develop a Standards of Conduct Quick Reference Guide that is designed for UNT Dallas employees to quickly locate, review, and answer some of the most common compliance and ethics related questions they may encounter. The plan is for this reference to complement UNT Dallas' Employee Ethics and Standards of Employee Conduct policy and be available to UNT Dallas employees (electronically) no later than the next quarter.

Taking reasonable steps to ensure the C&EP includes monitoring and auditing to detect criminal conduct; evaluate periodically the effectiveness of the same program; and publicize a reporting system which allows anonymous and confidential reporting, where employees and agents may report or seek guidance regarding potential or actual criminal conduct without fear of retaliation.

- UNT Dallas Compliance and UNT Dallas' communications and marketing team are planning to review Trust Line marketing materials adopted by UNTHSC and UNT's Compliance teams to develop some marketing ideas for UNT Dallas' Trust Line.

UNT Dallas Quarterly Consolidated Compliance Report

- UNT Dallas Compliance is partnering with UNTHSC and UNT Compliance teams to develop a Compliance Integrity Program checklist that will be used to enhance monitoring and auditing efforts of the compliance and ethics program.

- UNT Dallas maintains a Trust Line, which is a complaint and concern reporting system that allows anonymous and confidential reporting as required by the U.S. Sentencing Guidelines. UNT Dallas Compliance also receives complaints by telephone, email, appointment, and walk-ins.

- UNT Dallas received *one (1) Trust Line report* (this quarter) pertaining to an alleged academic misconduct issue. UNT Dallas Compliance is working with the applicable academic unit to address this issue.

Taking reasonable steps (once criminal conduct is detected) to respond appropriately to the criminal conduct and to prevent further similar criminal conduct, including making any necessary modifications to the compliance and ethics program.

- UNT Dallas Compliance is partnering with UNT's Compliance team to review the current process and implement best practices which ensures compliance with this element of the U.S. Sentencing Commission's Federal Guidelines, the System Compliance Regulation, and the UNT Dallas Compliance and Integrity Program policy.

Compliance High-Risk Update (Records Management and Retention – UNT Business Development's Institutional Records Management)

- UNT Dallas Compliance continues to work with UNT Business Development's Institutional Records Management to provide in-person records management and retention training and guidance to UNT System Administration, UNT, and UNT Dallas Records Management Representatives.

UNT Dallas Quarterly Consolidated Compliance Report

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2009	09-011 HSC	Finance	Advancement Office Follow-Up Review	UNT System	The written agreement between the Center and the UNTHSC Foundation has not been revised or reaffirmed since September 1994.	Low	Review and update the agreement between the Center and the Foundation including a "right to audit clause." Refer to Legal Counsel and the AGB-CASE model agreement for guidance.	Management agrees. In process. The Vice President for Development will raise this topic at the April 2009 Foundation Board meeting and complete by the June meeting. The updated agreement will be distributed upon approval of appropriate Center and Foundation Administrators.	Doug White, VP of Institutional Advancement	Original Date 11/30/2012 Revised Date 12/31/16	Closed
Internal	UNT System Internal Audit	Fiscal Year 2009	09-011 HSC	Finance	Advancement Office Follow-Up Review	UNT System	The written agreement between the Center and the UNTHSC Foundation has not been revised or reaffirmed since September 1994.	Low	Distribute or make available the reaffirmed agreement to stakeholders including Center administrators, Advancement Office employees, and the Foundation Board of Directors.	Management agrees. In process. The Vice President for Development will raise this topic at the April 2009 Foundation Board meeting and complete by the June meeting. The updated agreement will be distributed upon approval of appropriate Center and Foundation Administrators.	Doug White, VP of Institutional Advancement	Original Date 11/30/2012 Revised Date 12/31/16	Closed
Internal	UNT System Internal Audit	Fiscal Year 2010	09-042 UNT	Governance and Regulatory Compliance	I-9 Review	UNT	Accuracy and Timeliness of the Process • 25 of the 142 I-9s sampled (18%) were completed after the third day of employment. The Immigration Reform and Control Act of 1986 requires employers to complete Form I-9 within three business days of the employee's first day of employment. For the overall time period tested January 1, 2008, through May 15, 2009, 18% of the sample was completed after the federal deadline. As of March 1, 2009, a new process was put in place. In order to see the impact of this process, the sample results were divided into hires before and after March 1, 2009.	N/A	1. Create a plan for processing I-9s for hourly employee hires that will meet the regulation to have all I-9s completed by the third day of employment;	Management Action Plan Management concurs with this recommendation and has approved the proposed action plan as outlined below. Action Plan: - The Human Resources (HR) Department will develop an I-9 Form Authorizer program. - HR will coordinate with all hiring departments to identify who is the designated person(s) to complete/authorize the I-form. These individuals would become "I-9 Authorizers". - HR will develop I-9 Authorizer Training. - HR will deliver I-9 Authorizer Training sessions. - Employees must pass the mandatory training course to become an I-9 authorizer. - HR will research and pursue the opportunity to implement on-line electronic storage of I-9 forms. - HR will research and pursue the opportunity to move from a classroom I-9 training format to an on-line training program.	N/A	N/A	Closed
Internal	UNT System Internal Audit	Fiscal Year 2010	09-042 UNT	Governance and Regulatory Compliance	I-9 Review	UNT	Accuracy and Timeliness of the Process • 25 of the 142 I-9s sampled (18%) were completed after the third day of employment. The Immigration Reform and Control Act of 1986 requires employers to complete Form I-9 within three business days of the employee's first day of employment.	N/A	2. Hold mandatory training for those responsible for obtaining I-9s in each department.	Management Action Plan Management concurs with this recommendation and has approved the proposed action plan as outlined below. Action Plan: - The Human Resources (HR) Department will develop an I-9 Form Authorizer program. - HR will coordinate with all hiring departments to identify who is the designated person(s) to complete/authorize the I-form. These	N/A	N/A	Closed
Internal	UNT System Internal Audit	Fiscal Year 2010	09-042 UNT	Governance and Regulatory Compliance	I-9 Review	UNT	• 4 of the 142 I-9s sampled were not on file. The Immigration Reform and Control Act of 1986 states that Form I-9s must be retained for three years after the date of hire or one year after the date employment ends, whichever is later. Each missing I-9 form can be punishable by a $1,000 fine per occurrence. Two of the four I-9s initially identified as missing were visiting assistant professors. Neither the hiring department nor Human Resources was	N/A	3. Verify I-9s are on file for each employee;	Management has since obtained the missing I-9s with the exception of one employee who is terminated. In response to verifying I-9s are on file, management will explore the costs associated with hiring an external auditing firm. In the event the cost of hiring an auditing firm is prohibitive, management will look to identify alternative approaches.	N/A	N/A	Closed
Internal	UNT System Internal Audit	Fiscal Year 2010	09-042 UNT	Governance and Regulatory Compliance	I-9 Review	UNT	• 4 of the 142 I-9s sampled were not on file. The Immigration Reform and Control Act of 1986 states that Form I-9s must be retained for three years after the date of hire or one year after the date employment ends, whichever is later. Each missing I-9 form can be punishable by a $1,000 fine per occurrence. Two of the four I-9s initially identified as missing were visiting assistant professors. Neither the hiring department nor Human Resources was	N/A	4. Obtain the missing four I-9s identified.	Management has since obtained the missing I-9s with the exception of one employee who is terminated. In response to verifying I-9s are on file, management will explore the costs associated with hiring an external auditing firm. In the event the cost of hiring an auditing firm is prohibitive, management will look to identify alternative approaches.	N/A	N/A	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2010	09-042 UNT	Governance and Regulatory Compliance	I-9 Review	UNT	• Procedures for the tracking and updating of I-9s that contain employment eligibility documents with expiration dates have not been established. UNT Policy 1.2.3 Employee Affidavit and Other Requirements states updating or re-verification of the work authorization status for non-citizens is the responsibility of the employing department. Human Resources stated that roles and responsibilities need to be defined and are currently brainstorming ways to address this issue, and that it has never been looked at before.	N/A	5. Develop a process for tracking I-9s that contain employment eligibility documents with expiration dates and a control to ensure they are all up-to-date.	Management will develop an action plan that encompasses the following: - HR will evaluate available functionality within EIS to track I-9 documentation. - HR will begin entering pertinent information in EIS for all new hires as of March 1, 2010. - HR will research options on entering information into EIS on existing employees. - Once the appropriate information is entered into EIS, reports can be run to identify upcoming or expired Visa's, etc.	N/A	N/A	Closed
External	EXPERIS	Fiscal Year 2013	NA	Information Technology	UNT Health Science Center (UNT HSC) HSC) Change Management Assessment	UNTHSC	**1. Current Change Management Practices -** Based on the documentation provided (e.g., documents listed in Appendix A, email, etc.…), it was determined that for the ten applications/services that meet the criteria of being both high risk and institutional in scope(impact), a population of changes could not be evidenced and that Change Management practices were found to be minimal, general in nature and less than expected. Change Management procedures do not include the following: -Standardized procedures to handle requests (including maintenance and patches) for changes to applications, procedures, processes, system and service parameters, and the underlying platforms -Structured way to determine the impact on the operational system(and overall infrastructure) and its functionality for each request for change -Process to ensure changes are categorized, prioritized, assigned, and authorized -Process for pre-implementation and post-implementation testing protocols/requirements -Process for defining, raising, testing, documenting, assessing and authorizing emergency changes (outside of the 'normal' change process) -Tracking and reporting systems to document and communicate rejected changes, communicate the status of approved and in-process changes, and completion of approved changes (e.g. a spreadsheet) -Procedures to update associated system and user documentation and procedures whenever changes are implemented (e.g. configuration documentation)	High	Recommendations/Activities to Consider for Observations 1 through 4: The following are considered suggests and not mandates for the applications/services that meet the criteria of being both high risk and institutional in scope (impact): -Establish a tracking and reporting system (e.g. spreadsheet) to document approved/rejected changes, communicate the status of requests (e.g. in-process, in testing, approved, completed). Make certain that approved changes are implemented as planned (or document explanations where changes deviate from original plan).	ITS management agrees with these best practice recommendations and will complete the steps listed below to ensure that all changes to IT systems at UNTHSC are assessed, categorized, comply with TAC guidelines, and as appropriate, follow a formal change process. Formal change processes will be applied to systems or applications that have been classified as high risk (contains or processes private and/or regulated data), and high impact (institutional wide use). -Classification and evaluation of high risk/high impact systems and applications will be conducted and reviewed by ITS management, CIO, and stakeholders annually. -ITS has begun a pilot of Microsoft System Center Service Manager(SCSM), a tool for IT service and change management that will hold system and application information, and allow for the tracking and reporting of changes made to those systems and applications identified as high risk/high impact. Estimated completion date for pilot is within the next 6 months. -Change management procedures will be formalized at the completion of the pilot, and with adoption of SCSM or similar tool. Procedures will include approval processes, pre and post testing, and emergency change protocols, and will be reviewed annually by ITS management. -ITS is currently in the process of updating our institutional and internal policies, including Systems Change Control.	ITS management team - Lynley Dungan, Executive Director of Information Technology Services, Anthony Tissera, Director of Infrastructure and Security, Woody Hagar, Director of Information Services, and Renee Drabier, Vice Provost for Academic Affairs and Development/CIO.	8/31/2014	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	EXPERIS	Fiscal Year 2013	NA	Information Technology	UNT Health Science Center (UNT HSC) HSC) Change Management Assessment	UNTHSC	**1. Current Change Management Practices -** Based on the documentation provided (e.g., documents listed in Appendix A, email, etc.…), it was determined that for the ten applications/services that meet the criteria of being both high risk and institutional in scope(impact), a population of changes could not be evidenced and that Change Management practices were found to be minimal, general in nature and less than expected. Change Management procedures do not include the following: -Standardized procedures to handle requests (including maintenance and patches) for changes to applications, procedures, processes, system and service parameters, and the underlying platforms -Structured way to determine the impact on the operational system(and overall infrastructure) and its functionality for each request for change -Process to ensure changes are categorized, prioritized, assigned, and authorized -Process for pre-implementation and post-implementation testing protocols/requirements -Process for defining, raising, testing, documenting, assessing and authorizing emergency changes (outside of the 'normal' change process) -Tracking and reporting systems to document and communicate rejected changes, communicate the status of approved and in-process changes, and completion of approved changes (e.g. a spreadsheet) -Procedures to update associated system and user documentation and procedures whenever changes are implemented (e.g. configuration documentation)	High	Recommendations/Activities to Consider for Observations 1 through 4: The following are considered suggests and not mandates for the applications/services that meet the criteria of being both high risk and institutional in scope (impact): -Establish formal, standardized, Change Management procedures to administer all change requests for those applications/services that are both high risk and institutional in scope/impact (e.g. maintenance and patches, changes to hardware, networks, applications, procedures, processes, system and service parameters, and the underlying platforms)	ITS management agrees with these best practice recommendations and will complete the steps listed below to ensure that all changes to IT systems at UNTHSC are assessed, categorized, comply with TAC guidelines, and as appropriate, follow a formal change process. Formal change processes will be applied to systems or applications that have been classified as high risk (contains or processes private and/or regulated data), and high impact (institutional wide use). -Classification and evaluation of high risk/high impact systems and applications will be conducted and reviewed by ITS management, CIO, and stakeholders annually. -ITS has begun a pilot of Microsoft System Center Service Manager(SCSM), a tool for IT service and change management that will hold system and application information, and allow for the tracking and reporting of changes made to those systems and applications identified as high risk/high impact. Estimated completion date for pilot is within the next 6 months. -Change management procedures will be formalized at the completion of the pilot, and with adoption of SCSM or similar tool. Procedures will include approval processes, pre and post testing, and emergency change protocols, and will be reviewed annually by ITS management. -ITS is currently in the process of updating our institutional and internal policies, including Systems Change Control.	ITS management team - Lynley Dungan, Executive Director of Information Technology Services, Anthony Tissera, Director of Infrastructure and Security, Woody Hagar, Director of Information Services, and Renee Drabier, Vice Provost for Academic Affairs and Development/CIO.	8/31/2014	N/A
External	EXPERIS	Fiscal Year 2013	NA	Information Technology	UNT Health Science Center (UNT HSC) HSC) Change Management Assessment	UNTHSC	**1. Current Change Management Practices -** Based on the documentation provided (e.g., documents listed in Appendix A, email, etc.…), it was determined that for the ten applications/services that meet the criteria of being both high risk and institutional in scope(impact), a population of changes could not be evidenced and	High	Recommendations/Activities to Consider for Observations 1 through 4: The following are considered suggests and not mandates for the applications/services that meet the criteria of being both high risk and institutional in scope (impact):	ITS management agrees with these best practice recommendations and will complete the steps listed below to ensure that all changes to IT systems at UNTHSC are assessed, categorized, comply with TAC guidelines, and as appropriate, follow a formal change process. Formal change processes will be applied to systems or applications that have	ITS management team - Lynley Dungan, Executive Director of Information Technology Services, Anthony Tissera, Director of Infrastructure and	8/31/2014	N/A
External	EXPERIS	Fiscal Year 2013	NA	Information Technology	UNT Health Science Center (UNT HSC) HSC) Change Management Assessment	UNTHSC	**1. Current Change Management Practices -** Based on the documentation provided (e.g., documents listed in Appendix A, email, etc.…), it was determined that for the ten applications/services that meet the criteria of being both high risk and institutional in scope(impact), a population of changes could not be evidenced and that Change Management practices were found to be minimal, general in nature and less than expected. Change Management procedures do not include the following: -Standardized procedures to handle requests (including maintenance and patches) for changes to applications, procedures, processes, system and service parameters, and the underlying platforms -Structured way to determine the impact on the operational system(and overall infrastructure) and its functionality for each request for change -Process to ensure changes are categorized, prioritized, assigned, and authorized -Process for pre-implementation and post-implementation testing protocols/requirements -Process for defining, raising, testing, documenting, assessing and authorizing emergency changes (outside of the 'normal' change process) -Tracking and reporting systems to document and communicate rejected changes, communicate the status of approved and in-process changes, and completion of approved changes (e.g. a spreadsheet) -Procedures to update associated system and user documentation and procedures whenever changes are implemented (e.g. configuration documentation)	High	Recommendations/Activities to Consider for Observations 1 through 4: The following are considered suggests and not mandates for the applications/services that meet the criteria of being both high risk and institutional in scope (impact): -Formally establish a regularly scheduled checkpoint/change control meeting to review the tested, and approved changes prior to implementation; evidentiary documentation should include, but is not limited to meeting minutes (e.g. decisions made during the meeting)	ITS management agrees with these best practice recommendations and will complete the steps listed below to ensure that all changes to IT systems at UNTHSC are assessed, categorized, comply with TAC guidelines, and as appropriate, follow a formal change process. Formal change processes will be applied to systems or applications that have been classified as high risk (contains or processes private and/or regulated data), and high impact (institutional wide use). -Classification and evaluation of high risk/high impact systems and applications will be conducted and reviewed by ITS management, stakeholders annually. -ITS has begun a pilot of Microsoft System Center Service Manager(SCSM), a tool for IT service and change management that will hold system and application information, and allow for the tracking and reporting of changes made to those systems and applications identified as high risk/high impact. Estimated completion date for pilot is within the next 6 months. -Change management procedures will be formalized at the completion of the pilot, and with adoption of SCSM or similar tool. Procedures will include approval processes, pre and post testing, and emergency change protocols, and will be reviewed annually by ITS management. -ITS is currently in the process of updating our institutional and internal policies, including Systems Change Control.	ITS management team - Lynley Dungan, Executive Director of Information Technology Services, Anthony Tissera, Director of Infrastructure and Security, Woody Hagar, Director of Information Services, and Renee Drabier, Vice Provost for Academic Affairs and Development/CIO.	8/31/2014	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	EXPERIS	Fiscal Year 2013	NA	Information Technology	UNT Health Science Center (UNT HSC) HSC) Change Management Assessment	UNTHSC	**1. Current Change Management Practices -** Based on the documentation provided (e.g., documents listed in Appendix A, email, etc....), it was determined that for the ten applications/services that meet the criteria of being both high risk and institutional in scope(impact), a population of changes could not be evidenced and that Change Management practices were found to be minimal, general in nature and less than expected. Change Management procedures do not include the following: -Standardized procedures to handle requests (including maintenance and patches) for changes to applications, procedures, processes, system and service parameters, and the underlying platforms -Structured way to determine the impact on the operational system(and overall infrastructure) and its functionality for each request for change -Process to ensure changes are categorized, prioritized, assigned, and authorized -Process for pre-implementation and post-implementation testing protocols/requirements -Process for defining, raising, testing, documenting, assessing and authorizing emergency changes (outside of the 'normal' change process) -Tracking and reporting systems to document and communicate rejected changes, communicate the status of approved and in-process changes, and completion of approved changes (e.g. a spreadsheet) -Procedures to update associated system and user documentation and procedures whenever changes are implemented (e.g. configuration documentation)	High	Recommendations/Activities to Consider for Observations 1 through 4: The following are considered suggests and not mandates for the applications/services that meet the criteria of being both high risk and institutional in scope (impact): -Upon the implementation of changes, update the associated Change Management tracking tool, the system and user documentation and procedures accordingly.	ITS management agrees with these best practice recommendations and will complete the steps listed below to ensure that all changes to IT systems at UNTHSC are assessed, categorized, comply with TAC guidelines, and as appropriate, follow a formal change process. Formal change processes will be applied to systems or applications that have been classified as high risk (contains or processes private and/or regulated data), and high impact (institutional wide use). -Classification and evaluation of high risk/high impact systems and applications will be conducted and reviewed by ITS management, stakeholders annually. -ITS has begun a pilot of Microsoft System Center Service Manager(SCSM), a tool for IT service and change management that will hold system and application information, and allow for the tracking and reporting of changes made to those systems and applications identified as high risk/high impact. Estimated completion date for pilot is within the next 6 months. -Change management procedures will be formalized at the completion of the pilot, and with adoption of SCSM or similar tool. Procedures will include approval processes, pre and post testing, and emergency change protocols, and will be reviewed annually by ITS management. -ITS is currently in the process of updating our institutional and internal policies, including Systems Change Control.	ITS management team - Lynley Dungan, Executive Director of Information Technology Services, Anthony Tissera, Director of Infrastructure and Security, Woody Hagar, Director of Information Services, and Renee Drabier, Vice Provost for Academic Affairs and Development/CIO.	8/31/2014	N/A
External	EXPERIS	Fiscal Year 2013	NA	Information Technology	UNT Health Science Center (UNT HSC) HSC) Change Management Assessment	UNTHSC	**1. Current Change Management Practices -** Based on the documentation provided (e.g., documents listed in Appendix A, email, etc....), it was determined that for the ten applications/services that meet the criteria of being both high risk and institutional in scope(impact), a population of changes could not be evidenced and that Change Management practices were found to be minimal, general in nature and less than expected. Change Management procedures do not include the following: -Standardized procedures to handle requests (including maintenance and patches) for changes to applications, procedures, processes, system and service parameters, and the underlying platforms -Structured way to determine the impact on the operational system(and overall infrastructure) and its functionality for each request for change -Process to ensure changes are categorized, prioritized, assigned, and authorized -Process for pre-implementation and post-implementation testing protocols/requirements -Process for defining, raising, testing, documenting, assessing and authorizing emergency changes (outside of the 'normal' change process) -Tracking and reporting systems to document and communicate rejected changes, communicate the status of approved and in-process changes, and completion of approved changes (e.g. a spreadsheet) -Procedures to update associated system and user documentation and procedures whenever changes are implemented (e.g. configuration documentation)	High	Recommendations/Activities to Consider for Observations 1 through 4: The following are considered suggests and not mandates for the applications/services that meet the criteria of being both high risk and institutional in scope (impact): -Where support responsibilities are shared with other organizations(e.g. ITSS, vendors, other departments), document the roles and responsibilities for each and capture how all stakeholders and support teams are kept update	ITS management agrees with these best practice recommendations and will complete the steps listed below to ensure that all changes to IT systems at UNTHSC are assessed, categorized, comply with TAC guidelines, and as appropriate, follow a formal change process. Formal change processes will be applied to systems or applications that have been classified as high risk (contains or processes private and/or regulated data), and high impact (institutional wide use). -Classification and evaluation of high risk/high impact systems and applications will be conducted and reviewed by ITS management, stakeholders annually. -ITS has begun a pilot of Microsoft System Center Service Manager(SCSM), a tool for IT service and change management that will hold system and application information, and allow for the tracking and reporting of changes made to those systems and applications identified as high risk/high impact. Estimated completion date for pilot is within the next 6 months. -Change management procedures will be formalized at the completion of the pilot, and with adoption of SCSM or similar tool. Procedures will include approval processes, pre and post testing, and emergency change protocols, and will be reviewed annually by ITS management. -ITS is currently in the process of updating our institutional and internal policies, including Systems Change Control.	ITS management team - Lynley Dungan, Executive Director of Information Technology Services, Anthony Tissera, Director of Infrastructure and Security, Woody Hagar, Director of Information Services, and Renee Drabier, Vice Provost for Academic Affairs and Development/CIO.	8/31/2014	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	EXPERIS	Fiscal Year 2013	NA	Information Technology	UNT Health Science Center (UNT HSC) HSC) Change Management Assessment	UNTHSC	**1. Current Change Management Practices -** Based on the documentation provided (e.g., documents listed in Appendix A, email, etc.…), it was determined that for the ten applications/services that meet the criteria of being both high risk and institutional in scope(impact), a population of changes could not be evidenced and that Change Management practices were found to be minimal, general in nature and less than expected. Change Management procedures do not include the following: -Standardized procedures to handle requests (including maintenance and patches) for changes to applications, procedures, processes, system and service parameters, and the underlying platforms -Structured way to determine the impact on the operational system(and overall infrastructure) and its functionality for each request for change -Process to ensure changes are categorized, prioritized, assigned, and authorized -Process for pre-implementation and post-implementation testing protocols/requirements -Process for defining, raising, testing, documenting, assessing and authorizing emergency changes (outside of the 'normal' change process) -Tracking and reporting systems to document and communicate rejected changes, communicate the status of approved and in-process changes, and completion of approved changes (e.g. a spreadsheet) -Procedures to update associated system and user documentation and procedures whenever changes are implemented (e.g. configuration documentation)	High	Recommendations/Activities to Consider for Observations 1 through 4: The following are considered suggests and not mandates for the applications/services that meet the criteria of being both high risk and institutional in scope (impact): -Include a method to periodically review, update (including appropriate version control), and disseminate Change Management practices (e.g.at least annually).	ITS management agrees with these best practice recommendations and will complete the steps listed below to ensure that all changes to IT systems at UNTHSC are assessed, categorized, comply with TAC guidelines, and as appropriate, follow a formal change process. Formal change processes will be applied to systems or applications that have been classified as high risk (contains or processes private and/or regulated data), and high impact (institutional wide use). -Classification and evaluation of high risk/high impact systems and applications will be conducted and reviewed by ITS management, stakeholders annually. -ITS has begun a pilot of Microsoft System Center Service Manager(SCSM), a tool for IT service and change management that will hold system and application information, and allow for the tracking and reporting of changes made to those systems and applications identified as high risk/high impact. Estimated completion date for pilot is within the next 6 months. -Change management procedures will be formalized at the completion of the pilot, and with adoption of SCSM or similar tool. Procedures will include approval processes, pre and post testing, and emergency change protocols, and will be reviewed annually by ITS management. -ITS is currently in the process of updating our institutional and internal policies, including Systems Change Control.	ITS management team - Lynley Dungan, Executive Director of Information Technology Services, Anthony Tissera, Director of Infrastructure and Security, Woody Hagar, Director of Information Services, and Renee Drabier, Vice Provost for Academic Affairs and Development/CIO.	8/31/2014	N/A
External	EXPERIS	Fiscal Year 2013	NA	Information Technology	UNT Health Science Center (UNT HSC) HSC) Change Management Assessment	UNTHSC	**1. Current Change Management Practices -** Based on the documentation provided (e.g., documents listed in Appendix A, email, etc.…), it was determined that for the ten applications/services that meet the criteria of being both high risk and institutional in scope(impact), a population of changes could not be evidenced and that Change Management practices were found to be minimal, general in nature and less than expected. Change Management procedures do not include the following: -Standardized procedures to handle requests (including maintenance and patches) for changes to applications, procedures, processes, system and service parameters, and the underlying platforms -Structured way to determine the impact on the operational system(and overall infrastructure) and its functionality for each request for change -Process to ensure changes are categorized, prioritized, assigned, and authorized -Process for pre-implementation and post-implementation testing protocols/requirements -Process for defining, raising, testing, documenting, assessing and authorizing emergency changes (outside of the 'normal' change process) -Tracking and reporting systems to document and communicate rejected changes, communicate the status of approved and in-process changes, and completion of approved changes (e.g. a spreadsheet) -Procedures to update associated system and user documentation and procedures whenever changes are implemented (e.g. configuration documentation)	High	Recommendations/Activities to Consider for Observations 1 through 4: The following are considered suggests and not mandates for the applications/services that meet the criteria of being both high risk and institutional in scope (impact): -Ensure the user community agrees with the Risk and Scope assigned to each application/service.	ITS management agrees with these best practice recommendations and will complete the steps listed below to ensure that all changes to IT systems at UNTHSC are assessed, categorized, comply with TAC guidelines, and as appropriate, follow a formal change process. Formal change processes will be applied to systems or applications that have been classified as high risk (contains or processes private and/or regulated data), and high impact (institutional wide use). -Classification and evaluation of high risk/high impact systems and applications will be conducted and reviewed by ITS management, stakeholders annually. -ITS has begun a pilot of Microsoft System Center Service Manager(SCSM), a tool for IT service and change management that will hold system and application information, and allow for the tracking and reporting of changes made to those systems and applications identified as high risk/high impact. Estimated completion date for pilot is within the next 6 months. -Change management procedures will be formalized at the completion of the pilot, and with adoption of SCSM or similar tool. Procedures will include approval processes, pre and post testing, and emergency change protocols, and will be reviewed annually by ITS management. -ITS is currently in the process of updating our institutional and internal policies, including Systems Change Control.	ITS management team - Lynley Dungan, Executive Director of Information Technology Services, Anthony Tissera, Director of Infrastructure and Security, Woody Hagar, Director of Information Services, and Renee Drabier, Vice Provost for Academic Affairs and Development/CIO.	8/31/2014	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	EXPERIS	Fiscal Year 2013	NA	Information Technology	UNT Health Science Center (UNT HSC) HSC Change Management Assessment	UNTHSC	**1. Current Change Management Practices -** Based on the documentation provided (e.g., documents listed in Appendix A, email, etc….), it was determined that for the ten applications/services that meet the criteria of being both high risk and institutional in scope(impact), a population of changes could not be evidenced and that Change Management practices were found to be minimal, general in nature and less than expected. Change Management procedures do not include the following: -Standardized procedures to handle requests (including maintenance and patches) for changes to applications, procedures, processes, system and service parameters, and the underlying platforms -Structured way to determine the impact on the operational system(and overall infrastructure) and its functionality for each request for change -Process to ensure changes are categorized, prioritized, assigned, and authorized -Process for pre-implementation and post-implementation testing protocols/requirements -Process for defining, raising, testing, documenting, assessing and authorizing emergency changes (outside of the 'normal' change process) -Tracking and reporting systems to document and communicate rejected changes, communicate the status of approved and in-process changes, and completion of approved changes (e.g. a spreadsheet) -Procedures to update associated system and user documentation and procedures whenever changes are implemented (e.g. configuration documentation)	High	Recommendations/Activities to Consider for Observations 1 through 4: The following are considered suggests and not mandates for the applications/services that meet the criteria of being both high risk and institutional in scope (impact): -Assess all requests for those applications/services that are both high risk and institutional in scope/impact, in a structured way to determine the impact on the operational system, overall infrastructure, and functionality. Ensure that changes are categorized, prioritized and authorized and supporting evidentiary documentation is archived	ITS management agrees with these best practice recommendations and will complete the steps listed below to ensure that all changes to IT systems at UNTHSC are assessed, categorized, comply with TAC guidelines, and as appropriate, follow a formal change process. Formal change processes will be applied to systems or applications that have been classified as high risk (contains or processes private and/or regulated data), and high impact (institutional wide use). -Classification and evaluation of high risk/high impact systems and applications will be conducted and reviewed by ITS management, stakeholders annually. -ITS has begun a pilot of Microsoft System Center Service Manager(SCSM), a tool for IT service and change management that will hold system and application information, and allow for the tracking and reporting of changes made to those systems and applications identified as high risk/high impact. Estimated completion date for pilot is within the next 6 months. -Change management procedures will be formalized at the completion of the pilot, and with adoption of SCSM or similar tool. Procedures will include approval processes, pre and post testing, and emergency change protocols, and will be reviewed annually by ITS management. -ITS is currently in the process of updating our institutional and internal policies, including Systems Change Control.	ITS management team - Lynley Dungan, Executive Director of Information Technology Services, Anthony Tissera, Director of Infrastructure and Security, Woody Hagar, Director of Information Services, and Renee Drabier, Vice Provost for Academic Affairs and Development/CIO.	8/31/2014	N/A
External	EXPERIS	Fiscal Year 2013	NA	Information Technology	UNT Health Science Center (UNT HSC) HSC Change Management Assessment	UNTHSC	**1. Current Change Management Practices -** Based on the documentation provided (e.g., documents listed in Appendix A, email, etc….), it was determined that for the ten applications/services that meet the criteria of being both high risk and institutional in scope(impact), a population of changes could not be evidenced and that Change Management practices were found to be minimal, general in nature and less than expected. Change Management procedures do not include the following: -Standardized procedures to handle requests (including maintenance and patches) for changes to applications, procedures, processes,	High	Recommendations/Activities to Consider for Observations 1 through 4: The following are considered suggests and not mandates for the applications/services that meet the criteria of being both high risk and institutional in scope (impact): -Define and document approval procedures, as well as those individuals that are authorized to act as approvers for each system.	ITS management agrees with these best practice recommendations and will complete the steps listed below to ensure that all changes to IT systems at UNTHSC are assessed, categorized, comply with TAC guidelines, and as appropriate, follow a formal change process. Formal change processes will be applied to systems or applications that have been classified as high risk (contains or processes private and/or regulated data), and high impact (institutional wide use). -Classification and evaluation of high risk/high impact systems and applications will be conducted and reviewed by ITS management, stakeholders annually.	ITS management team - Lynley Dungan, Executive Director of Information Technology Services, Anthony Tissera, Director of Infrastructure and Security, Woody Hagar, Director of Information Services, and Renee Drabier, Vice Provost for Academic Affairs and Development/CIO.	8/31/2014	N/A
External	State Auditor's Office	Fiscal Year 2013	13-019	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster of Federal Programs for the Fiscal Year Ended August 31, 2012	UNT	During the Fall 2011 term, the University of North Texas (University) used full-time budgets to determine COA for all students receiving financial assistance who applied for Title IV assistance prior to the Fall 2011 census date, regardless of each student's actual or anticipated enrollment. In addition, for 1 (2 percent) of 60 students tested, the University incorrectly over awarded the student $8,776 in Direct Loans associated with award P268K122293 as part of the student's Spring 2012 assistance.	NA	The University should: Develop a process to determine each student's COA and financial need based on the student's expected or actual enrollment.	Management has developed a process to determine each student's COA and financial need based on the student's expected enrollment.	Zelma DeLeon and Lacey Thompson	1/1/2012	Closed
External	State Auditor's Office	Fiscal Year 2013	13-019	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster of Federal Programs for the Fiscal Year Ended August 31, 2012	UNT	During the Fall 2011 term, the University of North Texas (University) used full-time budgets to determine COA for all students receiving financial assistance who applied for Title IV assistance prior to the Fall 2011 census date, regardless of each student's actual or anticipated enrollment. In addition, for 1 (2 percent) of 60 students tested, the University incorrectly over awarded the student $8,776 in Direct Loans associated with award P268K122293 as part of the student's Spring 2012 assistance.	NA	The University should: Make adjustments to assistance when students attend only one semester to help ensure that it does not award assistance to students who are not eligible to receive that assistance.	Management has addressed the over award with the employee responsible for making the error for the student in question. The over award is being corrected.	Zelma DeLeon and Lacey Thompson	12/1/2012	Closed
External	State Auditor's Office	Fiscal Year 2013	13-020	Finance	State of Texas Compliance with Federal Requirements for the Research and Development Cluster of Federal Programs for the Fiscal Year Ended August 31, 2012	UNT	One (1 percent) of 70 direct cost transactions tested at the University of North Texas (University) was unallowable. For 1 (1 percent) of 70 direct cost transactions tested, the University incorrectly calculated the amount of the federal expenditure.	NA	The University should establish and implement procedures to ensure that it does not charge unallowable or incorrect costs to federal awards.	The UNT Business Service Center (BSC) agrees. The BSC has corrected the travel reimbursement and the payroll underpayment. The BSC has established business practices to address the recommendation, which include: Management Response and Corrective Action Plan: - Provided additional training to Travel staff regarding unallowable expenses on federal funds. - Will participate in ongoing collaboration with the UNT Office of Research Services to enhance the audit process of travel expenditures to avoid unallowable charges to federal funds. - ERP (PeopleSoft) system now calculates partial months using an	Susan Sims and Connie Ross	2/1/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2013	13-020	Finance	State of Texas Compliance with Federal Requirements for the Research and Development Cluster of Federal Programs for the Fiscal Year Ended August 31, 2012	UNT	The University of North Texas (University) did not ensure that vendors associated with 4 (40 percent) of 10 procurements tested that exceeded $25,000 were not suspended or debarred.	NA	The University should document its vendor suspension and debarment verifications for all procurements of at least $25,000.	The UNT System Business Service Center (BSC) agrees. The BSC has established business practices to address the recommendation, which include: Management Response and Corrective Action Plan: - Added a clause/condition to the UNT System Purchase Order Terms and Conditions on 10/26/12. - Provided additional training to Purchasing staff on EPLS Search and documentation requirements on 1/16/13. - Created a procedure to ensure all procurements of at least $25,000 are documented appropriately and are audited by management daily on 1/22/13.	Carolyn Cross	2/1/2013	Closed
External	State Auditor's Office	Fiscal Year 2013	13-020	Finance	State of Texas Compliance with Federal Requirements for the Research and	UNT	The University of North Texas (University) did not send the required notification of Recovery Act information at the time of disbursement of funds to its one Recovery Act sub recipient.	NA	The University should establish and implement procedures to help ensure that it makes required notifications when it disburses Recovery Act funds to sub recipients.	The UNT Office of Research Services agrees. The sub recipient vendor record in PeopleSoft has been enhanced so that check stubs of future payments, if any, will include the following: Management Response and Corrective Action Plan: - Federal award number.	Robert Watling/Aaron Lemay	2/1/2013	Closed
External	State Auditor's Office	Fiscal Year 2013	13-322	Finance	Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2012	UNT	NA	NA	None	NA	NA	NA	N/A
External	State Auditor's Office	Fiscal Year 2013	13-555	Finance	Statewide Single Audit Report for the Year Ended August 31, 2012	UNT	On its SEFA, the University of North Texas (UNT): - Incorrectly reported expenditures for four CFDAs in the Student Financial Assistance Cluster of federal programs using award year instead of fiscal year. As a result, UNT (1) incorrectly included $6,257,520 and (2) incorrectly excluded $278,738 in expenditures on its SEFA. UNT also incorrectly included $6,255,520 of those expenditures in the notes to its SEFA and understated federal revenue by $276,738 in the notes to its SEFA. - Could not provide adequate support for excluding $361,374 in expenditures from its SEFA. UNT asserted that it excluded those expenditures because it had a vendor relationship with other state entities; however, UNT could not provide support for that assertion.	NA	UNT should: -Strengthen its review process to help ensure that it prepares its SEFA correctly and that the SEFA it submits to the Comptroller's Office is complete and accurate.	We concur with the auditor's findings and recommendations. Financial aid reporting procedures will be modified to ensure compliance with GASB 33 and the State Comptroller's reporting requirements for SEFA. Pass-thru confirmation processes will be modified to ensure the collection and retention of documentary evidence supporting our reporting assertions	Associate Vice President for Finance and Controller	8/31/2013	Closed
External	State Auditor's Office	Fiscal Year 2013	13-555	Finance	Statewide Single Audit Report for the Year Ended August 31, 2012	UNT	On its SEFA, the University of North Texas (UNT): - Incorrectly reported expenditures for four CFDAs in the Student Financial Assistance Cluster of federal programs using award year instead of fiscal year. As a result, UNT (1) incorrectly included $6,257,520 and (2) incorrectly excluded $278,738 in expenditures on its SEFA. UNT also incorrectly included $6,255,520 of those expenditures in the notes to its SEFA and understated federal revenue by $276,738 in the notes to its SEFA. - Could not provide adequate support for excluding $361,374 in expenditures from its SEFA. UNT asserted that it excluded those expenditures because it had a vendor relationship with other state	NA	UNT should: -Confirm all pass-through and vendor relationships with other state entities and maintain documentation of those pass-through and vendor relationships.	We concur with the auditor's findings and recommendations. Financial aid reporting procedures will be modified to ensure compliance with GASB 33 and the State Comptroller's reporting requirements for SEFA. Pass-thru confirmation processes will be modified to ensure the collection and retention of documentary evidence supporting our reporting assertions	Associate Vice President for Finance and Controller	8/31/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	11-038 UNT	Finance	Salary Adjustments Review	UNT	Equity Adjustments - Documentation did not consistently, sufficiently, and clearly demonstrate how the equity adjustments were determined.	High	Maintain documentation that demonstrates the process was followed and validates how the determination was made for the compensation decision/salary adjustment.	Human Resources has developed a written standard operating procedure on this process and provided that to Internal Audit. Additionally, Human Resources now creates a written report for each equity adjustment request that outlines the data reviewed, the findings and the recommendation. This is in addition to the information Human Resources has always provided on the Equity Adjustment Request Form. The recommendation to add the term equity adjustment to the Salary Administration Procedures, Policy 1.6.2 will be moved forward by Human Resources to administration.	Marci Bailey, Human Resources Director, Denton Campus	3/19/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	11-038 UNT	Finance	Salary Adjustments Review	UNT	Equity Adjustments - Documentation did not consistently, sufficiently, and clearly demonstrate how the equity adjustments were determined.	High	Document internal procedures for reviewing equity adjustments.	Human Resources has developed a written standard operating procedure on this process and provided that to Internal Audit. Additionally, Human Resources now creates a written report for each equity adjustment request that outlines the data reviewed, the findings and the recommendation. This is in addition to the information Human Resources has always provided on the Equity Adjustment Request Form. The recommendation to add the term equity adjustment to the Salary Administration Procedures, Policy 1.6.2 will be moved forward by Human Resources to administration.	Marci Bailey, Human Resources Director, Denton Campus	3/19/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	11-038 UNT	Finance	Salary Adjustments Review	UNT	Equity Adjustments - Documentation did not consistently, sufficiently, and clearly demonstrate how the equity adjustments were determined.	High	Include the definition of equity adjustment in administrative procedures for policy 1.6.2	Human Resources has developed a written standard operating procedure on this process and provided that to Internal Audit. Additionally, Human Resources now creates a written report for each equity adjustment request that outlines the data reviewed, the findings and the recommendation. This is in addition to the information Human Resources has always provided on the Equity Adjustment Request Form. The recommendation to add the term equity adjustment to the Salary Administration Procedures, Policy 1.6.2 will be moved forward by Human Resources to administration.	Marci Bailey, Human Resources Director, Denton Campus	1/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	11-038 UNT	Finance	Salary Adjustments Review	UNT	Position Reclasses – The Annual Position Classification Review Recommendation report did not consistently and clearly document the analysis related to how all of the position reclasses were determined.	Moderate	Maintain documentation that demonstrates the process was followed and validates how the determination was made for the compensation decision/salary adjustment.	Human Resources has discussed with Internal Audit the expectations of what they consider appropriate documentation and asked for suggestions or a recommended model and is awaiting that feedback. During the next reclassification review process, Human Resources will tweak documentation procedures to incorporate recommendations from this audit. Human Resources will ensure that any position that needs addressed after the formal 'call' for requests, has a completed	Marci Bailey, Human Resources Director, Denton Campus	3/19/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-001 SYS	Finance	UNT Stadium Construction Review	UNT System	No Detail Review Of Invoice Support Documentation – UNT System Facilities performs only a high-level review of the monthly invoice (progress billing) including supporting documentation received from the primary contractor.	Moderate	Conduct periodic, sample based reviews of invoice support documentation to ensure the accuracy of the detail information and calculations pertaining to the category totals including labor charges.	UNT System Facilities will revise and implement payment application review procedures. For large projects, UNT System Facilities may utilize an independent Construction Auditing firm to review the multiple payment applications. For smaller projects, Departmental resources may be utilized. A project size threshold to determine large and small projects will be established in the procedures.	Don Lynch, Director of System Facilities Administration	12/31/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-001 SYS	Finance	UNT Stadium Construction Review	UNT System	No Detail Review Of Invoice Support Documentation – UNT System Facilities performs only a high-level review of the monthly invoice (progress billing) including supporting documentation received from the primary contractor.	Moderate	Ensure primary contractors provide adequate labor expense support documentation for future construction projects.	UNT System Facilities will revise and implement payment application review procedures. For large projects, UNT System Facilities may utilize an independent Construction Auditing firm to review the multiple payment applications. For smaller projects, Departmental resources may be utilized. A project size threshold to determine large and small projects will be established in the procedures.	Don Lynch, Director of System Facilities Administration	12/31/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-001 SYS	Finance	UNT Stadium Construction Review	UNT System	No Detail Review Of Invoice Support Documentation – UNT System Facilities performs only a high-level review of the monthly invoice (progress billing) including supporting documentation received from the primary contractor.	Moderate	Consider utilizing the services of a third party company that specializes in reviewing contractor construction documentation.	UNT System Facilities will revise and implement payment application review procedures. For large projects, UNT System Facilities may utilize an independent Construction Auditing firm to review the multiple payment applications. For smaller projects, Departmental resources may be utilized. A project size threshold to determine large and small projects will be established in the procedures.	Don Lynch, Director of System Facilities Administration	12/31/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-001 SYS	Finance	UNT Stadium Construction Review	UNT System	Incorrect Retainage Amount – The primary contractor did not apply the retainage percentage to contractor fees as required by the contract terms	Moderate	Review Application and Certificate for Payment forms and supporting documentation to verify that dollar amounts, including retainage, are accurate and in compliance with contract terms.	UNT System Facilities agrees with the report finding. UNT System Facilities will revise and implement payment application review procedures. For large projects, UNT System Facilities may utilize an independent Construction Auditing firm to review the multiple payment applications. For smaller projects, Departmental resources may be utilized. A project size threshold to determine large and small projects will be established in the procedures.	Don Lynch, Director of System Facilities Administration	12/31/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-002 SYS	Finance	Annual Investments/Commercial Paper	UNT System	Non-Compliance with Yield Percentages of Investment Policy	Moderate	Reviewing the Investment yields and re-balancing the investments to comply with UNT System Investment Policy 04.100, Objective 6; and	Investment yields have been and continue to be at historically low levels. We do not anticipate that this condition will persist in the long term. However, please note that UNT System policy 8.20, which was adopted in August 2012, supersedes 10.007 for UNTD, 4.100 for UNT System and successfully resolves the finding noted above. As such, at this point, we feel that no further management action is required.	Allen Clemson, Vice Chancellor for Administration and Chief of Staff	8/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-002 SYS	Finance	Annual Investments/Commercial Paper	UNT System	Non-Compliance with Yield Percentages of Investment Policy	Moderate	Reviewing the Investment yields and re-balancing the investments to comply with UNT Dallas Investment Policy 10.007, Objective 6.	Investment yields have been and continue to be at historically low levels. We do not anticipate that this condition will persist in the long term. However, please note that UNT System policy 8.20, which was	Carlos Hernandez, Vice President for Finance and Administration/CFO – UNT	8/1/2012	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	12-007 HSC	Academic and Students	Graduate School of Biomedical Sciences Review	UNTHSC	Of the 17 cardholders reviewed, 15 (88%) were not in full compliance with purchasing card policies.	High	Require all personnel in the GSBS be retrained on purchasing card policies and procedures.	Management agrees. The Dean's office will ensure that all Purchasing Card holders in GSBS complete a refresher training course of the Purchasing Card requirements.	Aleta Wheeler, Senior Executive Assistant	11/30/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-007 HSC	Academic and Students	Graduate School of Biomedical Sciences Review	UNTHSC	Of the 17 cardholders reviewed, 15 (88%) were not in full compliance with purchasing card policies.	High	Follow procurement card program policies and procedures.	GSBS Dean's office does not authorize P-Cards and authorization and training is handled by BSC. Based on our correspondence with BSC, we were told that training and refresher training are required and offered by the BSC. It should be noted that beginning in 2009, refresher	Aleta Wheeler, Senior Executive Assistant	11/30/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-007 HSC	Academic and Students	Graduate School of Biomedical Sciences Review	UNTHSC	ProjID charges for equipment usage by the Department of Molecular Biology & Immunology had inconsistent rates, duplicate charges and lacked documentation.	Moderate	Work with the Office of Grant and Contract Management, and Office of Financial Planning and Budget to establish a service center	Management agrees. The Acting Chair will work with the Lab Director and Office of Grant and Contract Management, and Office of Financial Planning and Budget to establish a service center.	Johnny He, Acting Chair	12/31/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-007 HSC	Academic and Students	Graduate School of Biomedical Sciences Review	UNTHSC	Of the 102 travel vouchers reviewed, 53 were not in full compliance with travel policy.	Moderate	Request reimbursement of overpayments from traveler unless you determine it is not cost effective to do so.	Management Agrees. Management requested reimbursement of overpayments from traveler on October 5, 2012.	Thomas Yorio, Provost and Executive Vice President For Academic Affairs	12/31/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-007 HSC	Academic and Students	Graduate School of Biomedical Sciences Review	UNTHSC	Of the 102 travel vouchers reviewed, 53 were not in full compliance with travel policy.	Moderate	Establish a travel monitoring process to ensure that travel is properly approved, and that vouchers are submitted with supporting documentation.	Management Agrees. All administrative staff that prepare travel documents should complete a refresher course (from the BSC) within the next 6 months. Additionally, each department chair should discuss travel policies and procedures with their faculty	Anuja Ghorpade, Chair; Steve Mifflin, Chair; Art Eisenberg, Chair; Meharvan Singh, Chair; Johnny He, Chair; and Jamboor Vishwanatha, Dean.	12/31/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-007 HSC	Academic and Students	Graduate School of Biomedical Sciences Review	UNTHSC	Of the 102 travel vouchers reviewed, 53 were not in full compliance with travel policy.	Moderate	Provide training to faculty and staff on travel policies.	Management Agrees. All administrative staff that prepare travel documents should complete a refresher course (from the BSC) within the next 6 months. Additionally, each department chair should discuss travel policies and procedures with their faculty	Anuja Ghorpade, Chair; Steve Mifflin, Chair; Art Eisenberg, Chair; Meharvan Singh, Chair; Johnny He, Chair; and Jamboor Vishwanatha, Dean.	12/31/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-007 HSC	Academic and Students	Graduate School of Biomedical Sciences Review	UNTHSC	Personal reimbursements to deptID holders did not have supervisor approval.	Low	Establish a process to ensure that personal reimbursements to the deptID/projID holders are properly approved.	Management Agrees. Each Chair and Dean's Office will work with their administrative staff to ensure that step by step procedures are followed.	Anuja Ghorpade, Chair; Steve Mifflin, Chair; Art Eisenberg, Chair; Meharvan Singh, Chair; Johnny He, Chair; and Jamboor	12/31/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-007 HSC	Academic and Students	Graduate School of Biomedical Sciences Review	UNTHSC	Cash handling is not properly segregated or safeguarded in the Department of Forensic & Investigative Genetics, and cash receipts are not all deposited within one day as required by policy.	Low	Develop and implement cash handling procedures that ensure cash is protected and deposited in a timely manner.	Management agrees. The Chair will work with staff to develop and implement cash handling procedures that ensure cash is protected and deposited in a timely manner.	Art Eisenberg, Chair	10/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-007 HSC	Academic and Students	Graduate School of Biomedical Sciences Review	UNTHSC	Three projIDs were overspent and deficits were not cleared within the 90 day close out period.	Low	Require all PIs to submit a default deptID (i.e. the PIs F&A deptID) at the time a projID is established that will be used if the grant is overspent.	Management agrees. OGCM is working with management to implement a process which utilizes the applicable F&A recovery deptID as the default funding source for all projID's.	LeAnn Forsberg, Executive Director, Office of Grant and Contract Management	12/21/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-007 HSC	Academic and Students	Graduate School of Biomedical Sciences Review	UNTHSC	UNTHSC travel policy regarding partial day meal rates is unclear.	Low	Develop in coordination with the Office of Financial Planning and Budget a clear partial day meal policy for UNTHSC.	Management Agrees. The Business Service Center will submit recommendations to the BSC Operations Committee for standardizing travel policy and procedure across the UNT System. The issue identified above will be addressed.	Susan Sims, BSC Director of Payments	1/31/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-008 HSC	Finance	Cost Transfer Process Review	UNTHSC	Cost Transfers – Of the 28 transfers reviewed, 12 transfers had no explanation for why the correction was made over 90 days after the original charges.	Low	Develop a cost transfer form that collects all required information including reason for transfers occurring 90 days after the original charge.	Office of Grant and Contract Management (OGCM) agrees with the suggestion to develop a cost transfer form. However, we have reviewed federal regulations which state, "cost transfers should be accomplished within…. 90 days from discovery of the error." Our current policy statement of 90 days from transaction date is not in line with federal regulations and will be updated to reflect the language of	LeAnn Forsberg, Executive Director of the Office of Grant And Contract Management and Mazen Barakat, Manager, Grant and Contract Accounting	5/31/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-008 HSC	Finance	Cost Transfer Process Review	UNTHSC	Cost Transfers – Of the 28 transfers reviewed, 12 transfers had no explanation for why the correction was made over 90 days after the original charge.	Low	Require all principal investigators to complete the cost transfer form prior to making the transfer.	We have developed a cost transfer form and will post on the OGCM website for use by faculty and staff.	LeAnn Forsberg, Executive Director of the Office of Grant And Contract Management and	5/31/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-008 UNT	Governance and Regulatory Compliance	NCAA APR Reporting Review	UNT	Based on the review, Internal Audit found the methods used by the Athletics Compliance Office and the NCAA Certifying Official in the Registrar's Office to be effective.	NA	None	None	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	12-009 HSC	Governance and Regulatory Compliance	Compliance Program Review	UNTHSC	Audit work completed by the former Director for Research Compliance was not available.	Moderate	Retain research compliance documentation in accordance with the UNTHSC Records Retention Schedule. Documentation should include, but not limited to: documentation of work performed, findings noted, and solutions implemented.	Management agrees. The Office for Research Compliance will maintain complete	Brian Gladue, Ph.D., Executive Director for Research Compliance	1/25/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-009 HSC	Governance and Regulatory Compliance	Compliance Program Review	UNTHSC	The Institutional Compliance Office is not made aware of all compliance issues in research.	Moderate	Modify the reporting structure in the Office of Research to ensure that all compliance issues are reported to the Institutional Compliance Office.	Management agrees. Dr. Brian Gladue has joined the UNTHSC Compliance Council to ensure that research compliance matters and updates are communicated regularly to William LeMaistre and other members of the university compliance team.	Brian Gladue, Ph.D., Executive Director for Research Compliance	1/25/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-010 UNT	Academic and Students	Academic Programs Review	UNT	Based on results of the procedures performed, all new degree programs established during fiscal year 2011 and 2012 appeared to be in compliance with THECB requirements and University policy.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	12-011 HSC	Finance	Texas College of Osteopathic Medicine Dean Expenses Review	UNTHSC	Only one individual is managing cash payments to individuals participating in training exercises for TCOM students.	Moderate	Develop and implement procedures that ensure cash handling is properly segregated.	Management agrees. TCOM will add a second individual to the distribution process separating the responsibilities of verification of eligibility from distribution	D. Thomas Dayberry, Associate Dean for Academic Affairs	10/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-011 HSC	Finance	Texas College of Osteopathic Medicine Dean Expenses Review	UNTHSC	Of 12 personal reimbursements to the Dean, 11 were not in full compliance with purchasing policy related to documentation requirements.	Moderate	Ensure personal reimbursements for meals include a list of attendees by name and designation as well as the business purpose.	Management agrees. TCOM will assure full compliance with policy.	Don Peska, Dean of TCOM	10/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-011 HSC	Finance	Texas College of Osteopathic Medicine Dean Expenses Review	UNTHSC	Of 31 travel vouchers for the Dean, 23 did not have prior approval of travel or support for mileage reimbursements.	Low	Submit Requests for Approval of Travel prior to travel as required by policy.	Management agrees. TCOM will assure full compliance with policy.	Don Peska, Dean of TCOM	10/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-011 HSC	Finance	Texas College of Osteopathic Medicine Dean Expenses Review	UNTHSC	Of 31 travel vouchers for the Dean, 23 did not have prior approval of travel or support for mileage reimbursements.	Low	Submit mileage documentation with travel vouchers as required by policy.	Management agrees. TCOM will assure full compliance with policy.	Don Peska, Dean of TCOM	10/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-012 UNT	Academic and Students	Intra-System/Interagency Review	UNT	Documentation related to the Intra System Agreements between UNT and UNT Dallas does not meet best practice standards:	Moderate	Document amendments to Agreements with signature authorizations; and	Document all FY agreements before the beginning of the fiscal year. Agreements will include signature authorization.	Jean Bush, Senior Associate Vice President for Finance UNT Carlos Hernandez, CFO and Vice President for Finance and Administration UNT Dallas	8/31/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-012 UNT	Academic and Students	Intra-System/Interagency Review	UNT	Documentation related to the Intra System Agreements between UNT and UNT Dallas does not meet best practice standards:	Moderate	Discuss and document future Agreements before the beginning of the fiscal year.	Document all FY agreements before the beginning of the fiscal year. Agreements will include signature authorization.	Jean Bush, Senior Associate Vice President for Finance UNT Carlos Hernandez, CFO and Vice President for Finance and Administration UNT Dallas	8/31/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-014 UNT	Governance and Regulatory Compliance	Mean Green Club Review	UNT	Non-Compliance with UNT Policy 7.2 – The procedure for accepting and processing Mean Green Club donations is not in compliance with UNT policy 7.2, Fundraising and Private Support.	Moderate	Coordinate with the Office of Development to be in compliance with UNT policy 7.2, Fundraising and Private Support.	Four years ago the Athletic Department met with Advancement to develop a system to handle Mean Green Club (MGC) Donations. The crux of the problem is two-fold. First most MGC members send in their ticket renewals and MGC renewals in the same envelope utilizing the same credit card or check. The current process was agreed upon to	Dan Johnston, Athletic Advancement, Director of Advancement, Mike Ashbaugh, Senior Associate Athletics Director for Business	9/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-014 UNT	Governance and Regulatory Compliance	Mean Green Club Review	UNT	Inappropriately Retaining Credit Card Information – The Mean Green Club is inappropriately retaining credit card information.	Moderate	Dispose of credit card information in a secure manner when there is no longer an immediate need for the information.	As discussed with the Audit staff, all but the last four digits of the credit card number submitted on Mean Green Club renewal forms will be redacted so as to protect the information. Currently stored data will be corrected beginning immediately.	Troy Taylor, Assistant Athletic Director, Business Operations and Jessica Hulsebosch, Mean Green Club Director.	7/30/2013	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2013	12-015 UNT	Finance	Endowment Review	UNT	Non-Compliance with Memorandum of Understanding (MOU) Requirements of The Lupe Murchison Foundation Scholarship Endowment – A report, containing academic year ending information about the fund, was not prepared and distributed to the Donor.	Low	Develop a process to ensure annual reports are prepared and distributed to the donor. In addition, monitor the process for effectiveness to ensure compliance with MOU requirements.	The Division of Advancement will generate endowment reports for all organizations in their annual reporting process.	Rachel Kimball, Assistant Director of Donor Relations under the management of Kim Wendt, Senior Director of Annual Giving and Donor Relations	3/15/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-015 UNT	Finance	Endowment Review	UNT	Non-Compliance with Memorandum of Understanding (MOU) Requirements of The J.C. Penney Lectureship in Merchandising Endowment – Faculty development expenditures for FY 2011 exceeded the MOU provision that up to fifty percent (50%) of the annual distribution may be used to support faculty development.	Low	Develop a process to ensure Faculty development expenditures do not exceed fifty percent (50%) of the annual distribution. In addition, monitor the process for effectiveness to ensure compliance with MOU requirements.	CMHT has opened a new disbursement deptID 77851 so it will be easier to monitor spending. The percent of expense for faculty development is documented on a spreadsheet and maintained for this deptID.	Judith Forney, Ph.D., Dean of CMHT	12/31/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-018 DAL	Academic and Students	UNT Dallas Work-Study Student Mentorship Contract	UNT Dallas	Three student workers were paid under the Work-Study Student Mentorship Program without meeting the eligibility requirements. Specifically, two students did not meet the enrollment requirement and one student did not meet the financial need requirement.	Moderate	Discuss with the Office of Research Services how to proceed with the sponsor regarding the funds already disbursed to ineligible students.	PI will discuss with the Office of Research Services how to proceed with the sponsor regarding funds disbursed to ineligible students follow sponsor's instructions.	Gloria B. Bahamon, Assistant Provost for College Readiness	2/28/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-018 DAL	Academic and Students	UNT Dallas Work-Study Student Mentorship Contract	UNT Dallas	Three student workers were paid under the Work-Study Student Mentorship Program without meeting the eligibility requirements. Specifically, two students did not meet the enrollment requirement and one student did not meet the financial need requirement.	Moderate	Develop a consistent process for verifying student eligibility each semester.	Although there is a process in place to determine eligibility before mentors are hired, there is a need to improve the process and modify guidelines. Eligibility will be verified in EIS every semester after the 12th day of class (census day). Mentors will be required to inform the PI of changes in their academic status that may affect their eligibility to continue in the program. They will be required to report the change as soon as it occurs. Mentors will sign an acknowledgment to document that they received the guidelines and agree to follow those guidelines.	Gloria B. Bahamon, Assistant Provost for College Readiness	2/28/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-020 UNT	Governance and Regulatory Compliance	Animal Care Review	UNT	Animal care and use training is not sufficiently documented or monitored.	Moderate	Develop a System for monitoring and documenting the type of animal care and use training personnel have received.	ORED and the IACUC Chair will implement requirements for completion of online training for all personnel involved in an animal care and use protocol before the protocol can be approved by the IACUC. This training will be offered through the Collaborative Institutional Training Initiative (CITI) program administered by the University of Miami	Dr. Kenneth Sewell, Associate Vice President for Research	By the end of the fall 2012 semester	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-020 UNT	Governance and Regulatory Compliance	Animal Care Review	UNT	The key pad entry code to the Science Research Building's Animal Care Facility is not changed periodically, or when personnel change.	Moderate	Develop a process and procedure for changing the entry codes into the Animal Care Facility of the Science Research Building.	The Office of Research & Economic Development will work with the Facility Manager for UNT's primary animal facility in the Science Research Building to implement a procedure under which the security code for the facility will be changed at least every three months.	Dr. Kenneth Sewell, Associate Vice President for Research	By the end of the fall 2012 semester	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-021 UNT	Finance	Employment Waiver Review	UNT	Incorrectly Reporting Employment Waivers – Student Accounting and University Cashiering Services is incorrectly reporting the number of Employment Waivers awarded.	Moderate	Modify the process for Employment Waivers to ensure waivers are properly coded.	Management has modified the business process to ensure Employment Waivers are properly classified and accurately reported in IFRS reporting.	Kayle Godinez, Sr. Director Student Accounting and University Cashiering Services	12/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-021 UNT	Finance	Employment Waiver Review	UNT	Incorrectly Reporting Employment Waivers – Student Accounting and University Cashiering Services is incorrectly reporting the number of Employment Waivers awarded.	Moderate	Modify the process for IFRS reporting to ensure Employment Waivers are reported in the correct category, either TEC 54.211 or TEC 54.212.	Management has modified the business process to ensure Employment Waivers are properly classified and accurately reported in IFRS reporting.	Kayle Godinez, Sr. Director Student Accounting and University Cashiering Services	12/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-021 UNT	Finance	Employment Waiver Review	UNT	Insufficient Review and Approval – There is not sufficient, independent review and approval of Employment Waivers prior to processing.	Moderate	SAUCS, the Graduate School, and the Provost's Office should coordinate to identify a process for independent review/approval of Employment Waivers; and	Change wording of the Section 2.2.10 of the UNT Policy Manual to reflect the Employment Waiver must be signed by dean of the graduate school or "her or his designee."	Mark Wardell, Dean, The Toulouse Graduate School	8/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-021 UNT	Finance	Employment Waiver Review	UNT	Insufficient Review and Approval – There is not sufficient, independent review and approval of Employment Waivers prior to processing.	Moderate	The designated independent reviewer/approver should ensure that Employment Waivers are awarded in accordance with eligibility requirements.	Change Employment Waiver form to include three questions to help programs determine eligibility. Change Employment Waiver form to include graduate dean's signature.	Mark Wardell, Dean, The Toulouse Graduate School	8/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-021 UNT	Finance	Employment Waiver Review	UNT	Insufficient Review and Approval – There is not sufficient, independent review and approval of Employment Waivers prior to processing.	Moderate	Either comply with UNT Policy 2.2.10 by requiring approval by the dean of the graduate school or revise the policy to reflect the actual process for awarding Employment Waivers.	Change processing procedure to require graduate dean's signature prior to final approval by Student Accounting	Mark Wardell, Dean, The Toulouse Graduate School	8/1/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	12-024 UNT	Academic and Students	Student Worker Review	UNT	There is no process in place to reasonably assure that individuals in positions that require enrollment are actually enrolled.	Low	The UNT Career Center, Provost's Office, and UNT Human Resources should coordinate to establish a process to reasonably assure that students in positions that require enrollment are actually enrolled.	Both the Career Center and Provost's Office will perform audits of student employment records in conjunction with the supplemental pay period following the first student payroll in the fall and spring semesters (specifically October 15 and March 1) to insure that those receiving paychecks are enrolled students. b. Work with EIS Team to develop an automated report that cross-checks when a student withdraws from UNT or drops all their classes with the student payroll records. Also, the ePAR system will check student status of an employee when hired into student job codes. If the person is not a student, the department is provided a warning.	Shaun Stoehr, Student Employment Coordinator Melinda Lilly, Assistant Director for Academic Resources	9/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-024 UNT	Academic and Students	Student Worker Review	UNT	Internal Audit identified five UNT policies related to student employment that require enrollment; however, not all policies contain the same enrollment requirements.	Low	The UNT Career Center, Provost's Office, and UNT Human Resources should evaluate and modify UNT policies related to student employment so enrollment requirements are as consistent as possible.	Write a new overarching policy for student employment positions, as well as, develop operational procedures for the various job codes connected to the new overarching policy.	Yolanda Niemann, Senior Vice Provost Dan Naegeli, Executive Director, Career & Leadership Development Valerie (Robertson) Hodges, Assistant Director, Finance & Administration Marci Bailey, Director, UNT Human Resources	9/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-024 UNT	Academic and Students	Student Worker Review	UNT	Internal Audit identified five UNT policies related to student employment that require enrollment; however, not all policies contain the same enrollment requirements.	Low	The UNT Career Center, Provost's Office, and UNT Human Resources should develop supplemental procedures to assist University departments in determining the correct job code.	Write a new overarching policy for student employment positions, as well as, develop operational procedures for the various job codes connected to the new overarching policy.	Yolanda Niemann, Senior Vice Provost Dan Naegeli, Executive Director, Career & Leadership Development Valerie (Robertson) Hodges, Assistant Director, Finance &	9/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-024 UNT	Academic and Students	Student Worker Review	UNT	The Controller's Office does not notify an employee's supervisor and Vice President of indebtedness to the University as required by UNT Policy 2.2.26, Employee Indebtedness Owed to the University. Additionally, Student Accounting and Cashiering Services (SACS) is not sending a report detailing employee indebtedness to the Controller's Office, as required by UNT Policy 2.2.26.	Low	The Controller's Office should continue their process of evaluating and revising UNT Policy 2.2.26 to ensure compliance with UNT Policy 18.1.9 FERPA.	Suggested Management Action 4: We believe that the current policy as submitted complies with FERPA requirements. Once adopted, we will review the policy periodically (not less than every 5 years) for amendment as needed.	Carlos Hernandez, Ed D, CPA, Associate VP for Finance and Controller	11/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-024 UNT	Academic and Students	Student Worker Review	UNT	The Controller's Office does not notify an employee's supervisor and Vice President of indebtedness to the University as required by UNT Policy 2.2.26, Employee Indebtedness Owed to the University. Additionally, Student Accounting and Cashiering Services (SACS) is not sending a report detailing employee indebtedness to the Controller's Office, as required by UNT Policy 2.2.26.	Low	SACS should produce an employee debt report that identifies all employees that owe money to the university. Subsequently, the Controller's Office should notify employees' supervisors and Vice Presidents of indebtedness to the University as required by policy.	A process has been adopted that allows identification of "career" employees with a past-due balance in student accounting records. It is important to note that student accounting records do not represent a complete record of all possible indebtedness (i.e. does not include parking fines). We will continue to collaborate with University departments as appropriate to facilitate collection of past due balances from employees and students alike.	Terri Miller, Assistant Director of SACS	6/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-026 DAL	Academic and Students	UNT Dallas Student Service Fees Review	UNT Dallas	Noncompliance With Texas Education Code 54.5031 – UNT Dallas Administrators failed to establish a Student Service Fee Advisory Committee (SSFAC) as required by Texas Education Code 54.5031. Having no policy to govern and procedures to guide management of student service fees contributed to the noncompliance.	Moderate	Because the committee is now established, UNT Dallas administrators should develop a process to insure the SSFAC remains a formal, working committee and that input from the committee is obtained, regarding the establishment or changes to the type, amount, and expenditure of student service fees as provided by the Texas Education Code. The process should consist of establishing a University policy that is aligned with requirements of Texas Education Code 54.5031 and include operational procedures to govern activities of the SSFAC.	The Director of Student Life has reviewed TEC 54.5031 and Student Service Fee Advisory Committee (SSFAC) standards, which describes membership (elected & appointed), SSFAC charge, terms of service, operating procedures, and process by which the SSFAC effectively reviews, discusses, and renders its recommendation to the University Leadership. In an effort to clarify why the majority of implementation dates are prior to the date of the audit report, it's important to note that this audit occurred April 2012 through May 24, 2013, and a number of corrective steps had already occurred well before the audit report was available.	Dr. Jared Cobb, Director of Student Life	2/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-026 DAL	Academic and Students	UNT Dallas Student Service Fees Review	UNT Dallas	Noncompliance With Texas Education Code 54.5031 – The UNT Dallas student body or the student government was not made aware of $319,955.38 in student service fees that were transferred from UNT and recorded in UNT Dallas reserve account 301011.	Moderate	Obtain SSFAC recommendations regarding the allocation, disbursement and expenditure of the $319,955.38 held in reserve account 301011.	Student Service Fee Advisory Committee (SSFAC) was informed of the additional funding from UNT Dallas reserve account 301011 and asked to consider various renovations which would enhance Student Life at UNT Dallas. After several discussions, forums, etc. SSFAC recommend five (5) projects to the President's office for approval. Cost of projects	Dr. Jared Cobb, Director of Student Life	1/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-026 DAL	Academic and Students	UNT Dallas Student Service Fees Review	UNT Dallas	Training - Training provided did not adequately prepare the Student Service Fee Advisory Committee (SSFAC) members to perform the duties as outlined in Texas Education Code 54.5031.	Moderate	Provide SSFAC members the training opportunities needed for service on the Student Service Fee Advisory Committee and for performing the duties outlined in Texas Education Code 54.5031.	The Student Service Fee Advisory Committee (SSFAC) will go through training prior to the review, discussion, and recommendation in the use of any Student Service Fee monies. Training will be conducted by University liaison to the SSFAC and/or Associate Provost of Student Success.	Dr. Jared Cobb, Director of Student Life	2/1/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	12-026 DAL	Academic and Students	UNT Dallas Student Service Fees Review	UNT Dallas	Conflict of Interest - The advisor to the Student Service Fee Advisory Committee has a conflict of interest in that the advisor's salary is subject to the committee's annual allocation and approval process.	Moderate	The advisor to the Student Service Fee Advisory Committee should consider the following management actions: o Resign as advisor to the committee; o Fund the advisor's salary through a source other than student Service fees; or o Reassign the advisor role to another employee whose salary is not dependent on the committee's annual allocation and approval decision.	University will assign a liaison to the Student Service Fee Advisory Committee (SSFAC) whose salary is not an item by which the committee would vote upon in its annual allocation and approval process. Liaison moving forward will be Director of Student Life and/or other designee by the Associate Provost of Student Success who meets the stipulations outlined above.	Dr. Charlotte Tullos, Associate Provost of Student Success	10/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-026 DAL	Academic and Students	UNT Dallas Student Service Fees Review	UNT Dallas	Conflict of Interest - The chief student affairs administrator served in positions that present a potential conflict of interest between the UNT Dallas Administration and the Student Service Fee Advisory Committee.	Moderate	The chief student affairs administrator should consider the following management actions: o Resign as a voting member of the committee. o Reassign the membership position to another employee or student. o Recuse oneself from participating in committee activities. o Abstain from voting on conflicting interests.	The University will appoint the Director of Student Life and/or other designee by the Associate Provost of Student Success to serve as liaison to the Student Service Fee Advisory Committee (SSFAC). Designee to committee will act in a liaison capacity and not be eligible to be a voting member of the SSFAC.	Dr. Charlotte Tullos, Associate Provost of Student Success	10/1/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-027 DAL	Finance	UNT Dallas Gift Review	UNT Dallas	Gifts and Grant Management – University gifts and grants are being inconsistently managed and monitored.	Moderate	Coordinate with the individual responsible for research at UNT Dallas, the UNT Dallas CFO/Vice President Finance and Administration, and the ORS (UNT Office of Research Service), to clearly document Advancement's role in managing and monitoring grants.	University Advancement disagrees that gifts and grants are being mismanaged and monitored. We believe that we have an effective system in place for gift management. With respect to grant management, University Advancement's responsibility is to monitor and track grants to ensure donor intent is followed. University Advancement believes it is within its purview to manage private grants.	Doug Smith, Vice President for University Advancement and Beverly Mendoza, Manager of Advancement Services	February 1, 2013.	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-027 DAL	Finance	UNT Dallas Gift Review	UNT Dallas	Gifts and Grant Management – University gifts and grants are being inconsistently managed and monitored.	Moderate	Coordinate with the UNT Dallas CFO and the ORS to update the intra-system cooperation agreement between UNT Dallas and ORS for services to support grant management. The updates should state the role of Advancement personnel in the grant management process.	University Advancement commits to contact ORS and work through the roles and definitions of gifts and grants, as well as work with ORS and the UNT Dallas CFO regarding the contract modification to reflect the agreed upon roles and definitions.	Doug Smith, Vice President for University Advancement and Beverly Mendoza, Manager of Advancement Services	1/9/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-027 DAL	Finance	UNT Dallas Gift Review	UNT Dallas	Gifts and Grant Management – University gifts and grants are being inconsistently managed and monitored.	Moderate	Review the current report of all gifts and grants for UNT Dallas with ORS staff and determine which should be managed by ORS as defined by the ORS policy, and make appropriate changes where necessary.	University Advancement commits to review current gifts and grants based on agreed-upon definitions and to delineate management/tracking roles after the meeting with ORS has concluded to ensure proper monitoring and management are in place.	Doug Smith, Vice President for University Advancement and Beverly Mendoza, Manager of Advancement Services	1/9/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-027 DAL	Finance	UNT Dallas Gift Review	UNT Dallas	Gifts and Grant Management – University gifts and grants are being inconsistently managed and monitored.	Moderate	Update all management reporting to the Board of Regents, where applicable, regarding UNT Dallas gifts to clearly delineate between gifts and grants as defined by ORS UNT.	University Advancement agrees to update reporting methods for the Board of Regents based upon the agreed-upon definitions of gifts and grants after the meeting with ORS has concluded.	Doug Smith, Vice President for University Advancement and Beverly Mendoza, Manager of Advancement Services	1/9/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-027 DAL	Finance	UNT Dallas Gift Review	UNT Dallas	Gifts and Grant Management – University gifts and grants are being inconsistently managed and monitored.	Moderate	Update UNT Dallas policies and procedures where applicable based on the updated agreement. Coordinate training for Advancement and faculty personnel from ORS to detail roles and responsibilities regarding grant management.	University Advancement agrees to update department policies and procedures after the meeting with ORS has concluded.	Doug Smith, Vice President for University Advancement and Beverly Mendoza, Manager of Advancement Services	1/9/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-027 DAL	Finance	UNT Dallas Gift Review	UNT Dallas	Procedures for managing, tracking, monitoring and reporting gifts are currently being developed in conjunction with the implementation of the Raisers Edge software system.	Moderate	Update and reconcile current gift processing procedures with UNT policies and procedures already established. Ensure UNT policies and procedures are followed and referenced where required in relation to any and all intra-system cooperation agreement and accreditation requirements.	University Advancement continues to assess gift processing procedures to ensure they meet the highest industry standards that ensure safety, privacy and documentation. University Advancement will update and document controls and processing procedures that reflect Raisers Edge implementation.	Doug Smith, Vice President for University Advancement and Beverly Mendoza, Manager of Advancement Services	1/9/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-027 DAL	Finance	UNT Dallas Gift Review	UNT Dallas	Procedures for managing, tracking, monitoring and reporting gifts are currently being developed in conjunction with the implementation of the Raisers Edge software system.	Moderate	Update and document controls and processing procedures for gifts in the new Raiser's Edge fundraising and donor management system. Work with UNT Advancement personnel to implement the new system and coordinate user access and data entry procedures and controls.	University Advancement commits to update and document controls and processing procedures that reflect Raisers Edge implementation, the new relationship with UNT Dallas Foundation, and staffing resources.	Doug Smith, Vice President for University Advancement and Beverly Mendoza, Manager of Advancement Services	1/9/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-027 DAL	Finance	UNT Dallas Gift Review	UNT Dallas	Procedures for managing, tracking, monitoring and reporting gifts are currently being developed in conjunction with the implementation of the Raisers Edge software system.	Moderate	Determine any changes to management reporting based on the implementation and use of the new system.	University Advancement commits to assess and continually update gift processing procedures.	Doug Smith, Vice President for University Advancement and Beverly Mendoza, Manager of Advancement Services	1/9/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	12-028 UCD	Finance	UCD Cash Loss Review	Universities Center at Dallas	Segregation of Duties – One individual was recording, depositing, and reconciling the cash received in the UCD Student Store.	Moderate	To the extent staffing levels permit, separate the duties of collecting, recording, depositing, and reconciling cash receipts among different individuals.	Monica Castillo will be in charge of duties during store operating hours. She will make all deposits and sign off on receipts at the end of the day. Araceli Cadena & Eva Randles will count the money every Friday morning before bank deposit is made. (Araceli is the only key holder to the safe deposit box.) Eva Randles will write the bank deposit slip and Araceli will make the deposit to Wells Fargo and return a receipt to Eva Randles to confirm correct deposit was made. Eva Randles will continue to email a UCD Student Store report that includes a detailed bank deposit slip, and any shortages or overages relevant for the week.	Monica Castillo, UCD Student Store Cashier Eva Randles, Office Manager Araceli Cadena, Coordinator of Recruitment and Advising	9/14/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-028 UCD	Finance	UCD Cash Loss Review	Universities Center at Dallas	Purchasing Cards – The use of purchasing cards was not consistent with policy.	Moderate	Follow the Purchasing Card Guide, specifically as it relates to: • Use of card for UNT business purposes only; • Completing Controlled Item Code Equipment Forms; • Unacceptable purchases such as memberships; and • Keeping a receipt for every purchase on file.	Review items before purchasing to identify that they are within Purchasing Card guidelines.	Berri O'Neal, Executive Director for the Universities Center at Dallas Monica Rodriguez, Assistant to the Executive Director Eva Randles, Office Manager	9/14/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-028 UCD	Finance	UCD Cash Loss Review	Universities Center at Dallas	Petty Cash – The change fund was used as petty cash.	Moderate	Follow policy as it relates to the use of petty cash: • Reimburse the change fund; and • Create a petty cash fund through PPS.	Universities Center at Dallas does not plan on creating a petty cash fund through PPS. UCD will continue to store $100 in change for the register which is never to be used as petty cash. Only one individual has access to the change box used for the register at the UCD student	Araceli Cadena, Coordinator of Recruitment and Advising Monica Castillo, UCD Student Store Cashier	9/14/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-028 UCD	Finance	UCD Cash Loss Review	Universities Center at Dallas	Passwords – All employees knew the password to access the cash register, including terminated employees.	Moderate	Deactivate the shared password for the cash register and assign each those needing access their own password.	Nick Schmitt, IT Specialist, has changed the UCD Student Store log in and each individual needing access to the computer has their own log-in username/password.	Nick Schmitt, Information Technology Specialist Monica Castillo, UCD Student	9/7/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-028 UCD	Finance	UCD Cash Loss Review	Universities Center at Dallas	Cash Register Funds – Cash was left overnight in the cash register inside the store.	Low	Safeguard cash by securing all funds outside of the student store when the store is closed.	Once register has been closed for the night the money will be locked in a closed file cabinet. Only one individual will have access to this key and money.	Monica Castillo, UCD Student Store Cashier	9/7/2012	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	12-029 UNT	Finance	Recreational Sports Office Cash Handling Review	UNT	The Recreational Sports Office has established effective and efficient procedures for handling cash. Additionally, controls have been established to comply with UNT Policies 2.2.1 and 2.2.31.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	12-030 UNT	Academic and Students	Transition Review Office of Research and Economic Development	UNT	Our review of the processes and related controls and our testing indicated that the major business procedures and controls are adequate.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-001 DAL	Governance and Regulatory Compliance	UNT Dallas President's Expenditures Review	UNT Dallas	The UNT Dallas President's travel and non-travel expenditures were in compliance with his employment agreement. Additionally, his compensation for fiscal year 2012 was compliant with his employment agreement.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-001 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Review	UNTHSC	Overall, UNTHSC was in compliance with policies, procedures, laws, and regulations that could have a significant impact on JAMP operations and reports. All expenditures were in compliance with the guidelines and were properly classified on the Annual Expenditure Report for the fiscal year ended August 31, 2012. In addition, the annual report submitted to JAMP accurately reflects the financial activities of the program.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	Internal Audit observed a proactive approach to monitoring expenses and reimbursements, with a strong attention to detail and adherence to policy. This level of detail was evidenced through support	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-001 UNT	Governance and Regulatory Compliance	NCAA Minimum Agreed Upon Procedures	UNT	None	NA	NA	NA	NA	NA	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	13-002 HSC	Governance and Regulatory Compliance	HSC President's Expenses Review	UNTHSC	Travel, entertainment, and business expenses for which the President was reimbursed, or that were paid on behalf of the President during fiscal year 2012, were in compliance with UNTHSC policies and the employment agreement. Additionally, expenditures reviewed were reasonable, appropriate, and documented as to business purpose.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-002 SYS	Governance and Regulatory Compliance	Vice Chancellor and General Counsel Expenditures Review	UNT System	Based on the results of the procedures performed, Internal Audit noted the following: • Travel expenditures reimbursed to the Vice Chancellor and General Counsel were deemed appropriate, reasonable, and in compliance with UNT System Travel Policy 04-901 and UNT Travel Policy 2.1.15.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-003 DAL	Finance	UNT Dallas Purchasing Card Review	UNT Dallas	Non-compliance with Business Service Center Purchasing Card Program Guidelines. – The following instances of noncompliance with the BSC program guidelines were noted:	Moderate	Require purchasing cardholders, reconcilers and approvers to attend BSC-provided PCard training; and emphasize the importance of complying with purchasing guidelines, University policy, and state regulations.	We concur, cardholder and reconciler will be required to complete BSC PCard training.	J. Carlos Hernandez, Vice President for Finance and Administration/CFO	8/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-003 HSC	Governance and Regulatory Compliance	Annual UNTHSC Investment Review	UNTHSC	Overall, we found that investments were safeguarded, diversified, and provided sufficient liquidity to meet the reasonable anticipated financial needs of the UNTHSC. UNTHSC is in compliance with the Public Funds Investment Act (PFIA) and the state higher education investment reporting requirements.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-004 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	All expenditures were in compliance with the guidelines and were properly classified on the Annual Report for the fiscal year ended August 31, 2012. All THECB funds appropriated to UNTHSC were received and accounted for in accordance with the THECB guidelines.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-004 UNT	Governance and Regulatory Compliance	President's Expenditures Review	UNT	Overall, the President's travel, business and entertainment, and employment compensation comply with the employment agreement and UNT/System Policies. Expenditures appear to be reasonable, appropriate, and well documented to provide assurance as to their business purposes.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-005 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	Annual Audit – The Student Investment Group did not ensure that an annual audit was performed by UNT accounting majors as required by the donor agreement.	Moderate	Establish an audit committee and ensure an annual audit is performed.	Chair of FIREL will meet with the chair of the Department of Accounting to discuss means of encouraging participation in SIG and the audit function by accounting majors. Implementation and compliance rests ultimately with the members of the SIG.	Marcia, Staff, Chair of Finance, Insurance, Real Estate and Law	8/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-005 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	Annual Audit – The Student Investment Group did not ensure that an annual audit was performed by UNT accounting majors as required by the donor agreement.	Moderate	Develop strategies to engage accounting and auditing students to perform the annual audit.	Chair of FIREL will meet with the chair of the Department of Accounting to discuss means of encouraging participation in SIG and the audit function by accounting majors. Implementation and compliance rests ultimately with the members of the SIG.	Marcia, Staff, Chair of Finance, Insurance, Real Estate and Law	8/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-005 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	Annual Audit – The Student Investment Group did not ensure that an annual audit was performed by UNT accounting majors as required by the donor agreement.	Moderate	Consult with the advisor and accounting faculty to determine incentives that could be offered to encourage student participation in the annual audit.	Chair of FIREL will meet with the chair of the Department of Accounting to discuss means of encouraging participation in SIG and the audit function by accounting majors. Implementation and compliance rests ultimately with the members of the SIG.	Marcia, Staff, Chair of Finance, Insurance, Real Estate and Law	8/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-005 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	Maintaining Records – The Student Investment Group did not record and retain meeting minutes and voting records.	Moderate	The Student Investment Group should record and retain meeting minutes, including voting records.	Chair of FIREL will work with the SIG to develop a template for SIG meetings, including voting records. Implementation and compliance rests ultimately with the members of the SIG.	Marcia, Staff, Chair of Finance, Insurance, Real Estate and Law	8/1/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	13-005 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	Quarterly Reports – Quarterly reports contained inaccuracies related to expenses and revenues and were not completed timely.	Moderate	Consult with the faculty advisor to gain an understanding on how to properly report expenses and revenues in the quarterly reports.	The Chair of FIREL will continue to remind SIG leaders prior to the due dates of the reports. Reports will be signed by the preparer and one SIG officer. Implementation and compliance rests ultimately with the members of the SIG.	Marcia, Staff, Chair of Finance, Insurance, Real Estate and Law	7/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-005 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	Quarterly Reports – Quarterly reports contained inaccuracies related to expenses and revenues and were not completed timely.	Moderate	Develop a process to ensure reports are completed timely.	The Chair of FIREL will continue to remind SIG leaders prior to the due dates of the reports. Reports will be signed by the preparer and one SIG officer. Implementation and compliance rests ultimately with the members of the SIG.	Marcia, Staff, Chair of Finance, Insurance, Real Estate and Law	7/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-005 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	Quarterly Reports – Quarterly reports contained inaccuracies related to expenses and revenues and were not completed timely.	Moderate	Establish an audit committee to assist in preparing and reviewing the reports.	The Chair of FIREL will continue to remind SIG leaders prior to the due dates of the reports. Reports will be signed by the preparer and one SIG officer. Implementation and compliance rests ultimately with the members of the SIG.	Marcia, Staff, Chair of Finance, Insurance, Real Estate and Law	7/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-006 HSC	Academic and Students	Financial Aid Review	UNTHSC	Overall, the Office of Financial Aid (OFA) has appropriate procedures and controls in place to comply with the UNTHSC policies, state laws and the U.S. Department of Education regulations.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-008 HSC	Academic and Students	Student Finance Review	UNTHSC	Overall, the Office of Student Finance has appropriate procedures and controls in place to comply with the UNTHSC policies and state laws.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-009 HSC	Information Technology	Meaningful Use Stage 1 Attestation Review	UNTHSC	Overall, UNTHSC appropriately documented and attested to Meaningful Use Stage 1 requirements as defined by CMS & TMHP. No observations were made during the review that required	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-010 UNT	Finance	UNT Dining Services A/P Audit	UNT	UNT Dining Services is not verifying that they have been billed in accordance with the contract terms with Ben E. Keith.	Moderate	Implement a process and procedure to audit the Ben E. Keith invoices to verify that UNT is billed in accordance with the contract terms.	We will be conducting periodic audits of the Ben E. Keith invoices and verifying the 6.5% margin is being enforced.	Suzan Cruz, Business Manager	2/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-010 UNT	Finance	UNT Dining Services A/P Audit	UNT	UNT Dining Services is not scanning its Retail Dining Service invoices and supporting documentation as required by the Delegated Voucher Payable Agreement with the UNT System Business Service Center.	Low	Develop a procedure to scan Retail Dining Service invoices.	We are committed to completing the suggested electronic/scan Retail invoices as requested. We will be contacting our Retail Vendors and discussing the changes that are required by the University with regards to electronic/scanned invoicing and how we can streamline a process that will work for both parties.	Suzan Cruz, Business Manager	9/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-012 UNT	Academic and Students	Space Planning Review	UNT	OSMP has not completed a Space Inventory Survey since 2009 which was conducted by Facilities.	Moderate	Suggested Management Action for Director of Office of Space Management and Planning: Conduct periodically a Space Inventory Survey preferably annually if possible, and update information into the Space Management System data base in order to ensure that information recorded in the data base is complete and accurate.	Agreed at time of observation however Survey is currently in progress. OSMP has invested more than a year in discovery, specification and development of an expanded and more robust system that will not only allow us to complete a yearly space survey but will enable UNT to collect and disseminate valuable data that will benefit Research Services, the Registrar, Facilities, Risk Management, HR, Classroom Support, Asset Management and virtually every other unit on campus. Additional auditee comments: OSMP currently maintains the data for and completes THECB and Federal required reporting for the UNT Denton and Dallas campuses as well as some of the space occupied by the System. The combined total of approximately 7.3 million square feet of space, according to industry standards for staff required for CAFM systems, should require 3-4 people full time to maintain it after initial setup. At this time OSMP has 1 FTE dedicated to the role of system development project management and maintenance of all space data.	Cheryl Benningfield, Space Inventory Manager	4/26/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	13-012 UNT	Academic and Students	Space Planning Review	UNT	UNT has only one employee who is fully knowledgeable in using and maintaining the Space Management System data base.	Moderate	Suggested Management Action for Director of Office of Space Management and Planning: Provide appropriate training to another employee in order to ensure continuity of the Space Management System.	Agreed. Although Jessica, the Office Manager has taken several training classes since May, the complexity and certain administrative rights of the Space Management System make training of existing regular staff difficult. Each member of the current OSMP staff has a full time position and associated workload and only one person's position includes the responsibility for the system. The amount of training and ongoing use that would be required to achieve competence in the maintenance of the system does not lend itself to an "additional duties as assigned" task or one that is a part-time on occasion role. Additional auditee comments: The need for additional personnel to be trained as	Cheryl Benningfield, Space Inventory Manager	5/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-012 UNT	Academic and Students	Space Planning Review	UNT	OSMP does not have detailed operational written procedures addressing the assignment and re-assignment of University space.	Low	Suggested Management Action for Director of Office of Space Management and Planning: Develop detailed written departmental procedures, outlining the OSMP operational processes and controls.	Agreed at time of observation however certain written procedures have since been written. 1. OSMP now has written procedures for communications and processes concerning the Space Assessment Committee and Administration approval/non-approval of such requests. 2. Detailed written procedures have been completed for the Space Inventory Survey process and were published online in April, 2013. Additional written OSMP operational procedures have been identified	Jessica Shumate, Office Manager	12/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-017 UNT	Academic and Students	Parking Services Review	UNT	Parking Meters - Parking operations does not have adequate controls over parking meter receipts. Under current procedures employee theft could occur and remain undetected. Reported Receipts from meter parking for fiscal year 2012 were $448,884.	High	Parking and Transportation Services management should consider the following management actions: Do not provide keys to personnel responsible for collection of receipts which will allow them access to those receipts.	1.Agreed. Individuals collecting each meters locked storage container do not have access to the container. Once the coinage is dumped into the larger locked collection container via a mechanical process the meter coinage collection container is returned to the meter. The locked collection container is then returned to the Parking Office when	Geary L. Robinson, Ph.D., CAPP Director, Parking and Transportation Services	6/30/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-017 UNT	Academic and Students	Parking Services Review	UNT	Parking Meters - Parking operations does not have adequate controls over parking meter receipts. Under current procedures employee theft could occur and remain undetected. Reported Receipts from meter parking for fiscal year 2012 $448,884.	High	Reconcile revenue recorded in the Meter Manager system to deposit bank receipts.	Agreed. Revenue will be recorded and entered in the Meter Manager System. Upon receiving the bank deposit receipts they will be used to reconcile the revenue recorded in the Meter Manager system.	Geary L. Robinson, Ph.D., CAPP Director, Parking and Transportation Services	12/31/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-017 UNT	Academic and Students	Parking Services Review	UNT	Written Procedures - The Parking Office does not have written procedures addressing major business processes.	Moderate	Parking and Transportation Services management should consider the following management action: Develop detailed written procedures for applicable departmental business processes.	Agreed. Written procedures are being developed addressing the collection, recording, depositing, and reconciliation of parking revenue. The written procedures being drafted for the Parking and Transportation Services operations will provide consistency, and guidance with regards to established University and departmental controls and procedures. Additional auditee comments: The parking office previously had written procedures and prior managers had been directed to update those procedures to maintain consistency with UNT policies and maintain accountability within the operation. Management within the operation was realigned and a new Director was recruited and hired effective January 2013.	Geary L. Robinson, Ph.D., CAPP Director, Parking and Transportation Services	12/31/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-017 UNT	Academic and Students	Parking Services Review	UNT	The following equipment at the Union Circle garage facility is either inoperable or not fully operable since May 2012. •West Exit Booth – not operable, no power pad to perform transactions, currently out for repair. •West Exit Verifier (stand- alone equipment) – not operable, Internal Power Pad needs repair. In addition, access card reader not operable. •Middle Exit Booth – partly operable, Power Pad is able to process locally, however the local system has lost the ability to communicate information to the Scan Net data base. •Pay-Station Equipment – not operable, Power Pad needs repair.	Moderate	Evaluate and determine Parking garage operational and reporting needs.	Agreed. Parking and Transportation Services has evaluated and determined the Parking garage operational and reporting needs.	Geary L. Robinson, Ph.D., CAPP Director, Parking and Transportation Services	1/31/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-017 UNT	Academic and Students	Parking Services Review	UNT	The following equipment at the Union Circle garage facility is either inoperable or not fully operable since May 2012. •West Exit Booth – not operable, no power pad to perform transactions, currently out for repair. •West Exit Verifier (stand- alone equipment) – not operable, Internal Power Pad needs repair. In addition, access card reader not operable.	Moderate	Determine whether to either maintain current garage operational systems and repair necessary equipment, or replace applicable equipment and/or software to meet the expectations and needs of the University parking garage operations.	Agreed. PTS is working with our software provider T2 Systems, Inc. to develop a plan to maintain current garage operational systems and repair necessary equipment. The plan will include replacing applicable equipment and software to meet the expectations and needs of the University parking	Geary L. Robinson, Ph.D., CAPP Director, Parking and Transportation Services	1/31/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-017 UNT	Academic and Students	Parking Services Review	UNT	There is no reconciliation of the physical inventory of permits kept in the office to permits sold.	Moderate	Maintain a physical inventory record of permits with cumulative balances noting beginning balances, purchased additions, and permit removals for each type of parking permit stored and locked in the storage-cage area and also for permits maintained	Agreed. The maintaining of the physical inventory record of permits with cumulative balances noting beginning balances, purchased additions, and permit removals for each type of parking permit stored and locked in the storage-cage area and also for permits maintained in	Geary L. Robinson, Ph.D., CAPP Director, Parking and Transportation Services	10/31/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	13-017 UNT	Academic and Students	Parking Services Review	UNT	There is no reconciliation of the physical inventory of permits kept in the office to permits sold.	Moderate	Reconcile office inventoried permit usage to office sales documentation.	PTS will reconcile office inventoried permit usage to office sales documentation	Geary L. Robinson, Ph.D., CAPP Director, Parking and Transportation Services	10/31/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-017 UNT	Academic and Students	Parking Services Review	UNT	Parking Office credit card receipts are not being reconciled to source transaction activity recorded in the T-2 and Scan-Net systems.	Moderate	Reconcile Parking Office credit card receipts to original source transaction activity. Implementation will ensure that credit card revenues are recorded and reconciled to transaction source documentation.	Agreed. PTS will reconcile Parking Office credit card receipts to original source transaction activity.	Geary L. Robinson, Ph.D., CAPP Director, Parking and Transportation Services	10/31/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-023 UNT	Academic and Students	Enrollment Management Audit	UNT	None of the departments that process cash receipts were in compliance with UNT Policy 2.1.10.1 Cash Controls. Two departments had no written procedures and two other departments had inadequate written procedures.	Moderate	Revise cash handling written procedures to include, but not limited to: • a reconciliation process; • authorization of persons (named) to collect cash;	We will follow-through with the suggestion management action plan.	Dr. Elizabeth With, Vice President for Student Affairs	9/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-023 UNT	Academic and Students	Enrollment Management Audit	UNT	None of the departments that process cash receipts were in compliance with UNT Policy 2.1.10.1 Cash Controls. Two departments had no written procedures and two other departments had	Moderate	Request assistance and a review by Student Accounting and University Cashiering Services.	We will follow-through with the suggestion management action plan.	Dr. Elizabeth With, Vice President for Student Affairs	9/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-023 UNT	Academic and Students	Enrollment Management Audit	UNT	The Student Financial Aid and Scholarships department does not redact bank account information on checks before scanning into Image Now.	Low	Amend the check receipting process to include redacting the bank account number and bank routing number before scanning into Image Now.	We will follow-through with the suggestion management action plan.	Dr. Elizabeth With, Vice President for Student Affairs	9/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-028 DAL	Academic and Students	UNT Dallas Facilities Certification Review	UNT Dallas	Overall, based on the results of procedures performed, the facilities development projects and acquisitions of real property complied with rules established by the Texas Administrative Code and within the parameters specified in the project applications that were submitted to THECB.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-016 UNT	Finance	UNT Endowment Review Audit	UNT	Students received scholarships from the Texas Apartment Association (TAA) that were not processed through the Office of Student Financial Aid and Scholarships (SFAS). Students enrolled in the Residential Property Management (RPM) degree program offered by the Department of Finance, Insurance, Real Estate and Law (FIREL) are eligible to apply for a scholarship from	Low	Recommendations for Chair of the FIREL Department: Coordinate with the Office of Financial Aid to determine if receipt of the TAA scholarships resulted in any over-awards in federal financial aid and if so, adjustments should be resolved and reported as required.	2: The donor established its own nonprofit organization to provide scholarships to students and makes the awards totally independent of the University. Management has no direct knowledge of which students receive the scholarships or in what amounts. To the best of management's knowledge and	Marcia J. Staff, Chair, FIREL	1/27/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-016 UNT	Finance	UNT Endowment Review Audit	UNT	The scholarship committee waived the minimum 3.25 GPA requirement to award a scholarship to a student.	Low	Recommendations for Director of the Professional Leadership Program (PLP): Administer endowment distributions in accordance with provisions of the MOU.	We agree that the procedure was not followed, although the donor was consulted for approval. 3. We will consult the UNT General Counsel to determine whether corrective action is needed for the award that was made.	Marilyn K. Wiley, Senior Associate Dean, College of Business	3/1/2014	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	13-016 UNT	Finance	UNT Endowment Review Audit	UNT	The scholarship committee waived the minimum 3.25 GPA requirement to award a scholarship to a student.	Low	Recommendations for Director of the Professional Leadership Program (PLP): Obtain documented approval (agreement) from stakeholders (donor, university, students, faculty, staff) as appropriate before modifying the provisions of an existing MOU. Generally, the approval should be documented in the same form as the original agreement.	We agree that the procedure was not followed, although the donor was consulted for approval. 4. We will call a meeting including the donor, the PLP director and the PLP assistant director to discuss compliance for future awards and whether MOU modifications are needed, and document the results of the meeting.	Marilyn K. Wiley, Senior Associate Dean, College of Business	3/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-016 UNT	Finance	UNT Endowment Review Audit	UNT	The scholarship committee waived the minimum 3.25 GPA requirement to award a scholarship to a student.	Low	Recommendations for Director of the Professional Leadership Program (PLP): Consult with Legal Counsel to determine if any or what corrective action needs to be taken. Implementation will provide assurance that stakeholders will be made aware of modifications to the gift agreement; compliance with provisions of the gift agreement will be achieved; potential loss of endowment funds and other gifts will be minimized; strained relations between donors and the University, which might affect future gifts will be deterred; and negative publicity and damage to the University's reputation will be prevented.	We agree that the procedure was not followed, although the donor was consulted for approval. 5. In the future, the PLP director and staff will work closely with the Dean's office to be sure that all scholarships are appropriately awarded in compliance with the MOU provisions.	Marilyn K. Wiley, Senior Associate Dean, College of Business	3/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-002 DAL	Finance	Finance and Administration Expense Review	UNT Dallas	Numerous instances of non-compliance were noted regarding travel, reimbursement, and PCard transactions. For the travel and reimbursements transactions reviewed totaling approximately $11,000 (FY 2011, 2012, and 2013), Internal Audit observed the following: •The Request to Travel (RTT) form was not consistently present, signed, and/or complete (11instances); •Receipts were not consistently provided and were missing (22 instances); and, •Supporting documentation was unorganized and/or not retained. In general, Internal Audit observed numerous business related meals, books, and electronic accessories purchased and subsequently reimbursed. For PCard transactions reviewed totaling approximately $135,000 (January 2012 – April 2013), Internal Audit also observed the following: •Food and Beverage Purchase justifications forms not consistently used (27 instances); •Exception Request Forms not used for restricted purchases (three instances); •Split purchases were observed (six instances totaling approximately $12,000); •Restricted purchases observed such as recurring satellite cable provider and security system bills and notary fees (three instances); •Sales tax was charged (11 instances); and •Monthly PCard statement was not reconciled and/or reviewed timely, and did not consistently evidence review by signature of	Moderate	Suggested Management Actions for the Vice President for Finance and Administration/CFO: Review the PCard guidelines with cardholders, reconcilers, and approvers to help ensure compliance. Ensure all parties understand their responsibilities. BSC provided training should be attended to understand any changes or updated to the process.	We concur. PCard holder and reconciler will attend BSC PCard training and will document expectation that cardholder will comply with BSC policies and procedures. Reconciler will monitor utilization trends and notify management of activity that should be transitioned to requisition process. The campus will ensure compliance with BSC polices related to travel and business related reimbursements instead of establishing separate practices.	J. Carlos Hernandez, Vice President for Finance and Administration/CFO	12/1/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	13-002 DAL	Finance	Finance and Administration Expense Review	UNT Dallas	Numerous instances of non-compliance were noted regarding travel, reimbursement, and PCard transactions. For the travel and reimbursements transactions reviewed totaling approximately $11,000 (FY 2011, 2012, and 2013), Internal Audit observed the following: •The Request to Travel (RTT) form was not consistently present, signed, and/or complete (11instances); •Receipts were not consistently provided and were missing (22 instances); and, •Supporting documentation was unorganized and/or not retained. In general, Internal Audit observed numerous business related meals, books, and electronic accessories purchased and subsequently reimbursed. For PCard transactions reviewed totaling approximately $135,000 (January 2012 – April 2013), Internal Audit also observed the following: •Food and Beverage Purchase justifications forms not consistently used (27 instances); •Exception Request Forms not used for restricted purchases (three instances); •Split purchases were observed (six instances totaling approximately $12,000); •Restricted purchases observed such as recurring satellite cable provider and security system bills and notary fees (three instances); •Sales tax was charged (11 instances); and •Monthly PCard statement was not reconciled and/or reviewed timely, and did not consistently evidence review by signature of	Moderate	Suggested Management Actions for the Vice President for Finance and Administration/CFO: Clearly delineate responsibilities to designees who process travel, reimbursements, and PCard transactions. Ensure the processors understand their responsibilities, and have an established method for complying with guidelines and expectations.	We concur. PCard holder and reconciler will attend BSC PCard training and will document expectation that cardholder will comply with BSC policies and procedures. Reconciler will monitor utilization trends and notify management of activity that should be transitioned to requisition process. The campus will ensure compliance with BSC polices related to travel and business related reimbursements instead of establishing separate practices.	J. Carlos Hernandez, Vice President for Finance and Administration/CFO	12/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-002 DAL	Finance	Finance and Administration Expense Review	UNT Dallas	Numerous instances of non-compliance were noted regarding travel, reimbursement, and PCard transactions. For the travel and reimbursements transactions reviewed totaling approximately $11,000 (FY 2011, 2012, and 2013), Internal Audit observed the following: •The Request to Travel (RTT) form was not consistently present, signed, and/or complete (11instances); •Receipts were not consistently provided and were missing (22 instances); and, •Supporting documentation was unorganized and/or not retained. In general, Internal Audit observed numerous business related meals, books, and electronic accessories purchased and subsequently reimbursed. For PCard transactions reviewed totaling approximately $135,000 (January 2012 – April 2013), Internal Audit also observed the following: •Food and Beverage Purchase justifications forms not consistently used (27 instances); •Exception Request Forms not used for restricted purchases (three instances); •Split purchases were observed (six instances totaling approximately $12,000); •Restricted purchases observed such as recurring satellite cable provider and security system bills and notary fees (three instances); •Sales tax was charged (11 instances); and •Monthly PCard statement was not reconciled and/or reviewed timely, and did not consistently evidence review by signature of	Moderate	Suggested Management Actions for the Vice President for Finance and Administration/CFO: Review trends in PCard usage and continue to move expenses to the normal purchase order process for transactions that recur, that have an associated contract, or need to have an updated contract with the vendor. Continue to work with the BSC staff to identify required or suggested transaction changes.	We concur. PCard holder and reconciler will attend BSC PCard training and will document expectation that cardholder will comply with BSC policies and procedures. Reconciler will monitor utilization trends and notify management of activity that should be transitioned to requisition process. The campus will ensure compliance with BSC polices related to travel and business related reimbursements instead of establishing separate practices.	J. Carlos Hernandez, Vice President for Finance and Administration/CFO	12/1/2013	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-002 DAL	Finance	Finance and Administration Expense Review	UNT Dallas	Numerous instances of non-compliance were noted regarding travel, reimbursement, and PCard transactions. For the travel and reimbursements transactions reviewed totaling approximately $11,000 (FY 2011, 2012, and 2013), Internal Audit observed the following: •The Request to Travel (RTT) form was not consistently present, signed, and/or complete (11instances); •Receipts were not consistently provided and were missing (22 instances); and, •Supporting documentation was unorganized and/or not retained. In general, Internal Audit observed numerous business related meals, books, and electronic accessories purchased and subsequently reimbursed. For PCard transactions reviewed totaling approximately $135,000 (January 2012 – April 2013), Internal Audit also observed the following: •Food and Beverage Purchase justifications forms not consistently used (27 instances); •Exception Request Forms not used for restricted purchases (three	Moderate	Suggested Management Actions for the Vice President for Finance and Administration/CFO: Continue to develop and refine campus specific policies related to travel and business related reimbursements for all employees. This could include limits and or detailed expectations on business meals and other business related purchases. Implementation of these suggested actions will help assure compliance with PCard guidelines, as well as improve the overall control environment in the UNT Dallas Finance and Administration Office and campus.	We concur. PCard holder and reconciler will attend BSC PCard training and will document expectation that cardholder will comply with BSC policies and procedures. Reconciler will monitor utilization trends and notify management of activity that should be transitioned to requisition process. The campus will ensure compliance with BSC polices related to travel and business related reimbursements instead of establishing separate practices.	J. Carlos Hernandez, Vice President for Finance and Administration/CFO	12/1/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	13-008 UNT	Governance and Regulatory Compliance	NCAA Compliance Review – Eligibility Certification	UNT	The review and testing of operational processes and controls indicated that business procedures and controls pertaining to the determination of student-athlete eligibility certification are effective and operating as intended. For the sample tested, information recorded and maintained to determine student athlete eligibility for the Fall 2012 and Spring 2013 semesters was accurate. The Office of the Registrar and the Athletics department are proactive in ensuring that the University has complied with NCAA eligibility requirements and maintain accurate information used in determining student-athlete eligibility. Meetings are often held between the two departments to ensure UNT compliance. The Office of the Registrar recently developed a control schedule called "Student-Athlete Checklist for Continuing Students" to assist in documenting that NCAA requirements have been met. Internal Audit noted a need to improve the recording of signatures and dates on some supporting documentation; this was discussed during the Exit Meeting.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2013	13-010 UNT	Finance	UNT Dining Services A/P Audit	UNT	UNT Dining Services is not verifying that they have been billed in accordance with the contract terms with Ben E. Keith. Ben E. Keith, Dining Services main food vendor, is required to bill Dining Services the identical amount that Ben E. Keith pays for food products purchased from other vendors. On top of this amount, Ben E. Keith is allowed to charge a profit margin, not greater than 6.5%. The method by which the margin is calculated is detailed in the contract. Currently, in processing payments to Ben E. Keith, Dining Services is not verifying that the 6.5% margin has been calculated correctly and in accordance with the contract terms. Also, the contract includes a right to audit clause so that UNT can verify that it has been charged	Moderate	Suggested Management Action for the Executive Director of Dining Services: 1. Implement a process and procedure to audit the Ben E. Keith invoices to verify that UNT is billed in accordance with the contract terms. Implementation will provide assurance that UNT Dining Services is verifying and paying no more than the agreed six and one half percent (6.5%) margin.	We will be conducting periodic audits of the Ben E. Keith invoices and verifying the 6.5% margin is being enforced.	Suzan Cruz, Business Manager	2/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-015 UNT	Research	Restricted Research Review	UNT	Expenditures for one research project were not included in the 2012 annual report to the Texas Higher Education Coordinating Board. (THECB). At the time of initial setup, a research project was inadvertently assigned a National Association of College and University Business Officers (NACUBO) class code that identified the project as public service instead of restricted research in the University's general ledger (GL) system. Subsequently, when restricted research expenditures data were extracted from the GL to report to the THECB, expenditures for the project coded as public service were not included.	Moderate	Suggested Management Action for the Director of the Office of Research Services: 1. Develop a process to match and reconcile restricted research awards with corresponding restricted research expenditures prior to reporting to the THECB or other regulatory entities. Implementation will provide assurance that restricted research awards are accurately matched or reconciled to restricted research expenditures prior to reporting to the THECB.	Develop and use a control report on a consistent basis to ensure that NACUBO class coding for restricted research awards matches corresponding reporting for restricted research expenditures.	Britt Krhovjak, Assistant Director for Research Accounting	11/30/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	13-007 HSC	Academic and Students	School of Health Professions Review Audit	UNTHSC	UNTHSC does not have comprehensive policies and/or procedures for cash handling. While the Office of Accounting has a cash handling procedure, it does not give specific detail on maintaining of cash balances in a department (i.e. maintaining a record of custody, entrance procedures for a safe, distribution of cash payments, and independent reconciliation). The following was observed regarding cash handling in the SHP: • The department withdraws cash to pay research/simulated patients a fee for participation in a study of class. After the cash is provided to the SHP, no record of custody is maintained when cash is passed from one employee to another. • There was no log showing entrance into the safe where these funds were kept. • Funds were not in the location indicated on the 'Research Participation Custodial Agreement' form. • Large cash balances were withdrawn and held for periods exceeding three months. In our sample of withdrawals for research or training patients, three institutionally funded projects had cash outstanding of $16,190.	Moderate	Suggested Management Action For Controller and Chief Budget Officer: Develop comprehensive cash handling policies and/or procedures that ensure cash is safeguarded. The procedure should include processes for: Maintaining a chain of custody, storing cash in a safe, entrance into the safe, disbursing cash to patients, returning all unused funds, and establishing an independent reconciliation.	Management agrees that UNTHSC does not have comprehensive procedure for cash handling, although there is a procedure for handling petty cash. Management will develop a general policy for instances that are outside the scope of petty cash. The suggestion will be made to the BSC Director of Purchasing to add instructions regarding securing funds to the simulated patient and research participant procedures.	Kim Schaade, Associate Controller	1/31/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-007 HSC	Academic and Students	School of Health Professions Review Audit	UNTHSC	UNTHSC does not have comprehensive policies and/or procedures for cash handling. While the Office of Accounting has a cash handling procedure, it does not give specific detail on maintaining of cash balances in a department (i.e. maintaining a record of custody, entrance procedures for a safe, distribution of cash payments, and independent reconciliation). The following was observed regarding cash handling in the SHP: • The department withdraws cash to pay research/simulated patients a fee for participation in a study of class. After the cash is provided to the SHP, no record of custody is maintained when cash is passed from one employee to another. • There was no log showing entrance into the safe where these funds were kept. • Funds were not in the location indicated on the 'Research Participation Custodial Agreement' form. • Large cash balances were withdrawn and held for periods exceeding three months. In our sample of withdrawals for research or training patients, three institutionally funded projects had cash outstanding of $16,190.	Moderate	Suggested Management Action For Controller and Chief Budget Officer: Ensure the cash handling policies and/or procedures are distributed to all department personnel handling cash.	Management agrees that UNTHSC does not have comprehensive procedure for cash handling, although there is a procedure for handling petty cash. Management will develop a general policy for instances that are outside the scope of petty cash. The suggestion will be made to the BSC Director of Purchasing to add instructions regarding securing funds to the simulated patient and research participant procedures.	Kim Schaade, Associate Controller	1/31/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-007 HSC	Academic and Students	School of Health Professions Review Audit	UNTHSC	UNTHSC does not have comprehensive policies and/or procedures for cash handling. While the Office of Accounting has a cash handling procedure, it does not give specific detail on maintaining of cash balances in a department (i.e. maintaining a record of custody, entrance procedures for a safe, distribution of cash payments, and independent reconciliation). The following was observed regarding cash handling in the SHP: • The department withdraws cash to pay research/simulated patients a fee for participation in a study of class. After the cash is provided to the SHP, no record of custody is maintained when cash is passed from one employee to another. • There was no log showing entrance into the safe where these funds were kept. • Funds were not in the location indicated on the 'Research Participation Custodial Agreement' form. • Large cash balances were withdrawn and held for periods exceeding three months. In our sample of withdrawals for research or training patients, three institutionally funded projects had cash outstanding of $16,190.	Moderate	Suggested Management Action For Controller and Chief Budget Officer: Update departmental cash handling procedures to follow policies and/or procedures developed by the Office of Accounting.	Management Agrees and will ensure that each department has written procedures for handling cash. The suggestions mentioned in Item #4 will be included in the guidelines that the school will present prior to February 28, 2014.	Syndi Espinoza, Assistant to the Chair (PT) Kim Williams, Assistant to the Chair (PA)	02/28,/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2013	13-007 HSC	Academic and Students	School of Health Professions Review Audit	UNTHSC	UNTHSC does not have comprehensive policies and/or procedures for cash handling. While the Office of Accounting has a cash handling procedure, it does not give specific detail on maintaining of cash balances in a department (i.e. maintaining a record of custody, entrance procedures for a safe, distribution of cash payments, and independent reconciliation). The following was observed regarding cash handling in the SHP: • The department withdraws cash to pay research/simulated patients a fee for participation in a study of class. After the cash is provided to the SHP, no record of custody is maintained when cash is passed from one employee to another. • There was no log showing entrance into the safe where these funds were kept. • Funds were not in the location indicated on the 'Research	Moderate	Suggested Management Action For Controller and Chief Budget Officer: Determine the funds needed for a three month period and return all excess funds to the original ProjIDs or DeptIDs. Implementation will protect staff members and cash by ensuring that cash is adequately safeguarded.	Management Agrees and will ensure that each department has written procedures for handling cash. The suggestions mentioned in Item #4 will be included in the guidelines that the school will present prior to February 28, 2014.	Syndi Espinoza, Assistant to the Chair (PT) Kim Williams, Assistant to the Chair (PA)	02/28,/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2013	13-016 UNT	Finance	UNT Endowment Review Audit	UNT	Students received scholarships from the Texas Apartment Association (TAA) that were not processed through the Office of Student Financial Aid and Scholarships (SFAS). Students enrolled in the Residential Property Management (RPM) degree program offered by the Department of Finance, Insurance, Real Estate and Law (FIREL) are eligible to apply for a scholarship from the TAA. Scholarships awarded by TAA are sent directly to the student. Consequently, the awards are not processed through SFAS.	Low	Recommendations for Chair of the FIREL Department: Establish procedures to work in conjunction with the TAA to identify recipients of scholarships, ascertain the amount of each scholarship awarded, and direct scholarship payments to the Office of Student Financial Aid and Scholarships for coordination and processing; or consult with the donor, Office of General Counsel, and SFAS to amend the MOU so that the requirements conform to current practice.	1: Management agrees that the following portion of the MOU has not been implemented: "The University agrees to establish a RPM Program scholarship to be funded by the Donor, and to work in conjunction with the Donor to identity candidates and recipients for the scholarship." Since the donor chose to not fund the program, the University could not establish the program scholarship as described in the MOU. Since the program was never created, no scholarships were ever awarded as UNT RPM program scholarships. Management agrees to consult with the donor and the Office of General Counsel to amend the MOU to delete the reference in the	Michael Braswell, TAA Professor and Marcia J. Staff, Chair, FIREL	3/1/2014	Closed
External	City of Denton	Fiscal Year 2014	7011 1570 0002 0488 4150	Governance and Regulatory Compliance	City of Denton NOV	UNT	High mercury content in water sample collected.	NA	Submit the following within 15 days of receipt of this notice: The problem per the Notice of Violation issued. The possible cause of the problem. The steps being taken to minimize or curtail the reoccurrence of the problem.	The university is taking a comprehensive, multiple-stepped approach to minimizing future violations, both in the short and long-term. In addition to continuing our hazardous waste training program, which is required for all individuals who work in laboratories; inspecting laboratories to facilitate compliance with environmental, and health and safety laws; following RCRA rules for segregating, packing, and disposing of waste to reduce the chance for pollutants to enter the sanitary sewer or storm water transport systems.	NA	NA	Closed
External	City of Denton	Fiscal Year 2014	7011 1570 0002 0488 4143	Governance and Regulatory Compliance	City of Denton NOV	UNT	On November 1, 2013, a sample of wastewater discharged from the university Chemistry Building (outfall 004) had a value of 0.00478 mg/L of mercury which exceeded the state and local limit of 0.0006 mg/L.	NA	Submit the following within 15 days of receipt of this notice: The problem per the Notice of Violation issued. The possible cause of the problem. The steps being taken to minimize or curtail the recurrence of the problem.	The university is taking a comprehensive, multiple-stepped approach to minimizing future violations, both in the short and long-term. In addition to continuing our hazardous waste training program, which is required for all individuals who work in laboratories; inspecting laboratories to facilitate compliance with environmental, and health and safety laws; following RCRA rules for segregating, packing, and disposing of waste to reduce the chance for pollutants to enter the sanitary sewer or storm water transport systems.	NA	NA	Closed
External	City of Denton	Fiscal Year 2014	7011 1570 0002 0488 4167	Governance and Regulatory Compliance	City of Denton NOV	UNT	On October 15, 2013, a sample of wastewater discharged from the university Chemistry Building (outfall 004) had a value of 1.9199 mg/L of copper, which exceeded the state and local limit of 0.84 mg/L.	NA	Submit the following within 15 days of receipt of this notice: The problem per the Notice of Violation issued. The possible cause of the problem. The steps being taken to minimize or curtail the reoccurrence of the problem.	The university is taking a comprehensive, multiple-stepped approach to minimizing future violations, both in the short and long-term. In addition to continuing our hazardous waste training program, which is required for all individuals who work in laboratories; inspecting laboratories to facilitate compliance with environmental, and health and safety laws; following RCRA rules for segregating, packing, and disposing of waste to reduce the chance for pollutants to enter the sanitary sewer or storm water transport systems.	NA	NA	Closed
External	City of Denton	Fiscal Year 2014	7011 1570 0002 0488 4174	Governance and Regulatory Compliance	City of Denton NOV	UNT	On October 25, 2013, a sample of wastewater discharged from the university Discovery Park Building (outfall 005) had a value of 1.3256 mg/L of molybdenum which in excess of the state and local limit of 1.18 mg/L.	NA	Submit the following within 15 days of receipt of this notice: The problem per the Notice of Violation issued. The possible cause of the problem. The steps being taken to minimize or curtail the reoccurrence of the problem.	The university is taking a comprehensive, multiple-stepped approach to minimizing future violations, both in the short and long-term. In addition to continuing our hazardous waste training program, which is required for all individuals who work in laboratories; inspecting laboratories to facilitate compliance with environmental, and health and safety laws; following RCRA rules for segregating, packing, and disposing of waste to reduce the chance for pollutants to enter the sanitary sewer or storm water transport systems.	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	City of Denton	Fiscal Year 2014	7011 1570 0002 0488 4181	Governance and Regulatory Compliance	City of Denton NOV	UNT	High mercury content in water sample collected.	NA	Submit the following within 15 days of receipt of this notice: The problem per the Notice of Violation issued. The possible cause of the problem. The steps being taken to minimize or curtail the reoccurrence of the problem.	The university is taking a comprehensive, multiple-stepped approach to minimizing future violations, both in the short and long-term. In addition to continuing our hazardous waste training program, which is required for all individuals who work in laboratories; inspecting laboratories to facilitate compliance with environmental, and health and safety laws; following RCRA rules for segregating, packing, and disposing of waste to reduce the chance for pollutants to enter the sanitary sewer or storm water transport systems.	NA	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	UNTHSC and the Foundation deposits received and processed by the UNTHSC advancement function are deposited into separate bank accounts owned by UNTHSC and swept nightly into the general operating account for UNTHSC. In addition, UNTHSC and the Foundation share a Federal Employer Identification Number (FEIN). As UNTHSC and the Foundation are separate legal entities, deposits related to the Foundation receipts should not be combined with UNTHSC funds. Specifically: • 55 of 60 contributions sampled totaling $6.403,499.71 were deposited into the UNTHSC bank account that were intended for the Foundation. • Of that amount, 45 contributions totaling $5,513,999.71 were made payable to the Foundation and 10 contributions totaling $889,500.00 were made payable to UNTHSC.	NA	The Foundation should establish a unique FEIN.	Application for new FEIN and related tax exempt status to be completed.	Doug White, Vice President UNTHSC Institutional Advancement	8/31/2014	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	UNTHSC and the Foundation deposits received and processed by the UNTHSC advancement function are deposited into separate bank accounts owned by UNTHSC and swept nightly into the general operating account for UNTHSC. In addition, UNTHSC and the Foundation share a Federal Employer Identification Number (FEIN). As UNTHSC and the Foundation are separate legal entities, deposits related to the Foundation receipts should not be combined with UNTHSC funds. Specifically: • 55 of 60 contributions sampled totaling $6.403,499.71 were deposited into the UNTHSC bank account that were intended for the Foundation. • Of that amount, 45 contributions totaling $5,513,999.71 were made payable to the Foundation and 10 contributions totaling $889,500.00 were made payable to UNTHSC.	NA	The Foundation should establish a separate bank account to act as an operating account and create procedures for determining that UNTHSC and Foundation funds are deposited in the correct bank account to ensure that funds are properly segregated by legal entity.	Establishment of separate bank account for Foundation operations to be completed.	Doug White, Vice President UNTHSC Institutional Advancement	8/31/2014	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	UNTHSC and the Foundation deposits received and processed by the UNTHSC advancement function are deposited into separate bank accounts owned by UNTHSC and swept nightly into the general operating account for UNTHSC. In addition, UNTHSC and the Foundation share a Federal Employer Identification Number (FEIN). As UNTHSC and the Foundation are separate legal entities, deposits related to the Foundation receipts should not be combined with UNTHSC funds. Specifically: • 55 of 60 contributions sampled totaling $6.403,499.71 were deposited into the UNTHSC bank account that were intended for the Foundation.	NA	Determine the amount of existing Foundation funds held in UNTHSC bank accounts and transfer these funds to the new Foundation bank account once the separate FEIN and letter of determination from the IRS are obtained.	Establishment of separate bank account for Foundation operations to be completed.	Doug White, Vice President UNTHSC Institutional Advancement	8/31/2014	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	10 of 60 contributions sampled totaling $889,500.00 were written to UNTHSC and deposited to the UNTHSC bank account; however, they were posted to the general ledger as a Foundation contribution as the donor intent indicated the contribution was for the Foundation. The advancement function process consists of depositing contributions based on the donor's intent instead of how the check was made payable.	NA	Donor intent should be followed; however, the check should be made payable to the correct legal entity prior to deposit. Working in collaboration with the Office of General Counsel, the UNTHSC advancement function should establish a process to resolve issues where donors' checks are made payable to a legal entity in contradiction to supporting documentation, such as the donor's letter of intent.	• All fundraising materials will state clearly that checks should be made payable to "UNTHSC Foundation" as a first step toward confirming donor intent. • All donor acknowledgement letters to donors will be sent on UNTHSC Foundation letterhead and contain explicit language confirming deposit of funds to the Foundation. • On occasions when checks are made payable to UNTHSC but clear intent is for deposit to UNTHSC Foundation, donor will be contacted to	Doug White, Vice President UNTHSC Institutional Advancement	NA	N/A
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	10 of 60 contributions sampled totaling $889,500.00 were written to UNTHSC and deposited to the UNTHSC bank account; however, they were posted to the general ledger as a Foundation contribution as the donor intent indicated the contribution was for the Foundation. The advancement function process consists of depositing contributions based on the donor's intent instead of how the check was made payable.	NA	The UNT advancement function should provide training and education to UNTHSC advancement personnel to communicate with donors on deposit requirements.	NA	Doug White, Vice President UNTHSC Institutional Advancement	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	There is a cash handling policy for UNTHSC which requires cash or check deposits to be sent to the Cashier's Office within 3 business days upon receipt to reduce the risk that checks could be misplaced, misused, or not deposited; however, through interviews, it was noted the UNTHSC advancement function does not strictly adhere to this policy, which presents a risk that checks could be misplaced, misused, or not deposited.	NA	The UNTHSC advancement function should follow the UNTHSC Cash Handling policy and establish a monitoring process to provide assurance donations are submitted to the Cashier's Office within 3 business days of receipt.	Recommendation has been implemented, with a check logging system now in use to confirm compliance with this policy.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	Current business practice is to record contributions received in Raiser's Edge within 3 days of receipt; however, there is no UNTHSC advancement policy requiring contributions to be recorded in a timely manner, resulting in a risk that contributions received are lost or misplaced and not recorded in Raiser's Edge and subsequently to the general ledger.	NA	The UNTHSC advancement function should establish a policy and communicate requiring contributions to be recorded in Raiser's Edge within 3 business days of receipt.	Practice has been formalized with appropriate staff.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	7 of 56 general ledger postings sampled totaling $1,896,910.42 were posted to the clearing or operating DeptID of the advancement function and not to the permanent DeptID. The review process for the clearing account DeptID is not performed monthly and does not receive appropriate approvals. A running balance is maintained in the clearing DeptID and expenditures are being made out of the account, which could potentially misstate the financial position if contributions recorded to this Foundation DeptID are meant for UNTHSC. This issue has also been noted on previous UNTS Internal Audit reports to UNTHSC.	NA	The UNTHSC advancement function should document the purpose of the Clearing DeptID and determine the DeptID is only used for those purposes.	Monthly reconciling has been enacted, with all transfers from of the Clearing Dept/D requiring review and approval of the VP of Institutional Advancement.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	7 of 56 general ledger postings sampled totaling $1,896,910.42 were posted to the clearing or operating DeptID of the advancement function and not to the permanent DeptID. The review process for the clearing account DeptID is not performed monthly and does not receive appropriate approvals. A running balance is maintained in the clearing DeptID and expenditures are being made out of the account, which could potentially misstate the financial position if contributions recorded to this Foundation DeptID are meant for UNTHSC. This issue has also been noted on previous UNTS Internal Audit reports to UNTHSC.	NA	The UNTHSC advancement function should prepare a reconciliation of the clearing DeptID identifying gifts, deposits, and expenditures that make up the balance.	Monthly reconciling has been enacted, with all transfers from of the Clearing Dept/D requiring review and approval of the VP of Institutional Advancement.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	7 of 56 general ledger postings sampled totaling $1,896,910.42 were posted to the clearing or operating DeptID of the advancement function and not to the permanent DeptID. The review process for the clearing account DeptID is not performed monthly and does not receive appropriate approvals. A running balance is maintained in the clearing DeptID and expenditures are being made out of the account, which could potentially misstate the financial position if contributions recorded to this Foundation DeptID are meant for UNTHSC. This issue has also been noted on previous UNTS Internal Audit reports to UNTHSC.	NA	The UNTHSC advancement function should reconcile the Clearing DeptID monthly, and move identified outstanding gifts or deposits to permanent DeptIDs.	Monthly reconciling has been enacted, with all transfers from of the Clearing Dept/D requiring review and approval of the VP of Institutional Advancement.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	7 of 56 general ledger postings sampled totaling $1,896,910.42 were posted to the clearing or operating DeptID of the advancement function and not to the permanent DeptID. The review process for the clearing account DeptID is not performed monthly and does not receive appropriate approvals. A running balance is maintained in the clearing DeptID and expenditures are being made out of the account, which could potentially misstate the financial position if contributions	NA	The UNTHSC advancement function should not allow expenditures to be posted to the Clearing DeptID.	Monthly reconciling has been enacted, with all transfers from of the Clearing Dept/D requiring review and approval of the VP of Institutional Advancement.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	• A lack of segregation of duties exists between the personnel responsible for receiving contributions and recording in Raiser's Edge. • There is not a current process to record mail or in-hand contributions on a receipt log as they are received by the UNTHSC advancement function, which increases the risk of contributions not being deposited upon receipt.	NA	The UNTHSC advancement function should establish a segregation of duties between receiving contributions and entering contributions into Raiser's Edge to provide for adequate checks and balances.	A contribution log has been created and is assigned to a distinct member of the Advancement team for receipt and recording of all gifts received in person or through the mail.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	• A lack of segregation of duties exists between the personnel responsible for receiving contributions and recording in Raiser's Edge. • There is not a current process to record mail or in-hand contributions on a receipt log as they are received by the UNTHSC advancement function, which increases the risk of contributions not being deposited upon receipt.	NA	The UNTHSC advancement function should establish a contribution receipt log to record donations received in-person or through mail. The log should include, at a minimum, the check number, payee name, amount, and date received.	The contribution log is being reconciled monthly to ensure that all gifts on the log have been recorded in Raiser's Edge.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	• A lack of segregation of duties exists between the personnel responsible for receiving contributions and recording in Raiser's Edge. • There is not a current process to record mail or in-hand contributions on a receipt log as they are received by the UNTHSC advancement function, which increases the risk of contributions not being deposited upon receipt.	NA	The UNTHSC advancement function should establish a process to reconcile the contribution receipt log monthly to Raiser's Edge and EIS to determine that contributions received have been recorded in Raiser's Edge.	The contribution log is being reconciled monthly to ensure that all gifts on the log have been recorded in Raiser's Edge.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	The bank reconciliation process performed by the UNTHSC Accounting function does not resolve unreconciled items in a timely manner due to delays in receiving necessary transaction information from the Foundation. The August 2013 bank reconciliation for the Advancement account had two reconciling items over three months old in the total amount of $18,308.46, which could potentially misstate the financial position of UNTHSC if the reconciling items are determined inaccurate.	NA	The UNTHSC advancement and accounting functions should establish a policy indicating reconciling items should be resolved within one month. The UNTHSC advancement function should provide timely recording of transactions to facilitate timely reconciliations.	The practice has been established and is in place.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	2 of 60 contributions reviewed totaling $220,000 were not recorded in Raiser's Edge to the proper DeptID. One contribution totaling $10,000 was unable to be tested due to lack of supporting documentation provided. Without a review process prior to contributions being entered into Raiser's Edge, a risk exists that contributions are not recorded to the correct DeptID and potentially misstating the financial position of UNTHSC.	NA	The UNTHSC advancement function should research and resolve the three exceptions noted.	NA	Doug White, Vice President UNTHSC Institutional Advancement	NA	N/A
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	2 of 60 contributions reviewed totaling $220,000 were not recorded in Raiser's Edge to the proper DeptID. One contribution totaling $10,000 was unable to be tested due to lack of supporting documentation provided. Without a review process prior to contributions being entered into Raiser's Edge, a risk exists that contributions are not recorded to the correct DeptID and potentially misstating the financial position of UNTHSC.	NA	The UNTHSC advancement function should establish a policy requiring review of contributions received and the proposed DeptID prior to being recorded in Raiser's Edge.	A new practice has been instituted that requires a second review of donor documentation to better ensure that contributions are assigned to the correct Dept/Din Raiser's Edge.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	A reconciliation is not performed between the Raiser's Edge system, which acts as a subledger, to the EIS general ledger revenue transactions to assess whether the contributions were recorded to the correct DeptID on the general ledger as indicated by Raiser's Edge. Three contributions analyzed totaling $30,018.08 were not properly recorded to the general ledger based on how the contribution was recorded in Raiser's Edge.	NA	Research and resolve the three exceptions noted.	NA	Doug White, Vice President UNTHSC Institutional Advancement	NA	N/A
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	A reconciliation is not performed between the Raiser's Edge system, which acts as a subledger, to the EIS general ledger revenue transactions to assess whether the contributions were recorded to the correct DeptID on the general ledger as indicated by Raiser's Edge. Three contributions analyzed totaling $30,018.08 were not properly recorded to the general ledger based on how the contribution was recorded in Raiser's Edge.	NA	The Foundation should work with the UNTHSC Accounting Office to establish a policy to perform a monthly reconciliation between the general ledger and Raiser's Edge to assess whether contributions recorded in Raiser's Edge were recorded to the correct DeptID in the general ledger.	A monthly reconciliation is now being conducted.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	A reconciliation is not performed between the Raiser's Edge system, which acts as a subledger, to the EIS general ledger revenue transactions to assess whether the contributions were recorded to the correct DeptID on the general ledger as indicated by Raiser's Edge. Three contributions analyzed totaling $30,018.08 were not properly recorded to the general ledger based on how the contribution was recorded in Raiser's Edge.	NA	The Foundation shall provide to the UNTHSC Accounting Office an adequate level of support for all journal entries prior to their posting to the general ledger.	A monthly reconciliation is now being conducted.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	A policy does not exist requiring an executive level review and approval of transfers from the UNTHSC operating account where general contributions are maintained to the Foundation investment account. Currently, the accounts are owned by UNTHSC and Foundation, respectively, and the legal ownership of the funds change through these transfers. The ability to transfer funds between bank	NA	The UNTHSC advancement function should establish a policy requiring documentation of executive level review and approval of transfer requests prior to the transfer being executed.	A practice requiring executive level review and approval has been implemented.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation Advancement Process Assessment	UNTHSC, UNTHSC Foundation	A policy does not exist requiring review and approval of transfer transactions between DeptIDs prior to being posted to the general ledger. The ability to transfer funds between DeptIDs provides for an increased risk of misrepresentation of funds on the UNTHSC financial statements.	NA	The UNTHSC advancement function should establish a policy requiring executive level review and approval of DeptID transfers prior to their posting to Raiser's Edge and the general ledger.	A practice requiring executive level review and approval of Dept/D transfers has been implemented.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2014	NA	Finance	University of North Texas System - UNTHSC &UNTHSC Foundation	UNTHSC, UNTHSC Foundation	There is currently not a policy within the advancement function related to the review and approval of DeptID addition, deletion, and modifications in the system. The ability to add, delete, or modify DeptIDs increases the risk that funds are misrepresented on the	NA	The UNTHSC advancement function should establish a policy requiring review and approval of additions, deletions, or modifications of DeptID code prior to effecting Raiser's Edge or the general ledger.	A practice requiring executive level review/approval of Dept/D creation or alterations has been implemented.	Doug White, Vice President UNTHSC Institutional Advancement	NA	Closed
External	Food and Drug Administration	Fiscal Year 2014	UNTHSC; Protocol Compliance	Governance and Regulatory Compliance	Protocol Compliance; TCOM/Medical Education	UNTHSC	None	NA	NA	NA	NA	NA	N/A
External	State Auditor's Office	Fiscal Year 2014	14-021	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2013	UNT	For 5 (8 percent) of 60 students tested, the University of North Texas (University) did not submit corrections for changes in education credit amounts to the U.S. Department of Education as required; however, the University accurately verified all required information.	NA	The University should correct the batch process in its financial aid system so that it submits changes in education credit amounts to the U.S. Department of Education and adjusts applicants' financial aid packages accordingly.	Management made changes to the batch process in EIS which allow education credit changes to be reported. All students affected were corrected.	Dena Guzman-Torres and Lacey Thompson	7/1/2013	Closed
External	State Auditor's Office	Fiscal Year 2014	14-021	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2014	UNT	For 13 (22 percent) of 60 students tested, the University did not accurately report the students' enrollment status to NSLDS.	NA	The University should implement a formal process to accurately report status changes and effective dates for unofficially withdrawn students to NSLDS.	Management is attentive to the U.S. Department of Education requirements associated with Student Status Changes resulting from unofficial withdrawals. Management Response and Corrective Action Plan: Management has implemented business controls to ensure accurate and timely reporting to the National Student Clearinghouse and the National Student Loan Data System for this population of students	Bryan Heard	6/1/2013	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2014	14-022	Finance	State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2013	UNT	One (1 percent) of 70 direct cost transactions tested at the University of North Texas (University) was unallowable. For 1 (1 percent) of 70 direct cost transactions tested, the University incorrectly calculated the amount of the federal expenditure.	NA	The University should establish and implement procedures to ensure that it does not charge unallowable or incorrect costs to federal awards.	The UNT Business Service Center (BSC) agrees. The BSC has corrected the travel reimbursement and the payroll underpayment. The BSC has established business practices to address the recommendation, which include: Management Response and Corrective Action Plan 2012: -Provided additional training to Travel staff regarding unallowable expenses on federal funds. -Will participate in ongoing collaboration with the UNT Office of Research Services to enhance the audit process of travel expenditures to avoid unallowable charges to federal funds. -ERP (PeopleSoft) system now calculates partial months using an annualized hourly rate of pay (2,080 hours). The manual calculation is no longer necessary. The University has implemented a process to calculate partial month salary payments. Auditors tested a sample of payroll transactions and determined that each transaction was allowable and calculated correctly. However, 1 of 15 travel	Robert Watling/Aaron Lemay and Debbie Reynolds	12/5/2013	Closed
External	State Auditor's Office	Fiscal Year 2014	14-022	Finance	State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2013	UNT	The University of North Texas (University) did not ensure that vendors associated with 4 (40 percent) of 10 procurements tested that exceeded $25,000 were not suspended or debarred.	NA	The University should document its vendor suspension and debarment verifications for all procurements of at least $25,000.	The UNT System Business Service Center (BSC) agrees. The BSC has established business practices to address the recommendation, which include: Management Response and Corrective Action Plan 2012: -Added a clause/condition to the UNT System Purchase Order Terms and Conditions on 10/26/12. - Provided additional training to Purchasing staff on EPLS Search and documentation requirements on 1/16/13. - Created a procedure to ensure all procurements of at least $25,000 are documented appropriately and are audited by management daily on 1/22/13.	Debbie Reynolds, Carolyn Cross, and Tina Koenig	12/16/2013	Closed
External	State Auditor's Office	Fiscal Year 2014	14-039	Finance	State Agency, University, and Community College District Compliance with the Public Funds Investment Act and Investment Reporting Requirements	UNT	Not Fully Compliant with the Public Funds Investment Act * (*Source: Findings listed are based upon reviews of the audit reports issued by the universities' internal or external auditors.)	NA	None	NA	NA	NA	N/A
External	State Auditor's Office	Fiscal Year 2014	14-039	Finance	State Agency, University, and Community College District Compliance with the	UNTHSC	Not Fully Compliant with the Public Funds Investment Act * (*Source: Findings listed are based upon reviews of the audit reports issued by the universities' internal or external auditors.)	NA	None	NA	NA	NA	N/A
External	State Auditor's Office	Fiscal Year 2014	14-325	Finance	Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2013	UNT	NA	NA	None	NA	NA	NA	N/A
External	State Auditor's Office	Fiscal Year 2014	14-555	Finance	Statewide Single Audit Report for the Year Ended August 31, 2013	UNT	On its SEFA, the University of North Texas (UNT): - Incorrectly reported expenditures for four CFDAs in the Student Financial Assistance Cluster of federal programs using award year instead of fiscal year. As a result, UNT (1) incorrectly included $6,257,520 and (2) incorrectly excluded $278,738 in expenditures on its SEFA. UNT also incorrectly included $6,255,520 of those expenditures in the notes to its SEFA and understated federal revenue by $276,738 in the notes to its SEFA. - Could not provide adequate support for excluding $361,374 in expenditures from its SEFA. UNT asserted that it excluded those expenditures because it had a vendor relationship with other state	NA	None	Corrective action was taken.	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-01 Safety: Electrical Safety: GFCI Outlets - SORM noted furing the consultation that an outlet in the welding shop within six feet of a sink did not have a GFCI receptacle nor was it on a GFCI circuit.	NA	SORM recommends providing GFCI protection as per the National Electrical Code.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT Dallas	14-08-01 Safety: Fire Safety: Box Stacking in Kitchen Storage Room SORM noted during this consultation that boxes were stacked on racks in the kitchen storage room such that the sprinkler heads would not have the required 18 inches of clearance space needed to	NA	NA	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT System	14-08-01 Safety: Fire Safety: Fire Wall Penetrations SORM noted during the consultation that some of the fire wall penetrations in the seventh floor electrical room have not been sealed with fire-resistant sealant.	NA	SORM recommends that these areas be sealed with the properly rated fire sealant, as per the NFPA standard.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT Dallas	14-08-02 Safety: Electrical Safety: Daisy-Chaining Power Strips SORM noted during the consultation that in the manager's office of the kitchen, three power strips were daisy-chained into each other, thereby creating an electrical load-capacity hazard.	NA	SORM recommends that UNT-Dallas coordinate with the third-party vendor to ensure that these power strips are not daisy-chained together.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT System	14-08-02 Safety: Policies/Procedures: Documented Scheduled Inspections and Maintenance of Safety Equipment SORM noted during the consultation that the portable fire extinguishers have not been documented as inspected monthly, as	NA	SORM recommends that UNT-System coordinate with the property manager to ensure that the extinguishers and all other safety-related pieces of equipment (such as emergency lighting, eyewash stations, etc.) are properly documented as inspected	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-02 Safety: Walking/Working Surfaces: Load Capacity Signage - SORM noted during the consultation that an overhead storage area in the welding shop was lacking a weight capacity sign, as per the OSHA standard.	NA	SORM recommends that UNT-Denton either: a) determine the load capacity for this area and then post an appropriate sign; or, b) cease storing items in the overhead area.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-03 Safety: Hazard Communication Program: Bottle Labeling and Auxiliary Eyewash Bottles SORM noted that in several locations secondary bottles were unlabeled and auxiliary eyewash bottle-solutions had expired.	NA	SORM recommends that UNT-Denton ensure that these areas meet the OSHA Hazard Communication standard and the ANSI/ISEA eyewash standard.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT Dallas	14-08-03 Safety: Hazard Communication: OSHA Global Harmonization System (GHS) Training SORM noted during the consultation that the third-party vendor contracted to conduct commercial kitchen operations for the dining	NA	SORM recommends that UNT-Dallas coordinate with this vendor and UNT Risk Management Services to ensure that all employees receive this training, as per the OSHA standard. Reference: OSHA, 29 CFR 1910.1200 (2012 Update to Federal	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-04 Safety: Electrical Safety: Missing Knockouts (Sycamore Hall) SORM noted that in Sycamore Hall, an electrical panel was missing the required "knockouts."	NA	SORM recommends that all blanks in electrical panels are covered by knockouts, as per the National Electrical Code.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT Dallas	14-08-04 Safety: Hazard Communication: Eyewash Stations (Kitchen) SORM noted during the consultation that corrosive chemicals are being used in the kitchen. However, no eyewash stations are provided to comply with the safety instructions on the chemicals' Safety Data Sheets.	NA	SORM recommends that UNT-Dallas install eyewash stations in this area or work with the third-party vendor to remove these chemicals from the workplace, as per the OSHA and ANSI/ISEA standards. UNT-Dallas should ensure that all employees who work with these chemicals, including third-party vendor	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-05 Safety: Fire Safety: Fire Wall Penetrations (Hurley Administration Building) - SORM noted during the consultation that several penetrations through a fire wall in the Hurley Administration Building were not properly sealed, as per the NFPA standard.	NA	SORM recommends that UNT-Denton seal the penetrations with the properly-rated sealant.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-06 Safety: Fire Safety: Maximum Occupancy Load Sign - SORM noted during the consultation that a maximum occupancy sign in the Ken Bohlsen Gymnasium was not present.	NA	SORM recommends the posting of this sign as per the NFPA standard.	NA	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-07 Safety: Electrical Safety: Labelling and Knockouts (Music Practice Mechanical Room and Zone Maintenance) - SORM noted during the consultation that electrical panels in the Music Practice Mechanical Room and Zone Maintenance were missing proper labels and/or knockouts.	NA	SORM recommends correcting this deficiency, as per the National Electrical Code.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-08 Safety: Machine Safety: Guarding of Moving Parts (General Academic Building) - SORM noted during the consultation that the large return air fans in the General Academic Building were missing guards for their exposed moving parts.	NA	SORM recommends that the university guard the moving parts, as per the OSHA standard.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-09 Safety: Walking/Working Surfaces: Dumpsters - SORM noted during the consultation that outside of Central Receiving wooden steps have been erected to allow staff members to dump trash into a large dumpster.	NA	SORM recommends that the university destroy these steps and implement a procedure for dumping trash that does not present such a hazard to employee health and safety.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-10 Safety: Walking/Working Surface: Mezzanine Storage - SORM noted during the consultation that items were being stored on top of a metal cage in the Concrete Bay without a load capacity sign.	NA	SORM recommends that the university either remove these items from this location or determine and post the load capacity of the roof of the metal cage.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-11 Safety: Electrical Safety: Federal Pacific Electric Electrical Panels - SORM noted during the consultation that seven buildings on campus contain Federal Pacific Electric Company electrical panels as part of their electrical systems. These kinds of panels have been noted to present a latent hazard and fire danger by malfunctioning under certain conditions. In addition, this particular manufacturer was found liable in a class-action lawsuit of fraudulently obtaining the	NA	SORM recommends that UNT-Denton consider the feasibility of expediting the funding for this ongoing project. Reference: OSHA, 29 CFR 1910.303 (b)(1)	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-12 Safety: Policies/Procedures: Respiratory Protection Program (Medical) - SORM noted during the consultation that for paint-shop employees, the university is using a third-party vendor to conduct fit-testing for respirators. However, it was not clear whether medical evaluations were being conducted to determine that employees are physically capable of wearing respirators.	NA	SORM recommends that the university review their procedures in this area and ensure that they comply with the OSHA standard. Reference: OSHA, 29 CFR 1910.134	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-13 Safety: Policies/Procedures: Occupational Noise Exposure - SORM noted during the consultation that in the North Chiller Plant noise levels warranted measurement for a potential occupational noise exposure program.	NA	SORM recommends that the university measure all such areas for noise exposure and if they are above the action threshold, then the university should take the additional measures required by OSHA to determine if the exposures are above the action threshold for an 8-hour Time-Weighted Average. If they are, then a compliant hearing conservation program should be implemented.	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-14 Risk Management: Policies/Procedures: Facilities Department Notification - SORM noted during the consultation that there are some building issues (such as I.T. projects) that do not necessarily require the notice of the Facilities Department even though they can affect structural issues within a building.	NA	SORM recommends that the university consider the feasibility of requiring all issues having to do with any aspect of a building's functions to be coordinated through the Facilities Department in some formal manner. Reference: RMTSA Guidelines, Volume III, Section Two, Chapter 2, Subchapter 2.3	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-15 Safety: Electrical Safety: Extension Cords, Water, and General Housekeeping (Physical Education Building/Basement & Kinesiology Storage Room) - SORM noted during the consultation that extension cords were being used as a permanent source of power near draining water in the basement of the Physical Education Building, and that old, rusting equipment was being stored in the kinesiology room.	NA	SORM recommends that the housekeeping in this area be improved to ensure that these hazards are eliminated. References: OSHA, 29 CFR 1910.305(g)(1)(iii)[A]	NA	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2014	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT	14-08-16 Risk Management: Policies and Procedures: Memorandum of Understanding with Texas State Fire Marshal's Office SORM noted during the consultation that although the university has an excellent, qualified team of fire safety professionals, no	NA	SORM recommends that the university approach the Texas State Fire Marshal's Office to determine if they would consider a written Memorandum of Understanding to this effect. References: NFPA-101 (2012), "Life Safety Code," Chapter 1.6,	NA	NA	NA	Closed
External	Hartford Steam Boiler Inspection and Insurance Company (HSB)	Fiscal Year 2014	NA	Governance and Regulatory Compliance	Loss Prevention Report	UNT	15 reports were prepared; 1 finding identified. For more detailed information please see the reports from Risk Management.	NA	NA	NA	NA	NA	N/A
External	Hartford Steam Boiler Inspection and Insurance Company (HSB)	Fiscal Year 2014	NA	Governance and Regulatory Compliance	Loss Prevention Report	UNTHSC	5 reports were prepared; no findings identified. For more detailed information please see the reports from Risk Management.	NA	NA	NA	NA	NA	N/A
External	Texas Department of State Health Services	Fiscal Year 2014	1003495	Governance and Regulatory Compliance	Notices of Violation	UNT	1. Violation of 25 TAC 289.252(f)(3)(M) and license condition #13: The radiation safety officer (RSO) failed to ensure that personnel comply with this chapter, the conditions of the license and the operating, safety and emergency procedures of the licensee.	NA	For each violation: 1. Describe the specific steps taken to correct the violation. 2. Describe the steps taken to prevent it from happening again. 3. The date when full compliance was, or will be achieved.	• Dr. Thomas Harrison was relieved of the duties of RSO and replaced by Charles Fox. With assistance from external consultants, Mr. Fox is establishing procedures to assure compliance with license condition #13 no later than May 1, 2014. • The present RSO is a full-time employee of UNT.	NA	7/1/2014	Closed
External	Texas Department of State Health Services	Fiscal Year 2014	1003495	Governance and Regulatory Compliance	Notices of Violation	UNT	2 Violation of 25 TAC 289.202(e)(5): No documented assessment was made to determine the monitoring requirements of 25 TAC 289.202(q)(1) and (3) were not applicable and individuals were not being monitored for occupational exposure to radiation. Dr. Thomas Harrison who had been using and transporting radioactive material was observed not wearing whole body or extremity monitoring devices as required	NA	For each violation: 1. Describe the specific steps taken to correct the violation. 2. Describe the steps taken to prevent it from happening again. 3. The date when full compliance was, or will be achieved.	• Public dose assessments are being prepared and documentation to be completed by July 1, 2014. • The RSC is fully aware of the issues with the radiation safety program, is meeting quarterly and is actively providing program oversight.	NA	7/1/2014	Closed
External	Texas Department of State Health Services	Fiscal Year 2014	1003495	Governance and Regulatory Compliance	Notices of Violation	UNT	3. Violation of 25 TAC 289.202(r)(2) and license condition #16: Individual monitoring devices were not returned to the dosimetry provider for proper processing. Monitoring devices for the monitoring period of July 1 – October 1, 2013 were not returned at the prescribed quarterly interval.	NA	For each violation: 1. Describe the specific steps taken to correct the violation. 2. Describe the steps taken to prevent it from happening again. 3. The date when full compliance was, or will be achieved.	• Individual monitoring devices that were overdue to be exchanged were collected and returned for processing and the current monitoring period dosimeters issued • External consultants have been engaged for an in depth audit of the program and to assist with development of procedures and implementation of corrective actions. • An annual audit of the radiation safety program will be planned using external consultants.	NA	7/1/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Department of State Health Services	Fiscal Year 2014	1020837	Governance and Regulatory Compliance	Notices of Violation	UNT	Violation 1 – Entrance exposure exceeded limits for PA Chest (Grid) procedure	NA	For each violation: 1. Describe the specific steps taken to correct the violation. 2. Describe the steps taken to prevent it from happening again. 3. The date when full compliance was, or will be achieved.	a. Specific Steps Taken to Correct Violation: The PA Chest x-ray system has preprogrammed techniques. The individual the University hired to be the Radiation Safety Officer (TDSHS approval pending), in consultation with the University Wellness Center Director of Medicine, have reviewed the preprogrammed techniques and selected techniques with lower exposures for the chest. The technique chart the x-ray technologist now uses is below 30 milliroentgens. b. Steps Taken to Prevent Violation from Reoccurring: The x-ray technologist has reviewed the technique chart and certified that she has read the manufacture-issued operations manual. In addition, the technologist has been directed not to alter the current setting for chest x-rays c. Date Full Compliance Was or Will be Achieved: The correct preprogrammed techniques were selected on August 26, 2014 and the x-ray technologist certified she has read the manufacturer's operation manual on that same date. The vendor inspected the machine on March 15, 2014. Operation and safety procedures will be developed and a verification (sign-off) procedure implemented no later than October 31, 2014. As requested, enclosed please find a copy of the service report for the	NA	10/31/2014	Closed
External	Texas Department of State Health Services	Fiscal Year 2014	1020837	Governance and Regulatory Compliance	Notices of Violation	UNT	Violation 2 – Entrance exposure exceeded limits for Abdomen (KUB) procedure	NA	For each violation: 1. Describe the specific steps taken to correct the violation. 2. Describe the steps taken to prevent it from happening again. 3. The date when full compliance was, or will be achieved.	a. Specific Steps Taken to Correct Violation: The Abdomen (KUB) system has preprogrammed techniques. The individual the University hired to be the Radiation Safety Officer (TDSHS approval pending), in consultation with the University current setting for chest s Center Director of Medicine, have reviewed the preprogrammed techniques and selected techniques with lower exposures for the abdomen. The technique chart the x-ray technologist now uses is below 450 milliroentgens. b. Steps Taken to Prevent Violation from Reoccurring: The x-ray technologist has reviewed the technique chart and certified that she has read the manufacture-issued operations manual. In addition, the technologist has been directed not to alter the current setting for chest X-rays. c. Date Full Compliance Was or Will be Achieved: The correct preprogrammed techniques were selected on August 26, 2014; and the x-ray technologist certified she has read the manufacturer's operation manual on that same date. The vendor inspected the machine on March 15, 2014. Operation and safety procedures and a verification (sign-off) procedure for the radiation machine will be implemented no later than October 31, 2014. As requested, enclosed please find a copy of the service report for the	NA	10/31/2014	Closed
External	Texas Department of State Health Services	Fiscal Year 2014	1020837	Governance and Regulatory Compliance	Notices of Violation	UNT	Violation 3 – No documentation showing individual radiation machine operators read operating and safety procedures	NA	For each violation: 1. Describe the specific steps taken to correct the violation. 2. Describe the steps taken to prevent it from happening again. 3. The date when full compliance was, or will be achieved.	a. Specific Steps Taken to Correct Violation The University is in the process of developing operating and safety procedures for all radiation producing devices, including for the machine operated by Dr. Michael House that was inspected on August 4, 2014. We have requested that the Team Physician who uses the equipment to minimize the exposure during the use of the machine.	NA	10/31/2014	Closed
External	Texas Department of State Health Services	Fiscal Year 2014	1020985	Governance and Regulatory Compliance	Notices of Violation	UNT	1. We had not had the Fluoroscopic Entrance Skin Exposures measured within 14 months.	NA	For each violation: 1. Describe the specific steps taken to correct the violation. 2. Describe the steps taken to prevent it from happening again. 3. The date when full compliance was, or will be achieved.	This citation is an error. We had an inspection of this system on 3 September 2013 and again on 31 July 2014. As required the Entrance Skin Exposures were posted on the machine.	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Department of State Health Services	Fiscal Year 2014	1020985	Governance and Regulatory Compliance	Notices of Violation	UNT	2. We had not created specific Operating and Safety Procedures for all radiation producing devices and had them signed annually by the operators and initialed by the RSO.	NA	For each violation: 1. Describe the specific steps taken to correct the violation. 2. Describe the steps taken to prevent it from happening again. 3. The date when full compliance was, or will be achieved.	Since this system is only operated by one individual (Dr. Michael House), I did not feel it was necessary to develop Operating and Safety Procedures for him to sign. Based on this violation, however, I will develop an Operating and Safety Procedure for this system and have it signed by Dr. House and I will initial it too. I will ensure that on an annual basis this document is reviewed and signed by Dr. House and initialed by the RSO.	NA	NA	Closed
External	Texas Department of State Health Services	Fiscal Year 2014	1020985	Governance and Regulatory Compliance	Notices of Violation	UNT	3. The agency was not notified of the change in RSO within 30 days following the change.	NA	For each violation: 1. Describe the specific steps taken to correct the violation. 2. Describe the steps taken to prevent it from happening again. 3. The date when full compliance was, or will be achieved.	This was an oversight of the interim RSO. I've drafted a letter requesting a major adjustment to our two radiation producing device registrations. One registration R19956 will now contain ONLY human use x-ray devices. The second registration R04611 will contain ONLY the industrial radiation producing devices.	NA	NA	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	13-027 UNT	Academic and Students	UNT Kristin Farmer Autism Audit	UNT	The UNT Kristin Farmer Autism Center's (KFAC) Business Plan does not appear to be achievable. The KFAC's Business Plan presents a detail cost structure for provided services as $5,500 per month per child, or $66,000 annually. KFAC was to service 40 children monthly generating an annual income of $2,640,000; however, the Center's capacity can only operate with 20 full-time and additional part-time clients. Additionally, there is no presentation or explanation of how these services will be paid by the client. Examples would include insurance coverage, partnering with local school districts, or scholarships.	High	Management Action for the Vice Provost for Academic Resources and Dean of the College of Education: Establish a team with the knowledge and expertise to evaluate the KFAC's Business Plan;	The Vice Provost for Academic Resources agrees with all the recommendations. 1. The Vice Provost for Academic Resources with the Dean of the College of Education to compose an evaluation team with the knowledge and expertise to evaluate the KFAC's Business Plan. This team will consist of members of UNT and the community who can help to advise on individual components of the plan.	Dr. Allen Clark, Vice Provost for Academic Resources	4/01/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	13-027 UNT	Academic and Students	UNT Kristin Farmer Autism Audit	UNT	The UNT Kristin Farmer Autism Center's (KFAC) Business Plan does not appear to be achievable. The KFAC's Business Plan presents a detail cost structure for provided services as $5,500 per month per child, or $66,000 annually. KFAC was to service 40 children monthly generating an annual income of $2,640,000; however, the Center's capacity can only operate with 20 full-time and additional part-time clients. Additionally, there is no presentation or explanation of how these services will be paid by the client. Examples would include insurance coverage, partnering with local school districts, or scholarships.	High	Management Action for the Vice Provost for Academic Resources and Dean of the College of Education: Assure that all sources of revenue have been identified and validated;	2. Assure that all sources of revenue have been identified and validated through the development of a funding model of service provided by the center.	Dr. Kevin Callahan, Executive Director of the Kristen Farmer Autism Center	4/01/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	13-027 UNT	Academic and Students	UNT Kristin Farmer Autism Audit	UNT	The UNT Kristin Farmer Autism Center's (KFAC) Business Plan does not appear to be achievable. The KFAC's Business Plan presents a detail cost structure for provided services as $5,500 per month per child, or $66,000 annually. KFAC was to service 40 children monthly generating an annual income of $2,640,000; however, the Center's capacity can only operate with 20 full-time and additional part-time clients. Additionally, there is no presentation or explanation of how these services will be paid by the client. Examples would include insurance coverage, partnering with local school districts, or scholarships.	High	Management Action for the Vice Provost for Academic Resources and Dean of the College of Education: Perform a cost/benefit analysis of the KFAC; and	The Vice Provost for Academic Resources agrees with all the recommendations. 3. A cost/benefit analysis will be included as part of the updated business plan.	Dr. Kevin Callahan, Executive Director of the Kristen Farmer Autism Center	4/01/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	13-027 UNT	Academic and Students	UNT Kristin Farmer Autism Audit	UNT	The UNT Kristin Farmer Autism Center's (KFAC) Business Plan does not appear to be achievable. The KFAC's Business Plan presents a detail cost structure for provided	High	Management Action for the Vice Provost for Academic Resources and Dean of the College of Education:	The Vice Provost for Academic Resources agrees with all the recommendations.	Dr. Allen Clark, Vice Provost for Academic Resources	3/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	None	NA	None	NA	NA	NA	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	We performed a limited review of the control environment related to football ticket sales. We noted weaknesses related to complimentary and student tickets. These weaknesses included a lack of procedures for complimentary tickets and no reconciliations of complimentary tickets or unsold student tickets.	NA	We recommend that the Athletics department strengthen the controls related to complimentary tickets (including student tickets), develop procedures relating to complimentary tickets which should include documentation of each complimentary ticket recipient, and perform reconciliations of complimentary and student tickets.	The athletic department agrees with a recommendation that additional steps can be taken to further assure reconciliation/security of comp/students tickets. The athletic department will: 1. On a weekly basis reconcile a. student tickets b. student athlete tickets 2. Work with Ticketmaster to assure that all protocols are in place to link personnel who can print or distribute comp tickets. 3.	Mike Ashbaugh, Troy Taylor	1/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	Future game guarantees are not accrued when contracts are executed.	NA	We recommend that game guarantees be accrued in the financial reporting period when the contracts are executed.	The athletic department agrees to create accounts receivable for game contracts. We will consult with Financial Reporting to record existing and future contracts using GAAP as a guideline for recording these amounts. The athletic department notes that in most cases the guaranteed amount in the event a scheduled contest is not played is not the same as the face value of the contract when the game is played. Again we will consult with Financial Reporting to determine the amount to be recorded.	Mike Ashbaugh	1/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	NCAA Bylaw 11.2.2, Athletically Related Income, requires annual reporting of all athletically related income and benefits from sources outside the institution. This reporting is to also be provided to the President. During the audit, Athletics did not have all required reports on file for fiscal year 2013. The forms were subsequently completed and no third-party compensation was received by the Athletics Department employees that met the criteria to be disclosed	NA	We recommend that the Athletics Department develop a process for assuring that all reports are obtained and completed appropriately, and determine if any additional steps are necessary for this process to be fully compliant with NCAA Bylaw 11.2.2.	The athletic department has always collected all forms in a timely manner through the Compliance Office. This year due to a change in the Compliance Officer, all forms were not collected. To alleviate this from happening again the athletic department will: 1. Reinforce the responsibility of the Compliance Officer to create a list of staff required to submit forms. 2. Meet with staff and department personnel to get each form signed	Rick Villarreal, Mike Ashbaugh, Scott Hobbs	1/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	Future game guarantees are not recorded when contracts are executed.	NA	We recommend that game guarantees be recorded when the contracts are executed.	We will consult with Financial Reporting to record existing and future contracts using GAAP as a guideline for recording these amounts. The athletic department notes that in most cases the guaranteed amount in the event a scheduled contest is not played is not the same as the face value of the contract	Mike Ashbaugh	1/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	Non-cash benefits for Athletic Department Employees -When recalculating a sample of the calendar year 2012 W-2s and reviewing other supporting documentation, temporary housing benefits for several of the recently hired coaches should be evaluated for inclusion on the employees' W-2s as taxable income.	NA	We recommend that any necessary corrections be made to prior year W-2's.	The UNT System BSC agrees and will review the documentation provided by Internal Audit.	Carol McFarland, BSC Tax Accountant	3/31/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	In calendar year 2011, the tax treatment for employee cell phone allowances and cell phone purchase reimbursements was changed entity-wide to a non-taxable allowance. However, procedures have not been established requiring documentation to ensure that the cell phone expense reimbursements do not exceed the employee's actual business expense and the reimbursement is provided for the IRS required business purposes. The current cell phone allowance policies are not	NA	We recommend that the Vice President for Information Technology and CIO, in conjunction with the Business Service Center, review the current tax treatment practice for cell phone allowances and cell phone purchase reimbursements, and update the cell phone policy accordingly. Additionally, policy training to cell phone allowance recipients should be provided to ensure compliance with policy	The Vice Provost for Information Technology and CIO, in conjunction with the Business Service Center and IT Shared Services, will review the current tax treatment practice for cell phone allowances and cell phone purchase reimbursements and update the cell phone policy accordingly. Further, appropriate policy training for cell phone allowance recipients will be developed to ensure compliance with policy	John Hooper, UNT Vice Provost for Information Technology and CIO	9/1/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	When recalculating a sample of the calendar year 2012 W-2s and reviewing other supporting documentation, an overstatement of wages in one employee's W-2 Box 1 wages was identified. After consulting with the Business Service Center (BSC), it was determined that a year-end adjustment was made twice for covered wages. The BSC will issue a W-2c reducing covered wages by $1,765.93.	NA	We recommend that the Business Service Center review the current process for making year-end adjustments to all employee wages to ensure that all wages reported on the Institutions' W-2s are accurate.	The UNT System BSC agrees	Carol McFarland, BSC Tax Accountant	3/31/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	During the review of recruiting policies, it was noted that no policy manual exists, just a collection of documents. These documents did not address recruiting expenses.	NA	We recommend that policies be developed specific to recruiting expenses to assist in assuring compliance with all NCAA regulations.	The Athletic Department currently has documented procedures given to every new coach upon arrival at the University. The department currently: 1. Has a training session with each coach or staff as hired to cover policies 2. Gives each coach a NCAA Rule Book which lists all applicable rules and bylaws 3. Provides a hardcopy and online file of department policies on travel and credit card use 4. Annually test coaches on rules The athletic department agrees to review other university policy manuals to strengthen our existing policies and manuals.	Rick Villarreal, Mike Ashbaugh, Patty Wells, Becky Hall, Scott Hobbs	8/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	During the review of team travel policies, it was noted that the policies specific to team travel do not address all relevant NCAA Bylaws.	NA	We recommend that the policies be reviewed and updated to assure all significant team travel NCAA regulations are addressed.	The Athletic Department currently has documented procedures given to every new coach upon arrival at the University. The department currently: 1. Has a training session with each coach or staff as hired to cover policies 2. Gives each coach a NCAA Rule Book which lists all applicable rules and bylaws 3. Provides a hardcopy and online file of department policies on travel and credit card use 4. Annually test coaches on rules	Rick Villarreal, Mike Ashbaugh, Patty Wells, Becky Hall, Scott Hobbs	8/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	During the course of the review, we noted that detailed supporting documentation for two transactions was not available. These transactions were journal entries prepared by Athletics Department staff to move an expense into one account from another.	NA	We recommend that Athletics retain detailed supporting documentation for all journal entries.	It is not the practice of the Athletic Department to process journal entries without proper backup documentation. To ensure in the future there are no journal entries without documentation the Athletic Department agrees to do the following: 1. Require documentation review on all transactions with spot department checks. 2. The Athletic Department will follow the policy set by Financial Reporting for journal entry documentation.	Mike Ashbaugh, Troy Taylors	1/15/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	One expense was not fully supported by the supporting documentation. A travel voucher was reimbursed at $11,306.45, however only $9,873.34 of that expense could be matched to travel receipts. However, the documentation submitted included an explanation that there were issues with the billing from the hotel. This voucher was for hotel charges for temporary housing for new coaches. This expense was reclassified from Other Operating Expenses to Coaching Salaries, Benefits and Bonuses Paid by the University and Related Entities	NA	We recommend that only expenses that can be supported by receipts be paid. Additionally, temporary housing expenses should be handled via a purchase order.	The supporting documentation reviewed was only the partial items available at the time of the filing of the expense report. The balance of the documentation was available during the next month's expense statements. In addition, this particular bill was problematic due to a breach in normal hotel billing policies; the proper receipts and accounting were not available from the hotel. Documentation of these irregularities, including e-mails from hotel management, was attached to expense report. Concerning the travel voucher, housing was supplied and required by the Athletic Department during the recruiting period. The reclassification of expenses is a necessary process due to a number of factors both in athletics and other departments. The athletic department will conduct a review of why reclassifications were required.	Mike Ashbaugh, Troy Taylor	5/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	Twenty-eight percent of the invoices reviewed in our samples were paid more than 30 days from the date of the invoice. Additionally, 10% of the invoices, totaling $167,126.10, spanned two fiscal years resulting in expenses reported in the wrong financial reporting period.	NA	We recommend that the Athletics Department assure that all invoices are paid in a timely manner and that goods and services are paid and expensed in the year in which the expense occurred.	The first two bills reviewed were those with the longest pay date. Both were found to be delinquent from the company's issuing, one that had been sold 13 months ago. The athletic department intends to review each of the specified bills that were late in payment to identify where the delays are taking place in order to make sure that all bills are paid within the terms listed from the vendor. This process will take some time but will be completed by the end of March. The athletic department will immediately take the following actions: 1. Will conduct thorough review of payment process from P.O. to payment and each step in between. 2. Review and check the statement date of each bill submitted for	Mike Ashbaugh, Troy Taylor, Clara Richard	1/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 UNT	Governance and Regulatory Compliance	NCAA Agreed Upon Procedures	UNT	It was noted during the course of the review that all journal template entries booked by the any UNT department, including the Athletic Department, are booked on the general ledger without inclusion and review of supporting documentation by Financial Reporting. The current process of booking journal entries is for an employee to submit a journal template to Financial Reporting for review that consists of an account type match and a budget check. It is expected that the department has and maintains the supporting documentation for every journal template	NA	We recommend that Financial Reporting develop a written standard for journal entry documentation and review the supporting documentation for journal entries.	The Controller's Office and Financial Reporting are developing a written standard for journal entry documentation that will require all submitted journals with line item amounts $5K and above to include appropriate supporting documentation that fully explains the journal being booked to the system. Supporting documentation for journals with line item amounts less than $5,000 will continue to be retained within the originating department in accordance with UNT's	Lee Miara, Associate Vice President for Finance and Controller	6/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-002 SYS	Governance and Regulatory Compliance	FY 2013 Investments Review Audit	UNT System	As of August 31, 2013, UNT reported an investment in both agency securities and Small Business Administration (SBA's) bonds, however; UNT System Regulation 08.2000 does not include these investments as authorized investments. These investments were authorized by the policy in effect at the time of purchase. In fiscal year 2013, no new securities were purchased and future purchases are not planned. Two of the three agency securities matured in FY 2013, and one matured in September 2013.	Low	Recommended Management Action for Andrew Harris, Vice President for Finance and Administration (UNT): Assure all investments are authorized by current policy. Implementation will ensure that all investments are supported by a Board approved regulation.	Agree. The SBA investment will mature 9/25/2014. UNT will reinvest in compliance with the current investment regulations.	Jean Bush, Sr. Associate VP for Finance	9/25/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-002 SYS	Governance and Regulatory Compliance	FY 2013 Investments Review Audit	UNT System	UNT System, UNT, and UNT Dallas do not have fully executed bank depository agreements with Wells Fargo. The bank depository agreement with Wells Fargo expired August 31, 2013. A draft agreement has been completed, but the agreement has not been finalized and executed.	High	Recommendation for Allen Clemson, Vice Chancellor for Administration and Chief of Staff (UNT System), Andrew Harris, Vice President for Finance (UNT), and Carlos Hernandez, Vice President of Finance and Administration/CFO (UNT Dallas): Finalize the UNT System, UNT, and UNT Dallas Bank Depository Agreements with Wells Fargo. Implementation will help ensure that Board of Regents expectations are met, bank deposits are safeguarded, and any favorable terms are in force.	UNT Response: Although the written agreement between Wells Fargo bank and UNT expired in 2013, the parties have continued to operate under the existing agreement with the same terms until the new contract can be finalized. Management will continue to work with the Office of the General Counsel to finalize the written agreement and expects to have a newly executed agreement by April 1, 2014. UNT Dallas Response: Agree. Management will continue to work with the Office of the General Counsel to finalize the written agreement and expects to have a newly executed agreement by	UNT: Allen Clemson, Vice Chancellor for Administration UNT Dallas :Carlos Hernandez, Vice President for Finance and Administration/CFO – UNTD UNT System: Alan Stucky	4/1/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	14-002 SYS	Governance and Regulatory Compliance	FY 2013 Investments Review Audit	UNT System	The Investment Portfolio Summary graph reported in the UNT the Quarterly Investment Report for the period ending May 31, 2013 was not accurate. Additionally the earned income figure should have been $148,566.64 versus the $304, 933.53 reported.	Low	Recommended Management Action for Andrew Harris, Vice President for Finance and Administration (UNT): Review the UNT Quarterly Investment Report to assure the accuracy of information prior to the issuance of the quarterly report to the Board of Regents and posting of the report on the institution's investment disclosure website. Implementation will ensure that the information reported on a Quarterly Investment Reports is complete and accurate.	Agree. A correction to the May 31, 2013 quarterly investment report will be included with the next presentation of quarterly investment reports for the Board of Regents.	Jean Bush, Sr. Associate VP for Finance	5/20/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-002 SYS	Governance and Regulatory Compliance	FY 2013 Investments Review Audit	UNT System	A report of investment performance over the course of the year was not submitted to the Board of Regents at its first regularly scheduled board meeting following the end of the fiscal year as required by System Regulation 08.2000.	Moderate	Recommended Management Action for Allen Clemson, Vice Chancellor for Administration and Chief of Staff (UNT System): At the end of each fiscal year, prepare and submit a report of investment performance for the year to the UNT System Board of Regents at its first regularly scheduled board meeting following the end of the fiscal year. Implementation will assure compliance with UNT System Regulation, 08.2000.	UNT System Response: Agree. Submit a report of investment performance at the Board of Regents first regularly scheduled board meeting following the end of the fiscal year. Expected Implementation Date: Immediately	Carolyn Whitlock	2/7/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-002 HSC	Governance and Regulatory Compliance	FY 2013 Investments Review Audit	UNTHSC	UNTHSC did not include disclosure of an external investment advisor in response to the SAO's disclosure requirement question. UNTHSC answered "no" to the question "Does the institution employ outside investment advisors or managers." However, the response should be revised to yes, since the UNTHSC uses the UNTHSC Foundation for management of its endowment funds.	Moderate	Recommended action for Senior Vice President of Finance and Chief Finance Officer: Update the UNTHSC website investment disclosure to document use of an external advisor or managers pertaining to the use of the independent UNTHSC Foundation as an external investment advisor or manager. Compliance will ensure that regulatory reporting requirements are met and responses to requires questions have been properly noted.	Management agrees with recommendation. Management will update its website investment disclosures to reflect that UNTHSC uses and external advisor/manager, the UNTHSC Foundation, for management of some endowment funds.	Geoffrey Scarpelli, Controller and Chief Budget Officer	2/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-002 HSC	Governance and Regulatory Compliance	FY 2013 Investments Review Audit	UNTHSC	The first three quarterly investment reports for fiscal year 2013 were not published to the intuition's website within the timeframe required by the SAO. The quarterly investment reports for November 30, 2012, February 28, 2013, and May 31, 2013 were not published to the intuition's website until November 7, 2013. The SAO requires that quarterly reports be published on the institution's website within 90 days of the end of the quarter or 7 days after the investment report is presented to the Board, whichever occurs first. The August 31, 2013 quarterly report was published within SAO guidelines.	Low	Recommended action for Director of Financial Reporting: Publish Quarterly Investment Reports to the institutions website within 90 days after the end of the quarter or 7 days after the investment report is presented to the Board, whichever occurs first. Implementation will help ensure transparence and that SAO reporting requirements are met.	Management agrees with recommendation. Management will implement procedures to ensure that Quarterly Investment Reports are published to the institution's website within 90 days of the end of the quarter or 7 days after the report is presented to the Board, whichever occurs first. Expected Implementation Date: Previously Implemented. Individual Responsible for Implementation: Geoffrey Scarpelli, Controller and Chief Budget Officer	Geoffrey Scarpelli, Controller and Chief Budget Officer	2/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-002 HSC	Governance and Regulatory Compliance	FY 2013 Investments Review Audit	UNTHSC	UNTHSC Annual Tracking Report for Investment Reporting for fiscal year 2012 was not submitted within the timeframe required by the SAO. The Annual Tracking Report for Investment Reporting sends investment website locations to the SAO. For fiscal year 2012, the report was not submitted to the SAO until February 1, 2013. The fiscal year 2013 annual tracking report was submitted on December 11, 2013.	Low	Recommended action for Director of Financial Reporting: Send the Annual Tracking Report for Investment Reporting to the SAO by December 31 of each year. Implementation will help ensure that Rider 5 reporting requirements are met.	Management agrees with recommendation. Management will implement procedures to ensure that the Annual Tracking Report for Investment Reporting is submitted to the SAO by December 31st of each year. Expected Implementation Date: Previously Implemented Individual Responsible for Implementation: Geoffrey Scarpelli, Controller and Chief Budget Officer	Geoffrey Scarpelli, Controller and Chief Budget Officer	2/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-002 HSC	Governance and Regulatory Compliance	FY 2013 Investments Review Audit	UNTHSC	UNTHSC does not have a current executed bank depository agreement with JPMorgan Chase. The current depository for UNTHSC is JPMorgan Chase. The bank depository agreement with JPMorgan Chase expired on August 31, 2012. The expired agreement states: "The term may be extended until such time as the successor shall have been duly selected and qualified, such extension not to exceed 60 days." According to the Chief Finance Officer of UNTHSC, a draft agreement has been completed, but the agreement has not been executed.	High	Recommended action for Senior Vice President of Finance and Chief Finance Officer: 4. Finalize and fully execute the UNTHSC Bank Depository Agreement with JPMorgan Chase. Implementation will help ensure that BOR expectations are met, bank deposits are safeguarded, and any favorable terms are in force.	Management agrees with recommendation. Although the written agreement between J.P. Morgan Chase Bank expired in 2012, the parties have continued to operate under the agreement with the same terms until the new contract can be finalized. Management will continue to work with the Office of General Counsel to finalize the written agreement.	John A. Harman, Senior Vice President for Finance and CFO	4/1/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	14-002 HSC	Governance and Regulatory Compliance	FY 2013 Investments Review Audit	UNTHSC	UNTHSC does not have a Management Agreement with the UNTHSC Foundation to manage UNTHSC Medical Professional Liability Self-Insurance Funds. UNTHSC has an executed management agreement with the UNTHSC Foundation for the management of institutional tobacco funds, but this agreement does not include the management of Medical Professional Liability Self-Insurance Funds.	Moderate	Recommended action for Senior Vice President of Finance and Chief Finance Officer: Execute a new exhibit to the current agreement with the UNTHSC Foundation to include the management of Medical Professional Liability Self-Insurance Funds. Implementation will help ensure that Medical Professional Liability Self-Insurance Funds are adequately safeguarded and invested.	Management agrees with recommendation. Prior to January 17, 2014 an Exhibit did not exist. However, management executed Exhibit C to the Investment Management Agreement between the UNTHSC and the UNTHSC Foundation on January 17th for the management of the Medical Professional Liability Self Insurance Funds. The change in institutional Finance leadership in early FY2013 may have contributed to the delay in submittal since funds were initially invested with the Foundation prior to the transition in leadership.	John A. Harman, Senior Vice President for Finance and CFO	2/7/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-002 HSC	Governance and Regulatory Compliance	FY 2013 Investments Review Audit	UNTHSC	Signatory authority for the former UNTHSC Vice President of Finance and CFO was not removed from the bank account until ten months after he left his position. The former Vice President of Finance and CFO for UNTHSC remained with signatory authority over ten months while not in a role to warranting that authority.	Low	Recommended actions for Controller and Chief Budget Officer: Develop a process to ensure that banking signatory authority cards are updated immediately to accurately reflect changes to personnel and only individuals with proper authority are active. Implementation will help ensure funds are adequately safeguarded and controlled.	Management agrees with recommendation. Management will work with system business service center and commercial banking personnel to ensure that banking signature cards submitted for changes in authorized personnel are updated in the electronic signature system in a timely fashion and only individuals with proper authority are active.	Geoffrey Scarpelli, Comptroller and Chief Budget Officer	3/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	13-010 HSC	Information Technology	UNT Health NextGen EPM Post-Implementation Review	UNTHSC	During the prior administration, contract Amendments required for the NextGen EPM System functionality totaling more than $1.02 million were approved and executed internally, but without the consent of UNT System Board of Regents. The NextGen EPM system implementation included two original contract amendments. The two contract amendments were presented and approved by the Board of Regents on May 12, 2011 in the amount of $2.45 Million ($2 Million for professional services and $450,000 for hardware and infrastructure). Beginning on January 20, 2012, the first of an additional 17 contract amendments totaling $1,058,112 were approved and executed due to the unforeseen need to 1) implement a separate bill center for Correctional Medicine and 2) additional applications licenses related to medical student and resident activity. Each individual contract amendment was approved and executed by the management of UNTHSC leadership; however, no additional approval or Board Order was provided to the Board of Regents noting the additional amendments and cost.	High	Recommendations for the current Senior Vice President for Finance and CFO: Ensure procedures are established for the new UNTHSC Administration to ensure approval of the UNT System Board of Regents related to Regents Rules requiring Board approval for all purchases exceeding $1 million. Implementation will provide assurance that the Board of Regents are aware of and approve all contract amendments related to projects that in aggregate total more than $1 million.	Management agrees. Additional contract amendments were executed over an eleven month period that in total exceeded $1M. This was necessary to expand functionality and include the Correctional Medicine practice which was not envisioned in the original project scope. Management will develop a written procedure to be followed by all areas of the institution and, in support of Regents Rule 3.9, that reinforces the importance of management fully evaluating project scope and related estimated expenditures for contracted services. If, subsequent to Board approval, project scope is materially expanded or enhanced by an amount or cumulative amounts exceeding $1M, management will inform the Board and seek advance approval where required.	John A. Harman- Senior Vice President for Finance and CFO	6/1/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	13-010 HSC	Information Technology	UNT Health NextGen EPM Post-Implementation Review	UNTHSC	Access privileges to the UNTHSC network and NextGen EPM system were not immediately disabled when users terminate their employment from the UNT Health. The NextGen EPM system is used by UNT Health for patient scheduling, reporting, and claims management including billing and payment posting. Both a UNTHSC network account and EPM user account are required in order to access the system. A review of active NextGen EPM user accounts in August 2013 revealed the following: • Five active NextGen EPM user accounts were for users that were no longer employed by UNT Health. • Five active NextGen EPM user accounts were for former residents no longer working at UNT Health. Further testing of the corresponding network accounts identified the following: • Six network accounts, including four employees and two residents, were active. Dates of termination for these employees ranged from December 2012 to June 2013. • Two network accounts, including one employee and one resident, were disabled within two and three months of termination. • Two network accounts, including one employee and one resident, were immediately disabled.	Moderate	Recommendations for the Director, Process Improvement: Develop and implement a termination checklist for supervisors' that includes a step to notify Information Technology and Records and Information Management of a user's termination so network access can be disabled immediately.	What Action Management Commits To Do: 1. A termination checklist for UNT Health Clinic Supervisors that includes notification to terminate a user's NextGen access and network access will be created and distributed. UNT Health has also approved the implementation of the following to address the recommendations above: 1. NextGen has been configured to disable a user that has not logged into NextGen within a 30 day time period. these scenarios require intervention/review by the HIM Security Division.	Jolie Allen, Director, Process Improvement, UNT Health Steve Woodall, Director, Records and Information Management	5/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	13-010 HSC	Information Technology	UNT Health NextGen EPM Post-Implementation Review	UNTHSC	Access privileges to the UNTHSC network and NextGen EPM system were not immediately disabled when users terminate their employment from the UNT Health. The NextGen EPM system is used by UNT Health for patient scheduling, reporting, and claims management including billing and payment posting. Both a UNTHSC network account and EPM user account are required in order to access the system. A review of active NextGen EPM user accounts in August 2013 revealed the following: • Five active NextGen EPM user accounts were for users that were no longer employed by UNT Health. • Five active NextGen EPM user accounts were for former residents no longer working at UNT Health. Further testing of the corresponding network accounts identified the following: • Six network accounts, including four employees and two residents, were active. Dates of termination for these employees ranged from December 2012 to June 2013. • Two network accounts, including one employee and one resident, were disabled within two and three months of termination. • Two network accounts, including one employee and one resident, were immediately disabled.	Moderate	Recommendations for the Director, Process Improvement: Submit notifications to deactivate network access for active EPM users who are no longer employed with UNT Health.	What Action Management Commits To Do: 2. Network access for users who are no longer employed has already been deactivated. UNT Health has also approved the implementation of the following to address the recommendations above: 2. NextGen also forces a user to change their password after 120 days. If the password is not changed, the account locks and disables the user from logging in. (This follows the network security protocol as well.) these scenarios require intervention/review by the HIM Security Division.	Jolie Allen, Director, Process Improvement, UNT Health Steve Woodall, Director, Records and Information Management	5/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	13-010 HSC	Information Technology	UNT Health NextGen EPM Post-Implementation Review	UNTHSC	Access privileges to the UNTHSC network and NextGen EPM system were not immediately disabled when users terminate their employment from the UNT Health. The NextGen EPM system is used by UNT Health for patient scheduling, reporting, and claims management including billing and payment posting. Both a UNTHSC network account and EPM user account are required in order to access the system. A review of active NextGen EPM user accounts in August 2013 revealed the following: • Five active NextGen EPM user accounts were for users that were no longer employed by UNT Health. • Five active NextGen EPM user accounts were for former residents no longer working at UNT Health. Further testing of the corresponding network accounts identified the following: • Six network accounts, including four employees and two residents, were active. Dates of termination for these employees ranged from December 2012 to June 2013. • Two network accounts, including one employee and one resident, were disabled within two and three months of termination. • Two network accounts, including one employee and one resident, were immediately disabled.	Moderate	Recommendations for the Director, Records and Information Management: Update the UNT Health NextGen User Request Form to include a field for expiration dates.	What Action Management Commits To Do: 3. The UNT Health NextGen User Request form will include a field for an expiration date which will be filled in for those users who are given authorized access for a limited period of time.	Jolie Allen, Director, Process Improvement, UNT Health Steve Woodall, Director, Records and Information Management	5/15/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	13-010 HSC	Information Technology	UNT Health NextGen EPM Post-Implementation Review	UNTHSC	Access privileges to the UNTHSC network and NextGen EPM system were not immediately disabled when users terminate their employment from the UNT Health. The NextGen EPM system is used by UNT Health for patient scheduling, reporting, and claims management including billing and payment posting. Both a UNTHSC network account and EPM user account are required in order to access the system. A review of active NextGen EPM user accounts in August 2013 revealed the following: • Five active NextGen EPM user accounts were for users that were no longer employed by UNT Health. • Five active NextGen EPM user accounts were for former residents no longer working at UNT Health. Further testing of the corresponding network accounts identified the following: • Six network accounts, including four employees and two residents, were active. Dates of termination for these employees ranged from December 2012 to June 2013. • Two network accounts, including one employee and one resident, were disabled within two and three months of termination. • Two network accounts, including one employee and one resident, were immediately disabled.	Moderate	Recommendations for the Director, Records and Information Management: Provide training to supervisory personnel regarding the updated UNT Health NextGen User Request Form and process. Implementation will provide assurance that network and NextGen EPM user accounts are immediately disabled and active NextGen EPM users are current employees and residents.	What Action Management Commits To Do: 4. Training will be provided to UNT Health supervisors regarding the changes made to and the purpose of the UNT Health NextGen User request Form and process.	Jolie Allen, Director, Process Improvement, UNT Health Steve Woodall, Director, Records and Information Management	5/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	13-010 HSC	Information Technology	UNT Health NextGen EPM Post-Implementation Review	UNTHSC	Access privileges to the UNTHSC network and NextGen EPM system were not immediately disabled when users terminate their employment from the UNT Health. The NextGen EPM system is used by UNT Health for patient scheduling, reporting, and claims management including billing and payment posting. Both a UNTHSC network account and EPM user account are required in order to access the system. A review of active NextGen EPM user accounts in August 2013 revealed the following: • Five active NextGen EPM user accounts were for users that were no longer employed by UNT Health. • Five active NextGen EPM user accounts were for former residents no longer working at UNT Health. Further testing of the corresponding network accounts identified the following: • Six network accounts, including four employees and two residents, were active. Dates of termination for these employees ranged from December 2012 to June 2013. • Two network accounts, including one employee and one resident, were disabled within two and three months of termination. • Two network accounts, including one employee and one resident, were immediately disabled.	NA	NA	What Action Management Commits To Do: 5. The Chief Compliance and Risk Management Officer and the Director of IT Infrastructure and Security will conduct a review of the process in UNT Health of deactivating a user's access to the EPM /NextGen and the network once the user is no longer authorized to access those systems or other UNTHSC network resources. If needed, changes in the process will be implemented in addition to the changes outlined in this Action Plan. Implementation oversight for any changes recommended will be provided by the Dean of TCOM/Interim Chief Medical Officer for UNT Health Since the audit, UNT Health has also approved the implementation of the following to address the recommendations above:	Anthony Tissera, Director of IT Infrastructure and Security Anne E. Long, Chief Compliance and Risk Management Officer Dr. Don Peska, Dean – TCOM and Interim Chief Medical Officer - UNT Health	7/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	13-011 HSC	Academic and Students	Approval of Incidental Fees Review	UNTHSC	UNTHSC does not have documentation in place to formally delegate authority for approval and review of incidental fees. The incidental fees at UNTHSC are split into three different categories: course fees, library fines, and all other incidental fees. Each category of incidental fees currently has its own approval process. The following are the results of testing for each category tested. Of the 20 course fees tested: •Eight were appropriately approved by the BOR. •Ten were approved by the Provost without any formal delegation of authority from the President. •Two did not have approval documentation available. •Ten have not been reaffirmed since 1993. Of the seven library fees tested: •All seven were approved by the Library Director without any formal delegation of authority from the President. •Library fines were reviewed annually. Of the 29 other incidental fees tested: •Twenty-four were appropriately approved by the President. •Five did not have approval documentation available.	Moderate	Recommendations for Vice President of Administration & Chief of Staff: If the President elects to delegate authority to approve incidental fees, ensure appropriate documentation is in place to evidence such delegation. Further guidelines should also be documented outlining how often incidental fees are reviewed and reaffirmed.	Management Agrees. Management commits to work with the President and Provost to develop proper documentation of delegation of approval of incidental fees to the Provost from the President. In addition, Management will also develop and implement appropriate guidelines to ensure the required review and reaffirmation process occurs in compliance with state law and Regents Rules. Additional Comments: Once made aware of this compliance issue and prior to completion of this audit, the Provost's Office re-established procedures to ensure that incidental fees are being approved appropriately by the President until further documentation is developed.	Jennifer Treviño, Vice President of Administration & Chief of Staff	7/1/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	13-011 HSC	Academic and Students	Approval of Incidental Fees Review	UNTHSC	UNTHSC does not have documentation in place to formally delegate authority for approval and review of incidental fees. The incidental fees at UNTHSC are split into three different categories: course fees, library fines, and all other incidental fees. Each category of incidental fees currently has its own approval process. The following are the results of testing for each category tested. Of the 20 course fees tested: •Eight were appropriately approved by the BOR. •Ten were approved by the Provost without any formal delegation of authority from the President. •Two did not have approval documentation available. •Ten have not been reaffirmed since 1993.	Moderate	Recommendations for Vice President of Administration & Chief of Staff: Review all incidental fees to ensure appropriate approval and supporting documentation is in place. Implementation will help ensure that all incidental fees are properly approved in accordance to state law, and reviewed and reaffirmed periodically.	Management Agrees. Management commits to work with the President and Provost to develop proper documentation of delegation of approval of incidental fees to the Provost from the President. In addition, Management will also develop and implement appropriate guidelines to ensure the required review and reaffirmation process occurs in compliance with state law and Regents Rules. Additional Comments: Once made aware of this compliance issue and prior to completion of this audit, the Provost's Office re-established procedures to ensure that incidental fees are being approved appropriately by the President until further documentation is	Jennifer Treviño, Vice President of Administration & Chief of Staff	7/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-004 HSC	Academic and Students	Anatomical Lab Review Audit	UNTHSC	Required forms and fees were not processed to the SAB. Additionally, documentation was not retained or updated to evidence the Annual Cadaver and Use Report was filed for the period ended July 31, 2013. For four of the 18 files reviewed, a Form A indicating receipt of a donor cadaver had not been filed and the $8 SAB fee had not been remitted to the SAB. These donors were received in the lab during January 2013. Additionally, the Department did not retain a copy of the Annual Cadaver and Use Report filed with the SAB for the period ended July 31, 2013. Internal Audit could not confirm that the report was filed or was filed in a timely manner.	Moderate	Recommendations for the Director of Anatomical Services: Review donor records to ensure that all required forms and fees have been filed and submitted for all donors to the SAB.	Management agrees. A procedure plan is in the process of being created to address the SAB Coordination. Additionally, going forward a confirmation from the SAB will be obtained to evidence receipt of all required reports and will maintain copies of all documents filed with the SAB.	Robin Belcher, Director of The Willed Body Program	9/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-004 HSC	Academic and Students	Anatomical Lab Review Audit	UNTHSC	Required forms and fees were not processed to the SAB. Additionally, documentation was not retained or updated to evidence the Annual Cadaver and Use Report was filed for the period ended July 31, 2013. For four of the 18 files reviewed, a Form A indicating receipt of a donor cadaver had not been filed and the $8 SAB fee had not been remitted to the SAB. These donors were received in the lab during January 2013. Additionally, the Department did not retain a copy of the Annual Cadaver and Use Report filed with the SAB for the period ended July 31, 2013. Internal Audit could not confirm that the report was filed or was filed in a timely manner.	Moderate	Recommendations for the Director of Anatomical Services: Develop a process to ensure forms and fees are processed with the SAB and recorded properly	Management agrees. A procedure plan is in the process of being created to address the SAB Coordination. Additionally, going forward a confirmation from the SAB will be obtained to evidence receipt of all required reports and will maintain copies of all documents filed with the SAB.	Robin Belcher, Director of The Willed Body Program	9/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-004 HSC	Academic and Students	Anatomical Lab Review Audit	UNTHSC	Required forms and fees were not processed to the SAB. Additionally, documentation was not retained or updated to evidence the Annual Cadaver and Use Report was filed for the period ended July 31, 2013. For four of the 18 files reviewed, a Form A indicating receipt of a donor cadaver had not been filed and the $8 SAB fee had not been remitted to the SAB. These donors were received in the lab during January 2013. Additionally, the Department did not retain a copy of the Annual Cadaver and Use Report filed with the SAB for the period ended July 31, 2013. Internal Audit could not confirm that the report	Moderate	Recommendations for the Director of Anatomical Services: Obtain confirmation with the SAB to evidence their receipt of all required reports such as the Annual Cadaver and Use Report. Maintain copies of all documents filed with the SAB. Implementation will provide assurance that SAB forms, fees and reports are filed for each donor.	Management agrees. A procedure plan is in the process of being created to address the SAB Coordination. Additionally, going forward a confirmation from the SAB will be obtained to evidence receipt of all required reports and will maintain copies of all documents filed with the SAB.	Robin Belcher, Director of The Willed Body Program	9/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-004 HSC	Academic and Students	Anatomical Lab Review Audit	UNTHSC	Unauthorized individuals have card key access to the Laboratory and Embalming Room. As of January 30, 2014, the list of individuals with authorized card access to the Embalming room (RES 228) was 303 and the Gross Anatomy Lab (RES 242) was 2,380. Based on the review performed by the Department and Internal Audit of these lists, it was determined that there were 176 unauthorized users for the Embalming room and 1,839 unauthorized users for the Gross Anatomy Lab.	Moderate	Recommended action for the Director of Anatomical Services and Chair of Integrative Physiology: Remove access to the Laboratory and Embalming Room where bodies and anatomical specimens are held for unauthorized individuals.	Management agrees to review the Access List immediately and at the end of each semester, and send a list to Campus Police of individuals who need to have their badge access deactivated.	Sandra Clapp, Sr. Administrative Coordinator.	5/30/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-004 HSC	Academic and Students	Anatomical Lab Review Audit	UNTHSC	Unauthorized individuals have card key access to the Laboratory and Embalming Room. As of January 30, 2014, the list of individuals with authorized card access to the Embalming room (RES 228) was 303 and the Gross Anatomy Lab (RES 242) was 2,380. Based on the review performed by the Department and Internal Audit of these lists, it was determined that there were 176 unauthorized users for the Embalming room and 1,839 unauthorized users for the Gross Anatomy Lab.	Moderate	Recommended action for the Director of Anatomical Services and Chair of Integrative Physiology: Develop a process to periodically review the lists of individuals with Laboratory and Embalming Room access and remove unauthorized individuals. Implementation will provide assurance that only authorized individuals have access to the laboratories.	Management agrees to review the Access List immediately and at the end of each semester, and send a list to Campus Police of individuals who need to have their badge access deactivated.	Sandra Clapp, Sr. Administrative Coordinator.	5/30/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	14-004 HSC	Academic and Students	Anatomical Lab Review Audit	UNTHSC	The Department did not perform an informal bid process for selecting a vendor to perform crematorium services during the review period. The Department did not perform an informal bid process to obtain cremation services during the period under review. The Department has used the same vendor for many years.	Low	Recommendation for the Director of Anatomical Services: The Department should proceed through an informal bid process for crematorium services. Implementation will provide assurance that UNTHSC obtains the best value for services purchased and compliance with the UNTHSC Purchasing Guidelines.	Management agrees. At least 3 informal bids will be requested before issuing contract.	Robin Belcher, Director of The Willed Body Program	9/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-004 HSC	Academic and Students	Anatomical Lab Review Audit	UNTHSC	The Department does not have written policies and procedures for its operations including maintenance or records and for the proper disposal non-return cremains. The files and spreadsheets maintained by the Department noted many items that were incomplete and not updated in a timely manner. It was noted in 8 of 18 files in our sample that the donor checklist forms were not always fully completed or updated. Many were missing dates, for example, date of cremation, return of cremains, and cremains received by/sent were often not updated in	Low	Recommendation for the Director of Anatomical Services: In consultation with the Office of General Counsel, develop policies and written processes for all processes of the Department including maintenance of records and for the proper disposal of non-return cremains. Implementation of written procedures will provide for consistency and guidance with Departmental processes.	Management agrees. A Policy and Procedures document is being created.	Robin Belcher, Director of The Willed Body Program.	9/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-004 HSC	Academic and Students	Anatomical Lab Review Audit	UNTHSC	The Department does not maintain an inventory of anatomical specimens. The Department does not maintain an inventory of anatomical specimens. Anatomical specimens are removed from donors and retained in labeled boxes, in the lab, for teaching purposes. They are not numbered with the donors SAB number and can be retained in the lab after the donor has been cremated. Specimens are cremated when they are no longer usable. The cremains are not returned.	Low	Recommended action for the Director of Anatomical Services: Consider maintaining an inventory of anatomical specimens that contains an item number, date specimen retained, description and location. Implementation will provide assurance that the Department has a record of anatomical specimens.	Management agrees. A spread sheet will be created to document specimens and their locations. A form will be created for each specimen with a description and columns for: Date of check out, Name of person checking out, Date of check in, Name of person checking specimen back in.	Robin Belcher, Director of The Willed Body Program and Sandra Clapp, Sr. Administrative Coordinator.	7/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-010 SYS	Finance	Bank Account Authorization Review Audit	UNT System	A policy has not been established requiring executive level approval of checks exceeding a set monetary threshold.	High	Recommended action for the Vice Chancellor for Finance: Create a formal UNT System regulation or policy requiring executive level review and signature of checks for all transactions exceeding an established dollar threshold.	Management concurs with the recommendation to create a formal UNT System regulation requiring executive level review and signature of checks for all transactions exceeding an established dollar threshold. Management has assigned resources to begin the research and development of this policy and will quickly develop drafts for leadership review and approval. The Vice Chancellor for Finance will immediately establish an interim policy that will require the signature of the appropriate VC/VP for Finance on any check equal to or greater than $500,000 and the Chancellor/President for checks equal to or greater than $1,000,000.	VC for Finance	7/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-010 SYS	Finance	Bank Account Authorization Review Audit	UNT System	Employees with signature card authority also have access to alter the general ledger through the ability to process journal entries within the EIS PeopleSoft system. Internal Audit noted three instances where an authorized signer on the UNT general fund account and payroll account also had the authority to create and approve journal entries directly in the system.	High	Recommended actions for the Vice Chancellor for Finance: Review all current employees with bank signature authority and confirm appropriate segregation of duties exist.	Management concurs with the recommendation to review all current employees with bank signature authority and confirm appropriate segregation of duties exist. Immediate review is being completed in high priority areas with action being taken as warranted. A comprehensive review has also begun that will address all areas. An interim policy is being immediately established that the System Treasurer be responsible for adding and deleting all bank signatory authority. This immediate provision will include scheduled inventory and segregation of duties.	VC for Finance	7/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-010 SYS	Finance	Bank Account Authorization Review Audit	UNT System	The removal of signatory authority access for terminating employees from University bank accounts was not completed timely. Of the nine employees that left their signatory role during fiscal year 2013, five were not removed immediately from University bank accounts. Three employees were removed within two weeks. Additional review of the two remaining employees revealed the following: • One UNT employee remained with signatory authority over two years after retiring from the University. • One HSC employee held signature authority for over ten months while not in a role to warrant that authority, as also identified in the recent Fiscal Year 2013 Investment Review (Audit No. 14-002 HSC).	High	Recommended actions for the Vice Chancellor for Finance: Develop a process to ensure that banking signatory authority cards are updated immediately to accurately reflect personnel changes and only individuals with current fiduciary responsibility have bank signatory authority.	Management concurs with the recommendations that bank signatory authority is kept up to date and there is a policy created that specifies who will ensure they remain current at all times.	VC for Finance	7/1/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	14-010 SYS	Finance	Bank Account Authorization Review Audit	UNT System	The removal of signatory authority access for terminating employees from University bank accounts was not completed timely. Of the nine employees that left their signatory role during fiscal year 2013, five were not removed immediately from University bank accounts. Three employees were removed within two weeks. Additional review of the two remaining employees revealed the following: • One UNT employee remained with signatory authority over two	High	Recommended actions for the Vice Chancellor for Finance: Implement a System-wide policy specifying a responsible party to monitor University bank accounts for the prompt removal of individuals who no longer would have authorized banking signatory authority.	Management concurs with the recommendations that bank signatory authority is kept up to date and there is a policy created that specifies who will ensure they remain current at all times.	VC for Finance	7/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-010 SYS	Finance	Bank Account Authorization Review Audit	UNT System	UNT System, UNT, and UNT Dallas were not compliant with the records retention requirements outlined in 13 Tex. Admin. Code § 6.10 by not retaining historical signature cards. Signature cards for UNT, UNT Dallas, and UNT System bank accounts are shredded once they are superseded and not retained by UNT Financial Reporting personnel as required by the TAC.	Moderate	Recommended actions for the Vice Chancellor for Finance: Establish a process to ensure retention of signature cards, once superseded, through the end of the fiscal year and an additional three years in accordance with the state record retention requirements.	Management concurs with the recommendation and will ensure that policies, procedures, and processes are in place along with adequate staff training to retain records in compliance with The Texas State Records Retention Schedule.	VC for Finance	7/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-010 SYS	Finance	Bank Account Authorization Review Audit	UNT System	The Office of Financial Reporting & Operations discovered a University bank account which was being maintained at the department-level. In May of 2013, the UNT Financial Reporting personnel discovered the UNT's Federal Perkins Loans bank account was being managed in the Student Financial Aid and Scholarships Office.	Moderate	Recommended actions for the Vice Chancellor for Finance: Develop a UNT System policy that documents the authority and requirements to establish, maintain, update, and close bank accounts, which includes: • An annual confirmation verifying directly with the bank, all bank accounts bearing the name University of North Texas in their title, listed as their customer, or with a UNT tax ID number, and • A statement of where each entity's signature cards and policy statements are to be maintained.	Management concurs with the recommendation to develop a policy that documents the authority and requirement to establish, maintain, update, and close bank accounts. The policy will be comprehensive and not only address items presented in recommendation 6 but those policy matters presented above.	VC for Finance	7/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 SYS, 14-003 UNT, 14-003 HSC, 14-001 DAL	Governance and Regulatory Compliance	Chancellor's and Presidents' Reviews Audit	UNT System	Certain services over a several year period provided to or paid on behalf of the former UNT President qualify as a non-cash fringe benefit and may be subject to taxation under Internal Revenue Code. Services provided to or paid on behalf of the President include rent, electricity, water and waste services, automobile, automobile insurance, lawn service, maid service, NTTA toll service, and residential telephone service among others.	High	It is recommended that the Associate Vice Chancellor for Business Services: Coordinate with the Office of General Counsel to evaluate whether certain services provided as or paid on behalf of the former UNT President qualify as fringe benefits subject to taxation under the Internal Revenue Code (IRC) and amend any prior period tax reporting, as required. Implementation will ensure compliance with Internal Revenue Code.	The UNT System Business Service Center agrees with the recommendation. The UNT System Business Service Center will coordinate with the UNTS Office of General Counsel to evaluate any taxation required for the services provided to or on behalf of the former UNT President. If required, a W-2C will be issued to the individual and the IRS for each calendar year as necessary.	Carol McFarland, Tax Accountant	5/30/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	14-001 SYS, 14-003 UNT, 14-003 HSC, 14-001 DAL	Governance and Regulatory Compliance	Chancellor's and Presidents' Reviews Audit	UNT System	Policies do not specifically require itemized business meal receipts in accordance with IRS requirements. Some of the receipts submitted for reimbursement of business meals were not itemized and did not identify the number of meals provided or the number of individuals served on the vendor receipt. However, in accordance with institutional policies, the Chancellor's and Presidents' Offices noted the names of the individuals that were served.	Moderate	It is recommended that the Associate Vice Chancellor for Business Services:

In coordination with the Business Services Operations Committee, develop and implement a comprehensive system-wide travel and expense policy that includes a requirement that individuals seeking reimbursement for business meals to submit itemized meal receipts from the vendor that either lists the meals or the number of individuals served in support of reimbursement requests. Further, this travel and expense policy should be comprehensive and ensure compliance with all IRS requirements for travel and expenditure reimbursements. Implementation of a requirement that itemized receipts for business meals be included with all reimbursement requests should assure any tax issues related to business meals are addressed and it will assure that only allowable expenses are processed against certain fund types. Further, implementation will outline all IRS requirements for travel and expenditure reimbursements. | The UNT System Business Service Center agrees with the recommendation.
The BSC has submitted a draft travel management policy to the UNT System Administration for review. The standardized procedures outlining receipt requirements for business meals and meals while in a travel status will be updated in the Purchasing Guidelines and Travel Guidelines published on the BSC website to reflect this requirement. | Debbie Reynolds, Executive Director of Procurement Services | 5/1/2014 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2014 | 14-015 HSC & UNT | Governance and Regulatory Compliance | Cancer Prevention and Research Institute of Texas (CPRIT) Audit | UNTHSC, UNT | Fifteen areas were reviewed for compliance with CPRIT guidelines and institutional policies at UNTHSC and UNT. Exceptions were noted in the five areas below:
1. Reimbursement and Expenditure Reporting
Seven of 26 quarterly financial status reports reviewed were not submitted by UNTHSC within 90 days of the quarter covered as required.
2. Grant Closeout
The final financial status report for UNTHSC grant RP101399 was submitted 122 days after the grant end date and not within 90 days as required.
3. Expenditures
For the grants under review, non-travel expenditures totaling $110,111 were reviewed (or 59% of the total population: $187,227), as well as travel expenditures totaling $44,607 (or 100% of the population). The following results were noted from the testing:
    A. Non-travel labor charges for one temporary employee selected for testing totaling $2,414 on UNTHSC grant PP100195 could not be substantiated via supporting documentation. Subsequently, Internal Audit tested the additional $2,044 of temporary labor charges for this temporary employee during the testing period and was not able to substantiate them via supporting documentation.
    B. A review of non-travel expenditures for UNTHSC grant PP100069 found two mobile phone service charges that included an unallowable $10 telecommunication service fee (total $20).
4. Reporting | Moderate | Recommendations for AVP of Research Administration at UNTHSC:

Evaluate and improve the process for notifying:
a) Principal Investigators of upcoming due dates, and
b) Administration personnel when due dates have passed and a report has not been filed.
Implementation will provide assurance that grant conditions for reporting requirements and allowable | Notifications: Progress Reports
HSC currently distributes a 90 and 30 day courtesy notification to all Principal Investigators (PIs) for final progress reporting as part of the award close-out process. A copy of the report for the file is requested from the PI.
For CPRIT awards, OGCM will enhance this process by tracking submission dates for quarterly and annual progress reports and sending an additional email reminder to the PI with a copy to the department chair if the PI has not submitted the progress report 30 days past the sponsor due date.
Additional Comments: Progress reporting is the responsibility of the PI with the support of department administration. Progress reports do not require institutional level signatures. This PI responsibility is documented in university policies and procedures.
Notifications: Financial Reports
OGCM will set up milestones in EIS for all quarterly and final reporting periods and generate a monthly query to better track sponsor due dates. The query will be reviewed monthly by the Accountant and the Director of Grants and Contracts to provide better monitoring of sponsor due dates.
Notifications: Effort Reports
OGCM developed and implemented a new on-line effort reporting system in June 2014 with supporting policies and procedures. Campus training was completed February 2014. On-line tutorial training has been developed and will be located on the OGCM website to provide on-going training for all PIs and department staff. Effort reports are distributed three times a year, Fall, Spring, and Summer semesters. An | Mazen Barakat, Director of Grants and Contract Management | 9/30/2014 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	14-015 HSC & UNT	Governance and Regulatory Compliance	Cancer Prevention and Research Institute of Texas (CPRIT) Audit	UNTHSC, UNT	Fifteen areas were reviewed for compliance with CPRIT guidelines and institutional policies at UNTHSC and UNT. Exceptions were noted in the five areas below: 1. Reimbursement and Expenditure Reporting Seven of 26 quarterly financial status reports reviewed were not submitted by UNTHSC within 90 days of the quarter covered as required. 2. Grant Closeout The final financial status report for UNTHSC grant RP101399 was submitted 122 days after the grant end date and not within 90 days as required. 3. Expenditures For the grants under review, non-travel expenditures totaling $110,111 were reviewed (or 59% of the total population: $187,227), as well as travel expenditures totaling $44,607 (or 100% of the population). The following results were noted from the testing: A. Non-travel labor charges for one temporary employee selected for testing totaling $2,414 on UNTHSC grant PP100195 could not be substantiated via supporting documentation. Subsequently, Internal Audit tested the additional $2,044 of temporary labor charges for this temporary employee during the testing period and was not able to substantiate them via supporting documentation. B. A review of non-travel expenditures for UNTHSC grant PP100069 found two mobile phone service charges that included an unallowable $10 telecommunication service fee (total $20). 4. Reporting	Moderate	Maintain supporting documentation in accordance with record retention guidelines to evidence the dates of required report submission as well as for funds expended on CPRIT grants. Implementation will provide assurance that grant conditions for reporting requirements and allowable	Maintain supporting documentation: Report Submissions For CPRIT awards, OGCM will request and maintain all quarterly and annual progress reports. OGCM already maintains all quarterly and final financial reports and final progress reports.	Mazen Barakat, Director of Grants and Contract Management	9/30/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-015 HSC & UNT	Governance and Regulatory Compliance	Cancer Prevention and Research Institute of Texas (CPRIT) Audit	UNTHSC, UNT	Fifteen areas were reviewed for compliance with CPRIT guidelines and institutional policies at UNTHSC and UNT. Exceptions were noted in the five areas below: 1. Reimbursement and Expenditure Reporting Seven of 26 quarterly financial status reports reviewed were not submitted by UNTHSC within 90 days of the quarter covered as required. 2. Grant Closeout The final financial status report for UNTHSC grant RP101399 was submitted 122 days after the grant end date and not within 90 days as required. 3. Expenditures For the grants under review, non-travel expenditures totaling $110,111 were reviewed (or 59% of the total population: $187,227), as well as travel expenditures totaling $44,607 (or 100% of the population). The following results were noted from the testing: A. Non-travel labor charges for one temporary employee selected for testing totaling $2,414 on UNTHSC grant PP100195 could not be substantiated via supporting documentation. Subsequently, Internal Audit tested the additional $2,044 of temporary labor charges for this temporary employee during the testing period and was not able to substantiate them via supporting documentation. B. A review of non-travel expenditures for UNTHSC grant PP100069 found two mobile phone service charges that included an unallowable $10 telecommunication service fee (total $20). 4. Reporting	Moderate	Remove telecommunication service charges from CPRIT grants. Implementation will provide assurance that grant conditions for reporting requirements and allowable	Remove Telecommunication Services Charges OGCM will remove the telecommunication service charge for $20 from the CPRIT grant.	Mazen Barakat, Director of Grants and Contract Management	8/15/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-015 HSC & UNT	Governance and Regulatory Compliance	Cancer Prevention and Research Institute of Texas (CPRIT) Audit	UNTHSC, UNT	Fifteen areas were reviewed for compliance with CPRIT guidelines and institutional policies at UNTHSC and UNT. Exceptions were noted in the five areas below: 1. Reimbursement and Expenditure Reporting Seven of 26 quarterly financial status reports reviewed were not submitted by UNTHSC within 90 days of the quarter covered as required. 2. Grant Closeout The final financial status report for UNTHSC grant RP101399 was submitted 122 days after the grant end date and not within 90 days as required. 3. Expenditures For the grants under review, non-travel expenditures totaling $110,111 were reviewed (or 59% of the total population: $187,227), as well as travel expenditures totaling $44,607 (or 100% of the population). The following results were noted from the testing: A. Non-travel labor charges for one temporary employee	Moderate	Work with CPRIT to resolve expended funds that could not be substantiated. Implementation will provide assurance that grant conditions for reporting requirements and allowable	Work with CPRIT to resolve expended funds that could not be substantiated OGCM will work with CPRIT to resolve the expended funds on the hourly paid individual for which we were unable to locate timesheets. Additional Comments: Human Resources (HR) was unable to locate timesheets for one hourly paid individual; however, through a written letter to OGCM, the Director of Human Resources indicated during the specific dates of the requested timesheets, the employees who maintained the timekeeping records were relocated to a new building on campus. The letter also indicates a filing system has been established at the new location that ensures future compliance with record retention requirements for timekeeping records in accordance to university policy.	Mazen Barakat, Director of Grants and Contract Management	12/31/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2014	13-016 UNT	Finance	UNT Endowment Review Audit	UNT	The composition of the scholarship committee does not conform to requirements outlined in the Frank Bracken PLP Endowment MOU. The Director for Budget and Administration in the College of Business Dean's Office stated that "the committee does not fully meet the criteria included in the Gift Agreement." The conclusion was based on an email communication from an Administrative Coordinator in the Professional Leadership Program (PLP) College of Business, who described the composition of the Scholarship Committee as the Executive Director, the Assistant Director, and the Chairman of the PLP Advisory Board.	Low	Recommend for Director of the Professional Leadership Program (PLP): Reorganize the Frank Bracken PLP Endowment scholarship committee to include those individuals as prescribed by and agreed to in the Gift Agreement as follows: • At least three (3) College of Business faculty members; • Representatives of the PLP Advisory Board; • PLP Community Partners, and • College of Business Administration staff. Implementation will provided assurance of compliance with the gift agreement, and minimize the potential loss of endowment funds and other gifts, strained relations between donors and the University affecting future gifts, and negative publicity and damage to the University's reputation.	We agree that the scholarship committee was not properly constituted in accordance with the MOU. Because of difficulty in convening such a large group, the PLP director will first meet with the donor to discuss revising the MOU to allow a more streamlined committee, and will document the outcome appropriately. Following that meeting, the PLP director will closely adhere to the current or revised MOU, as applicable, in organizing the scholarship committee with oversight by the Dean's office.	Marilyn K. Wiley, Senior Associate Dean, College of Business	3/1/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-023 UNT	Finance	Adjusting Journal Entry Investigation	UNT	The Net Position in the FY2012 and FY2013 Financial Statements could be Overstated by as much $23 Million. – The former UNT Associate Vice President for Finance and Controller and the former Director of Financial Reporting and Operations were aware of the unreconciled differences and potentially uncollectible receivables prior to the issuance of the FY2012 and FY2013 UNT and UNTS financial statements. They directed and recorded this adjustment rather than valuating the validity of these differences as to whether they were true assets of the UNTS.	High	Develop and document a UNT Allowance for Doubtful Accounts Policy, based on historical receivable information, to establish guidelines for accurately estimating uncollectible amounts.	UNT/UNTS concur and will review the current UNT Allowance for Doubtful Accounts Policy in comparison to historical receivable collectability to ensure the Policy and related process results in an accurate estimate. Any required revisions to the current Policy will be completed before August 31, 2014. UNT/UNTS will periodically evaluate all receivables in light of this Policy to determine receivable collectivity and appropriate asset value. UNT/UNTS will also ensure all necessary action is taken relative to the referenced UNT adjusting journal entry and will recalculate the	Dan Stephens, Assistant Vice-Chancellor Finance/Controller	Original 08/31/14 Revised 08/31/16 Actual 08/16/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-004 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	The name of a former employee is listed as the contact on monthly statements	Moderate	Recommendation for the Chair of Finance, Insurance, Real Estate, and Law: Coordinate with the Vice President for Finance and Administration to correct the contact name on the monthly statement. Implementation will provide assurance that the current Vice President of Finance and Administration will be listed on the monthly statements and assist in assuring compliance with Section 3-2.	1. Management agrees. The chair of the FIREL department has scheduled a meeting for January 29, 2015 with the Vice President for Finance to discuss the issue.	The Chair of FIREL with assistance from the Vice President for Finance and Administration	1/29/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	12-003 SYS	Finance	Construction Close-out Process Review	UNT System	Three construction project accounts associated with completed projects at UNT Dallas remain open with deficit balances totaling $214,807. When a construction project has been determined to be substantially complete, this starts the beginning of the one year project warranty period. During this warranty period steps are usually taken by System Facilities to close the project by the end of the warranty period. However, this process has been delayed due to the deficit balances.	Low	Suggested Management Action for James Maguire, Vice Chancellor for Facilities Planning and Construction & Chief Architect: Work with UNT Dallas personnel and take appropriate steps to identify funding to cover the account deficits, and then close the open accounts associated with the construction of the buildings at UNT Dallas.	UNT System Facilities agrees with the report finding. 1)There are multiple accounts associated with the construction of the buildings at UNT Dallas. UNT System Facilities will meet with UNT Dallas budget personnel to identify appropriate expenditures that can be moved from deficit accounts to accounts with available funds and then assist them in the closing the associated accounts.	Don Lynch, Director of System Facilities Administration	1/31/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	12-003 SYS	Finance	Construction Close-out Process Review	UNT System	Three construction project accounts associated with completed projects at UNT Dallas remain open with deficit balances totaling $214,807. When a construction project has been determined to be substantially complete, this starts the beginning of the one year project warranty period. During this warranty period steps are usually taken by System Facilities to close the project by the end of the warranty period. However, this process has been delayed due to the deficit balances.	Low	Suggested Management Action for James Maguire, Vice Chancellor for Facilities Planning and Construction & Chief Architect: Develop procedures and controls to assure that construction accounts are closed in a timely manner and expenditures cannot be charged to accounts that will result in deficit spending. Implementation will ensure that UNT Dallas project accounts are closed and the deficit spending is addressed.	UNT System Facilities agrees with the report finding. 2)At the end of a project warranty period, UNT System Facilities will close all associated general ledger project accounts out within 12 months. In addition, a project close out checklist will be developed documenting the action steps taken to close the project and the date completed.	Don Lynch, Director of System Facilities Administration	1/31/2014	Closed
Internal	UNT System Internal Audit	Fiscal Year 2014	14-005 UNT	Governance and Regulatory Compliance	JAMP Review	UNT	Based on the results of the procedures performed, processes and controls related to JAMP financial activity appear to be effective and functioning as intended. Expenditures were in compliance with the JAMP Agreement and JAMP Expenditure Guidelines. In addition, the final FY 2013 JAMP Expenditure Report prepared by the Office of Research Services and submitted to the JAMP Council was accurate. Expenditures for fiscal year 2013 totaled $16,135; resulting in $677 in	NA	None	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation	UNTHSC	15-04-01 Safety: Chemical Safety: Respiratory Protection Program - During the consultation, SORM noted that according to their Safety Data Sheets, chemicals being used on campus have been assigned OSHA Permissible Exposure Limits and/or ACGIH Threshold Limit Values. However, no testing has been conducted to determine the level of the employees' exposure to these hazards.	NA	SORM recommends that UNTHSC measure the levels that the employees are exposed to. Based on the results of the testing, an OSHA-compliant respiratory protection program may need to be implemented.	We will partner with our School of Public Health to perform exposure assessments on employees.	Matthew Moncus, Director, Safety Office	9/30/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation	UNTHSC	15-04-02 Safety: Fire Safety: Sprinkler System Maintenance - During the consultation, SORM noted that UNTHSC has a functional sprinkler system in most of the buildings on campus. Annual maintenance is being conducted by a third-party vendor. Upon review, some of the quarterly tasks listed in NFPA-25 are not listed on the vendor-provided checklists, and therefore, are not being completed.	NA	SORM recommends that UNTHSC work with the third-party vendor and the UNTHSC maintenance personnel to ensure that all inspections, testing, and maintenance of the sprinkler systems conform to NFPA-25. If the vendor's procedures are out of compliance with this standard, SORM recommends that the university consider terminating the contract with this vendor as	We will meet with the vendor and discuss inspection procedures, requirements, and evaluate if the vendor can meet our needs. If they cannot we will begin the process of selecting a new vendor.	Matthew Moncus, Director, Safety Office	6/30/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation	UNTHSC	15-04-03 Safety: Hazard Communication: Eyewash Nozzle Caps (EAD Building) - SORM noted during the consultation that required nozzle caps on eyewash stations in the EAD Building were missing. Without these nozzle caps, dust and other debris can present an additional hazard to an employee flushing their eyes from a chemical exposure.	NA	SORM recommends that UNTHSC replace the required nozzle caps, as per the OSHA and ANSI standards.	Submitted work orders to have the nozzle caps replaced with a type that is not easily broken.	Matthew Moncus, Director, Safety Office	5/13/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation	UNTHSC	15-04-04 Safety: Fire Safety: GFCI (Electronic Water Fountain) - SORM noted during the consultation that an electronic water fountain in the library was not protected by a Ground Fault Circuit Interrupter, as required by the National Electrical Code.	NA	SORM recommends that UNTHSC provide this protection, either in the receptacle or on the circuit breaker.	Work order has been submitted to replace all outlets near water fountains with GFCI outlets.	Matthew Moncus, Director, Safety Office	6/30/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation	UNTHSC	15-04-05 Safety: Fire Safety: Standpipe Cap - SORM noted during the consultation that a standpipe in front of the cooling towers on Montgomery Street was missing one of its required caps. Without the required cap, debris may accumulate in the hose connection such that the system may malfunction.	NA	SORM recommends that UNTHSC replace this cap, as per the NFPA standard.	A work order has been issued to replace the cap.	Matthew Moncus, Director, Safety Office	5/31/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation	UNTHSC	15-04-06 Safety: Fire Safety: Sprinkler Heads - SORM noted during the consultation that two sprinkler heads in the EAD Building (one on the fourth floor, one on the fifth floor) were covered in dirt and debris. One sprinkler head on the fifth floor was ingressed into the ceiling tile.	NA	SORM recommends that UNTHSC repair these sprinkler heads, ensure that all inspections are done according to NFPA-25, and promptly correct any deficiencies once they are noted.	We will inspect the sprinkler heads more thoroughly and correct the deficiencies found. The Safety Office will assist in inspections to provide greater oversight in this task. A work order has been placed to repair the items observed during the inspection.	Matthew Moncus, Director, Safety Office	8/31/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation	UNTHSC	15-04-07 Safety: Fire Safety: Electrical Panelboard - SORM noted during the consultation that an electrical panelboard in the Internal Audit Building was missing a required knockout, thereby creating a	NA	SORM recommends that UNTHSC insert the required knockout, as per the National Electrical Code.	A work order has been submitted to replace the knockout in the panel.	Matthew Moncus, Director, Safety Office	5/31/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation	UNTHSC	15-04-08 Safety: Fire Safety: Exit Sign - SORM noted during the consultation that an exit sign on the 5th floor of the MET was incorrectly indicating a path of travel.	NA	SORM recommends that UNTHSC correct this sign to properly direct the flow of traffic in an emergency.	A work order has been submitted to change the signage.	Matthew Moncus, Director, Safety Office	5/31/2015	Closed
External	Counsel on Education for Public Health Accreditation Committee	Fiscal Year 2015	UNTHSC; CEPH Accreditation	Governance and Regulatory Compliance	National CEPH Certification	UNTHSC	Accreditation approved through 12/31/2022.	NA	None	NA	NA	NA	N/A
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System - University of North Texas Health Science Center Benefits Funding	UNTHSC	Based on the methodology used, the analysis identified no excess benefit expenditures or ineligible salary expenditures reimbursed paid to UNTHSC. Additionally, the AY2012 & AY2013 Accounting Policy Statement 011 forms submitted by UNTHSC were reviewed with no material issues identified.	NA	None	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Benefits Funding Proportionality Analysis University of	UNT System	Based on the methodology used, the analysis identified no excess benefit expenditures or ineligible salary expenditures reimbursed to UNTS.	NA	None	NA	NA	NA	N/A
External	Deloitte & Touche in conjunction with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System - University of North Texas at Dallas Benefits Funding Proportionality Analysis University of	UNT Dallas	The following exceptions were identified through the analysis of the appropriation year 2012 APS 011 form submitted to the TXCPA and should be discussed with TXCPA for any required remediation steps: · The appropriated amount for TRS expenditures through Fund 0001 was not included in Section 2.c of the finalized form. This amount was recorded as $0.00 instead of $353,077.69. · The TRS expenditure component of the local funds adjustment section of the APS 011 was reported as $41,430.00 instead of $394,507.69, which resulted in the GR-D local funds adjustment in Section 1 being reported as ($166,137.00) instead of ($210,107.00).	NA	None	NA	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Lack of Compliance with Generally Accepted Accounting Principles (GAAP): The process related to the preparation of the combined financial statements and related footnotes is not well defined and documented and does not require a detailed review and verification of financial information to substantiate the accuracy and completeness of the information presented. As a result, there is a risk that information is not properly presented or disclosed in accordance with GAAP. Some of the specific issues noted throughout this report point to specific errors identified, however there is a risk that other errors in the financial statements may exist and should be addressed to determine the proper presentation in accordance with GAAP.	High	Implement a process to validate financial statements are prepared and presented in accordance with GAAP. This should include implementing a process for proper detailed review by management of the financial statements. This process should include: -The definition of roles and responsibilities relative to the preparation and review of the financial statements; -The use of a footnote disclosure checklist to evaluate relevant footnotes are included; and -A detailed review of schedules supporting the financial statements, including the cash flow statement, the footnotes to the financial statements, and the management discussion and analysis. · Independently review the detail of the consolidation working papers for the financial statement line items and related footnotes for the fiscal year 2013 financial statements to identify errors or missing disclosures.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Financial Statement Integrity Thread and Account Reconciliation and Validation Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Lack of Compliance with Generally Accepted Accounting Principles (GAAP): The process related to the preparation of the combined financial statements and related footnotes is not well defined and documented and does not require a detailed review and verification of financial information to substantiate the accuracy and completeness of the information presented. As a result, there is a risk that information is not properly presented or disclosed in accordance with GAAP. Some of the specific issues noted throughout this report point to specific errors identified, however there is a risk that other errors in the financial statements may exist and should be addressed to determine the proper presentation in accordance with GAAP.	High	Independently review the detail of the consolidation working papers for the financial statement line items and related footnotes for the fiscal year 2013 financial statements to identify errors or missing disclosures.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Financial Statement Integrity Thread and Account Reconciliation and Validation Thread.	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Lack of Compliance with Generally Accepted Accounting Principles (GAAP): The process related to the preparation of the combined financial statements and related footnotes is not well defined and documented and does not require a detailed review and verification of financial information to substantiate the accuracy and completeness of the information presented. As a result, there is a risk that information	High	Perform an analysis of the Chart of Accounts to deactivate unnecessary or unused accounts, and implement procedures to review the Chart of Accounts on a periodic basis.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Financial Statement Integrity Thread and Account Reconciliation and Validation Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Inadequate Financial Reporting and Accountability Practices: Recent finance organizational changes, such as personnel departures, have left the finance organization without consistent leadership and process accountability.	High	Perform personnel assessments to determine whether knowledgeable employees with requisite higher education and governmental accounting and financial reporting experience are assigned to critical financial reporting positions. In addition, management should consider its current hiring practices in the evaluation, including minimum requirements for supervisory/managerial positions in order to promote accountability of financial processes.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Change Management and Governance Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Undocumented or Insufficiently Established Financial Policies and Procedures: While some financial policies and procedures have been established, there is currently no formal process in place to review, revise, and evaluate these guidelines on a periodic basis to facilitate applicability and pertinence and determine that they are consistently applied across the component institutions. In addition, the lack of formal review over policies and procedures subjects UNTS to potential non-compliance with GAAP, as well as regulatory and compliance requirements.	High	Institute an initiative to fully inventory and review existing financial policies and procedures. Additionally, consideration should be given, as part of this review, to determine whether policies and procedures fully meet management's intention and are in accordance with GAAP. A formal review process should be established to confirm policies and procedures are reviewed on periodic basis going forward (at least annually).	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, management has identified financially significant polices that are currently being drafted within the Policies & Procedures Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Improper Segregation of Duties (SOD) Between Job Responsibilities: Current practices indicate that measures to prevent or detect SOD conflicts have not been established by management. This includes preventative or detective measures within applications, business process, and recording of transactions to the general ledger.	High	Management should promptly establish policies and procedures to prevent the assignment of conflicting job duties. Consideration should be given to personnel job duties within individual applications, between applications, and manual activities performed outside of an application. Additionally, an initiative should be instituted to analyze current job responsibilities in order to identify and terminate SOD conflicts, including canceling system access for personnel that are no longer employed by UNTS or do not require access to particular application roles based on their job responsibilities.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread and IT Alignment Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Untimely, Incomplete, and Inaccurate Account Reconciliation Management Practices: Management of the account reconciliation process does not provide proper oversight of the accuracy of UNTS's general ledger and the financial statements. Specifically: · Account balances were not reconciled as of August 31, 2013; · The balances on the reconciliations did not agree to the general ledger and, if applicable, respective subsidiary ledgers; · The reconciliations were not reviewed in detail; · Reconciling items were not researched and cleared on a timely basis; and · The reconciliations were not performed on a timely basis.	High	Management should promptly establish procedures governing account reconciliation practices to confirm significant accounts are reconciled completely and on a timely basis. In addition, management should issue guidance on researching and resolving reconciling differences to confirm that such differences are investigated for proper accounting treatments. Management should also consider implementing processes to require a supervisor or manager with requisite knowledge of the account to review the reconciliation for completeness and accuracy, as well as standardize and define an appropriate account reconciliation.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Account Reconciliation and Validation Thread.	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Absence of Formal Journal Entry Review and Supporting Documentation Requirements: Current journal entry practices do not prevent nor detect the recording of invalid or unsupported transactions to the general ledger. Standards for supporting documentation and supervisor review have not been formally established across UNTS. As a result: · Journal entries are not properly supported; · Journal entries were made that are not properly reviewed by someone separate from the preparer; · Individuals in functions outside of the normal financial accounting and reporting function had the authority and responsibility to prepare and review journal entries; and · In a number of processes, transactions were accumulated to record journal entries once a month instead of each time a transaction occurred.	High	Promptly implement the following practices: Require that proper documentation be maintained with journal entries with financial reporting office.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread and Policies & Procedures Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Absence of Formal Journal Entry Review and Supporting Documentation Requirements: Current journal entry practices do not prevent nor detect the recording of invalid or unsupported transactions to the general ledger. Standards for supporting documentation and supervisor review have not been formally established across UNTS. As a result: · Journal entries are not properly supported; · Journal entries were made that are not properly reviewed by someone separate from the preparer; · Individuals in functions outside of the normal financial accounting and reporting function had the authority and responsibility to prepare and review journal entries; and · In a number of processes, transactions were accumulated to record journal entries once a month instead of each time a transaction occurred.	High	Perform an analysis of journal entries recorded in FY2013 and FYE 2014 to date to identify errors in reporting.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread and Policies & Procedures Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Absence of Formal Journal Entry Review and Supporting Documentation Requirements: Current journal entry practices do not prevent nor detect the recording of invalid or unsupported transactions to the general ledger. Standards for supporting documentation and supervisor review have not been formally established across UNTS. As a result: · Journal entries are not properly supported; · Journal entries were made that are not properly reviewed by someone separate from the preparer; · Individuals in functions outside of the normal financial accounting and reporting function had the authority and responsibility to prepare and review journal entries; and · In a number of processes, transactions were accumulated to record journal entries once a month instead of each time a transaction occurred.	High	Configure PeopleSoft to enforce that bookkeepers and approvers can only post/approve journal entries into the specific accounts to which they are assigned. Management should regularly review the list of accounts for which each bookkeeper is authorized to create entries.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread and Policies & Procedures Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Absence of Formal Journal Entry Review and Supporting Documentation Requirements: Current journal entry practices do not prevent nor detect the recording of invalid or unsupported transactions to the general ledger. Standards for supporting documentation and supervisor review have not been formally established across UNTS. As a result: · Journal entries are not properly supported; · Journal entries were made that are not properly reviewed by someone separate from the preparer; · Individuals in functions outside of the normal financial accounting and reporting function had the authority and responsibility to prepare and review journal entries; and · In a number of processes, transactions were accumulated to record journal entries once a month instead of each time a transaction occurred.	High	Configure PeopleSoft so that approvers cannot approve their own entries.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread and Policies & Procedures Thread.	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Absence of Formal Journal Entry Review and Supporting Documentation Requirements: Current journal entry practices do not prevent nor detect the recording of invalid or unsupported transactions to the general ledger. Standards for supporting documentation and supervisor review have not been formally established across UNTS. As a result: · Journal entries are not properly supported; · Journal entries were made that are not properly reviewed by someone separate from the preparer; · Individuals in functions outside of the normal financial accounting and reporting function had the authority and responsibility to prepare and review journal entries; and · In a number of processes, transactions were accumulated to record journal entries once a month instead of each time a transaction occurred.	High	Establish a formal written policy that disallows approvers from approving their own entries and/or from creating entries, sending them to a bookkeeper to place into PeopleSoft, and then approving them.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread and Policies & Procedures Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Absence of Formal Journal Entry Review and Supporting Documentation Requirements: Current journal entry practices do not prevent nor detect the recording of invalid or unsupported transactions to the general ledger. Standards for supporting documentation and supervisor review have not been formally established across UNTS. As a result: · Journal entries are not properly supported; · Journal entries were made that are not properly reviewed by someone separate from the preparer; · Individuals in functions outside of the normal financial accounting and reporting function had the authority and responsibility to prepare and review journal entries; and · In a number of processes, transactions were accumulated to record journal entries once a month instead of each time a transaction occurred.	High	Establish formal written policies that require entries to be reviewed by someone at least one level higher than their original creator.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread and Policies & Procedures Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Absence of Formal Journal Entry Review and Supporting Documentation Requirements: Current journal entry practices do not prevent nor detect the recording of invalid or unsupported transactions to the general ledger. Standards for supporting documentation and supervisor review have not been formally established across UNTS. As a result: · Journal entries are not properly supported; · Journal entries were made that are not properly reviewed by someone separate from the preparer; · Individuals in functions outside of the normal financial accounting and reporting function had the authority and responsibility to prepare and review journal entries; and · In a number of processes, transactions were accumulated to record journal entries once a month instead of each time a transaction occurred.	High	Establish dollar amount thresholds that each level of bookkeeper can create, as well as the minimum level of review required prior to posting.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread and Policies & Procedures Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Absence of Formal Journal Entry Review and Supporting Documentation Requirements: Current journal entry practices do not prevent nor detect the recording of invalid or unsupported transactions to the general ledger. Standards for supporting documentation and supervisor review have not been formally established across UNTS. As a result: · Journal entries are not properly supported; · Journal entries were made that are not properly reviewed by	High	Restrict the preparation and review of journal entries to individuals with financial accounting and reporting responsibilities.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread and Policies & Procedures Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Undocumented Business Processes: UNTS has not maintained written documentation for certain business processes identified as key by UNTS management. Management cannot efficiently identify, nor do they have sufficient documentation on, the significant flow of transactions, including ownership of the processes impacting its components and the consolidated financial statements.	High	Implement an initiative to document business processes to validate that current documentation is properly prepared and maintained.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread.	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Undocumented Business Processes: UNTS has not maintained written documentation for certain business processes identified as key by UNTS management. Management cannot efficiently identify, nor do they have sufficient documentation on, the significant flow of transactions, including ownership of the processes impacting its components and the consolidated financial statements.	High	Additionally, management should consider preparing desired end-state documentation, such as narratives and graphical process flows, as part of its finance transformation objectives to address identified process gaps.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Ineffective Internal Control Design and Implementation: There are currently no governing practices to determine proper internal controls over financial reporting have been established by UNTS management to meet management's financial reporting assertions. Additionally, upon comparison of UNTS's current internal control environment to industry leading practices, considerable gaps in the design and implementation of internal controls needed to facilitate the preparation of accurate and reliable financial reporting were identified.	High	Implement an initiative to re-engineer business processes to verify internal controls over financial reporting are appropriately identified, implemented, and monitored by leveraging a risk-based assessment methodology. As part of this initiative, management should determine that internal controls for the key processes identified by UNTS management meet the circumstances for its financial statement assertions. Management should consider adopting the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control-Integrated Framework as their basis for implementing effective internal	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Business Process Remediation Thread and Mock Audit Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Improper Design of Information Technology Controls: Management currently has internal control design gaps in the database security procedures supporting the PeopleSoft Financials application. Security administration roles have not been fully and formally defined, and the logging and review of security events are not performed. Additionally, management has not performed a review of the following applications related to financial statement audit: Blackbaud; HSC Health – UNT Health Epicor; Dining Services; Facilities; Telecom – MySoft; and Residential Management System (Housing).	Moderate	Implement a unified General Information Technology Controls (GITCs) framework for applications, databases, and operating systems that directly or indirectly impact the financial statements.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the IT Alignment Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Improper Design of Information Technology Controls: Management currently has internal control design gaps in the database security procedures supporting the PeopleSoft Financials application. Security administration roles have not been fully and formally defined, and the logging and review of security events are not performed. Additionally, management has not performed a review of the following applications related to financial statement audit: Blackbaud; HSC	Moderate	Management should perform a similar review of financially significant applications to assess the design and implementation of GITCs outside of PeopleSoft.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the IT Alignment Thread.	NA	NA	N/A
External	Deloitte & Touche in coordination with UNT System Internal Audit	Fiscal Year 2015	NA	Finance	University of North Texas System Financial Reporting Analysis	UNT System	Lack of Continuous Accounting and Technical Training for Financial Reporting Personnel: Financial reporting office staff and management receive insufficient training on accounting methodologies, generally accepted accounting principles, financial reporting, internal controls, PeopleSoft, and the application of policies and procedures.	High	Research and implement regular financial reporting office-wide trainings for staff and managers on GAAP, Texas accounting code, internal controls, PeopleSoft, and other pertinent issues. Management should foster a culture of learning and continuous improvement.	Through the UNTS Financial Transformation project sponsored by the Board of Regents and management, this observation is being addressed in the Change Management Thread.	NA	NA	N/A
External	Grant Thornton	Fiscal Year 2015	NA	Finance	Consolidated Annual Financial Report of the University of North Texas System	UNT System	In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the System as of August 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.	NA	None	NA	NA	NA	N/A
External	CPRIT	Fiscal Year 2015	NA	Research	Cancer Prevention and Research Institute of Texas (CPRIT) Report on the Schedule of Expenditures of State Awards	UNTHSC, UNT	In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of state awards for the CPRIT program of the University for the years ended August 31, 2013 and 2014, in accordance with accounting principles generally accepted in the United States of America. This audit was outsourced to Grant Thornton.	NA	None	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	CPRIT	Fiscal Year 2015	NA	Research	Cancer Prevention and Research Institute of Texas (CPRIT) program Report on Compliance for Cancer Prevention & Research Institute of Texas Financial Assistance Program	UNTHSC, UNT	As a result of our audit, we noted that the University had incomplete support for four out of the twenty-two and one out of twenty-five judgmentally selected expenditures for fiscal years 2013 and 2014, respectively. To be allowable under State awards, costs must have complete and adequate documentation. This audit was outsourced to Grant Thornton.	NA	We recommend that the University maintain supporting documentation in accordance with record retention guidelines to evidence that funds were properly expended relative to all CPRIT grants. We also recommend that the University work with the grantor agency to resolve expended funds that could not be substantiated.	Management agrees with the recommendation and will work with the Principal Investigators (PIs) and department administrators with CPRIT awards to review procedures for tracking and retaining appropriate documentation for participant incentive expenditures.	NA	NA	Closed
External	CPRIT	Fiscal Year 2015	NA	Research	Cancer Prevention and Research Institute of Texas (CPRIT) program Report on Compliance for Cancer Prevention & Research Institute of Texas Financial Assistance Program	UNTHSC, UNT	As a result of our audit, we noted that the University was reimbursed for one travel related expenditure, in which the travel did not occur, out of the twenty-five expenditures judgmentally selected for testing. The University did not subsequently reimburse CPRIT for the expenditure. This audit was outsourced to Grant Thornton.	NA	We recommend that the University implement controls that will identify all grant related travel credits so that they may be applied to the grant department. Any credits should be refunded in the financial status report.	BSC identified this problem and has changed the procedure to ensure payments are only made against actual receipts on rental vehicles. The Office of Grant and Contract Management is in the process of requesting a refund check to send to CPRIT.	NA	NA	Closed
External	CPRIT	Fiscal Year 2015	NA	Research	Cancer Prevention and Research Institute of Texas (CPRIT) program Report on Compliance for Cancer Prevention & Research Institute of Texas Financial Assistance Program	UNTHSC, UNT	As a result of our audit, we noted that one employee listed on the FY 2014 Time and Effort Report was not included in the Personnel Level of Effort in the approved budget. Additionally, we noted two Research Assistants were not included in the approved Personnel Level of Effort budget. This audit was outsourced to Grant Thornton.	NA	We recommend that the University review their policies and procedures to inform CPRIT of any changes made in personnel to the original approved grant budget. All employees who dedicate time to the project should either be included in the Personnel Level of Effort section of the approved grant budget or communicated to and approved by CPRIT.	Management agrees with the recommendation and will work with the PIs and department administrators to review procedures for managing the Personnel Level of Effort budget.	NA	NA	Closed
External	Merki & Associates P.C.	Fiscal Year 2015	NA	Governance and Regulatory Compliance	FY2014 NCAA Agreed-Upon Procedures (Athletics)	UNT	We obtained the intercollegiate athletics statements of revenue and expenses for the year ended August 31, 2014 as prepared by management and included herein. We compared the amounts on the statements to the fiscal year 2014 transactions listing or verified proper summarization of amounts from the transactions listing of the entire athletic department and found differences. These differences were primarily category misclassifications, which were subsequently corrected. Additionally, we performed a review of the transactions listing for items improperly excluded from the statements. No such amounts were found.	NA	Re-class all amounts listed on line 26 (equipment, uniforms and supplies) under Non-Program Specific report appropriately. Per the NCAA there should be no amounts on this line item for the Non-Program Specific report.	None	NA	NA	Closed
External	Merki & Associates P.C.	Fiscal Year 2015	NA	Governance and Regulatory Compliance	FY2014 NCAA Agreed-Upon Procedures (Athletics)	UNT	We obtained the intercollegiate athletics statements of revenue and expenses for the year ended August 31, 2014 as prepared by management and included herein. We compared the amounts on the statements to the fiscal year 2014 transactions listing or verified proper summarization of amounts from the transactions listing of the entire athletic department and found differences. These differences were primarily category misclassifications, which were subsequently corrected. Additionally, we performed a review of the transactions listing for items improperly excluded from the statements. No such amounts were found.	NA	Re-class all amounts listed on Line 25 (Team Travel) under department ID 60800 and 60816 in the Non-program Specific report to Line 35 (Other Operating Expenses).	None	NA	NA	Closed
External	Merki & Associates P.C.	Fiscal Year 2015	NA	Governance and Regulatory Compliance	FY2014 NCAA Agreed-Upon Procedures (Athletics)	UNT	We obtained the intercollegiate athletics statements of revenue and expenses for the year ended August 31, 2014 as prepared by management and included herein. We compared the amounts on the statements to the fiscal year 2014 transactions listing or verified proper summarization of amounts from the transactions listing of the entire athletic department and found differences. These differences were primarily category misclassifications, which were subsequently corrected. Additionally, we performed a review of the transactions listing for items improperly excluded from the statements. No such amounts were found.	NA	Provide explanations for the highlighted variances on each attached report. If any items need to be re-classified after examination of the variances please do so accordingly and re-submit the appropriate report(s) to our firm.	None	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2015	15-021	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2014	UNT	Cost of Attendance: Eligibility - Cost of Attendance - For 28 (47 percent) of 60 students tested, the University of North Texas (University) incorrectly or inconsistently calculated COA. Specifically, the University included loan fees for Direct PLUS Loans in the COA budget for all dependent students, regardless of whether those students received that type of loan. The University does not have a process to remove the loan fees from the COA budget if a student does not accept a Direct PLUS loan. Because the University included loan fees for those students, it over awarded financial assistance to 3 of those 28 students. Not removing Direct PLUS loan fees from COA when necessary could result in higher COA budgets and increases the risk of over awarding financial assistance.	NA	The University should: - Include loan fees in COA only for students who receive loans.	Cost of Attendance Management made changes to include loan fees in the COA budget only for students who receive loans. Implementation Date: August 2014 Responsible Persons: Dena Guzman-Torres and Lacey Thompson	Dena Guzman-Torres and Lacey Thompson	8/1/2014	Closed
External	State Auditor's Office	Fiscal Year 2015	15-021	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2014	UNT	Satisfactory Academic Progress : The University's SAP policy does not meet all federal requirements. As a result, for 6 (11 percent) of 54 students tested, the University did not correctly determine their SAP status. The University incorrectly disbursed financial assistance to five of the six students tested who did not meet SAP requirements. Having a policy that allows students to progress through their program at a pace that does not ensure that they will graduate within the maximum time frame increases the risk of federal assistance being disbursed to ineligible students. In addition, the University's SAP policy is less strict than its academic policy for graduate students. In addition, the University's SAP policy is	NA	The University should: - Ensure that its SAP policy meets federal requirements by calculating the quantitative pace requirement on a cumulative basis, rather than an annual basis; ensuring that the policy requires students to graduate within the maximum time frame; and making the policy at least as strict as its academic policy.	Satisfactory Academic Progress Management made changes to its SAP policy to meet federal requirements by calculating the quantitative pace requirement on a cumulative basis to ensure students graduate within the maximum time frame. For graduate students, management made changes to the policy to make it at least as strict as UNT's academic policy.	Dena Guzman-Torres and Lacey Thompson	8/1/2014	Closed
External	State Auditor's Office	Fiscal Year 2015	15-021	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2014	UNT	For 1 (3 percent) of 40 students tested, the University of North Texas (University) did not correctly verify all required information on the student's FAFSA and did not correct student ISIR information when required. The University incorrectly categorized Social Security benefits as untaxed income for that student, which resulted in an overstatement of the student's EFC. That error occurred as a result of a manual error in the University's verification process. When auditors brought that issue to the University's attention, it removed the Social Security benefits as untaxed income and submitted corrections to the student's ISIR. Not properly verifying FAFSA information can result in	NA	The University should accurately verify all required FAFSA information for students selected for verification and request updated ISIRs when required.	Management made changes to accurately categorize Social Security benefits for students selected for verification. Management corrected the ISIR information for the one student.	Dena Guzman-Torres and Lacey Thompson	12/1/2014	Closed
External	State Auditor's Office	Fiscal Year 2015	15-022	Finance	State of Texas Compliance with Federal Requirements for the Research and	UNT	None	NA	None	NA	NA	NA	N/A
External	State Auditor's Office	Fiscal Year 2015	15-313	Finance	Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2014	UNT	NA	NA	None	NA	NA	NA	N/A
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	COOP Plan Evaluation	UNTHSC	COOP-15-01 Continuity of Operations (COOP) Plan - Emergency Operations procedures are incorporated throughout the University's COOP Plan. A COOP Plan should be a stand-alone plan.	NA	UNTHSC should have a separate Emergency Operations Plan to respond to and recover from an emergency. The primary goal of continuity is the continuation of essential functions during all-hazards emergencies or other situations that may disrupt normal operations.	Greater distinction will be made between the COOP and the EOP.	Brandi Lara, Associate Director of Emergency Management and Business Continuity	8/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	COOP Plan Evaluation	UNTHSC	COOP-15-02 Emergency Relocation Group (ERG) - UNTHSC should identify alternates for the ERG.	NA	UNTHSC should identify alternates for the ERG. For key positions and leadership, Orders of Succession should be used instead of alternates. Also, ERGs should be informed of and officially accepted their roles and responsibilities, in writing.	The terminology has been changed and Orders of Succession has been implemented.	Brandi Lara, Associate Director of Emergency Management and Business Continuity	8/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	COOP Plan Evaluation	UNTHSC	COOP-15-03 Consideration should be given to the University of North Texas System Enterprise COOP to include all campuses.	NA	In the future, the University of North Texas may want to consider creating an enterprise COOP Program to include all campuses. Uniform standards would assist in limiting redundancy and creating an effective model for the system and its campuses.	This has been discussed between the campus emergency managers, but the System does not have a position responsible for coordination of a COOP program.	Matthew Moncus, Director, Safety Office	2/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	773-15-01	Finance	Post-Payment Audit	UNT Dallas	Payroll transactions and payroll deductions: Non-compliance with Human Resource Information System (HRIS) reporting requirements.	NA	The University must ensure that all payroll and personnel transactions are reported to HRIS in a timely manner: • Personnel transactions are timely when they are successfully reported to HRIS on or before the seventh day of the month following their effective date.	The University agrees with this finding and requirements. HRIS reporting is managed by the payroll area in the UNT System Controller's Office. The payroll system was upgraded to a new version of PeopleSoft during the time period of the review. Concurrently, the department experienced significant turnover in staffing and is now stabilized. However, the delayed reporting issue was corrected shortly after the system conversion was complete. New and existing employees are receiving training to ensure timely reporting is maintained.	Mary Davis, Director of Payroll	NA	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	773-15-01	Finance	Post-Payment Audit	UNT Dallas	Payroll transactions and payroll deductions: Non-compliance with Human Resource Information System (HRIS) reporting requirements.	NA	The University must ensure that all payroll and personnel transactions are reported to HRIS in a timely manner: • Payroll transactions are timely when they are reported and posted by the seventh day of the month following their payment date.	The University agrees with this finding and requirements. HRIS reporting is managed by the payroll area in the UNT System Controller's Office. The payroll system was upgraded to a new version of PeopleSoft during the time period of the review. Concurrently, the department experienced significant turnover in staffing and is now stabilized. However, the delayed reporting issue was corrected shortly after the system conversion was complete. New and existing employees are receiving training to ensure timely reporting is maintained.	Mary Davis, Director of Payroll	NA	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	773-15-01	Finance	Post-Payment Audit	UNT Dallas	Security: One employee who retained the security to expend funds after authority expired.	NA	The University must ensure that the person responsible for sending these requests to the Comptroller's office is aware of before the date the termination or revocation becomes effective. The University must also follow through with the Comptroller's office to ensure receipt of the request and removal of the employee's security.	The University agrees with this finding and recommendation. Despite UNT Dallas promptly initiating internal notices of terminated employees via an electronic payroll request, there was a breakdown of automatic electronic communication between the campus and UNT System which has since been remediated. Furthermore, the USAS security processing for all employees under the UNT System will be formally centralized by Sept. 1, 2015. The formalization of centralization will allow for improved communication and monitoring of employee terminations or revocations. Processes within the System will be established to ensure confirmation is received from the Comptroller's office after revocation requests are submitted and matched with employee terminations or USAS revocations.	Randall J. Saxon, Senior Director UNT System Business Support Services	9/1/2015	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	763-15-01	Finance	Post-Payment Audit	UNTHSC	Payroll transactions and payroll deductions: Non-compliance with Human Resource Information System (HRIS) reporting requirements.	NA	The Center must ensure that all payroll and personnel transactions are reported to HRIS in a timely manner: • Personnel transactions are timely when they are successfully reported to HRIS on or before the seventh day of the month following their effective date.	The UNT Health Science Center agrees with this finding and requirements. HRIS reporting is currently managed by the Payroll Department in the UNT System Controller's Office. The payroll system was upgraded to a new version of PeopleSoft during the time period of the review. Concurrently, the department experienced significant turnover in staffing and is now stabilized. However, it is important to note that the delayed reporting issue was corrected shortly after the system conversion was complete and all employees (new and existing) continue to receive ongoing training to ensure timely reporting is maintained.	Mary Davis, Director of Payroll	NA	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	763-15-01	Finance	Post-Payment Audit	UNTHSC	Payroll transactions and payroll deductions: Non-compliance with Human Resource Information System (HRIS) reporting requirements.	NA	The Center must ensure that all payroll and personnel transactions are reported to HRIS in a timely manner: • Payroll transactions are timely when they are reported and posted by the seventh day of the month following their payment	The UNT Health Science Center agrees with this finding and requirements. HRIS reporting is currently managed by the Payroll Department in the	Mary Davis, Director of Payroll	NA	Closed
External	Texas Higher Education Coordinating Board	Fiscal Year 2015	NA	Governance and Regulatory Compliance	Compliance Audit of Formula Funding (Division of Enrollment)	UNT	No findings/deficiencies.	NA	None	NA	NA	NA	N/A
External	CPRIT	Fiscal Year 2015	GS5184	Research	CPRIT Grant financial and compliance audit (State) (Office of Grant and Contract Administration)	UNT	No findings/deficiencies. This audit was outsourced to Grant Thornton.	NA	None	NA	NA	NA	N/A
External	OneStar Foundation	Fiscal Year 2015	GF4190, GF4236, GF4271	Research	OneStar financial and compliance audit (Federal) (Office of Grant and Contract Administration)	UNT	No findings/deficiencies.	NA	None	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Higher Education Coordinating Board	Fiscal Year 2015	GF4167 P-16	Research	College Readiness Grant financial audit (State) (Office of Grant and Contract Administration)	UNT	No findings/deficiencies.	NA	None	NA	NA	NA	N/A
External	Texas Higher Education Coordinating Board	Fiscal Year 2015	PF4006	Research	College Access Challenge Grant financial audit (State) (Office of Grant and Contract Administration)	UNT	No findings/deficiencies.	NA	None	NA	NA	NA	N/A
External	Sandia National Laboratories	Fiscal Year 2015	GF2659	Research	Sandia National Lab (Federal) financial and compliance audit (Office of Grant and Contract Administration)	UNT	No findings/deficiencies.	NA	None	NA	NA	NA	N/A
External	Merki & Associates P.C.	Fiscal Year 2015	NA	Governance and Regulatory Compliance	FY2014 NCAA Agreed-Upon Procedures (Athletics)	UNT	We obtained the intercollegiate athletics statements of revenue and expenses for the year ended August 31, 2015 as prepared by management and included herein. We compared the amounts on the statements to the fiscal year 2015 transactions listing or verified proper summarization of amounts from the transactions listing of the entire athletic department and found differences. These differences were primarily category misclassifications, which were subsequently corrected. Additionally, we performed a review of the transactions listing for items improperly excluded from the statements. No such amounts were found.	NA	Provide Direct Institutional Support budget vs actual figures for the year ended August 31, 2015 and explain any variances above 10% and $50,000.	None	NA	NA	Closed
External	Merki & Associates P.C.	Fiscal Year 2015	NA	Governance and Regulatory Compliance	FY2014 NCAA Agreed-Upon Procedures (Athletics)	UNT	We obtained the intercollegiate athletics statements of revenue and expenses for the year ended August 31, 2015 as prepared by management and included herein. We compared the amounts on the statements to the fiscal year 2015 transactions listing or verified proper summarization of amounts from the transactions listing of the entire athletic department and found differences. These differences were primarily category misclassifications, which were subsequently corrected. Additionally, we performed a review of the transactions listing for items improperly excluded from the statements. No such amounts were found.	NA	Confirm the placement of Medical Expenses and Insurance is in line with NCAA and University standards and best practices.	None	NA	NA	Closed
External	Merki & Associates P.C.	Fiscal Year 2015	NA	Governance and Regulatory Compliance	FY2014 NCAA Agreed-Upon Procedures (Athletics)	UNT	We obtained the intercollegiate athletics statements of revenue and expenses for the year ended August 31, 2015 as prepared by management and included herein. We compared the amounts on the statements to the fiscal year 2015 transactions listing or verified proper summarization of amounts from the transactions listing of the entire athletic department and found differences. These differences were primarily category misclassifications, which were subsequently corrected. Additionally, we performed a review of the transactions listing for items improperly excluded from the statements. No such amounts were found.	NA	Provide explanations for any variances that exceed 10% and $50,000. If any items need to be reclassified after examination of the variances, please do so accordingly and re-submit the appropriate reports.	None	NA	NA	Closed
External	Merki & Associates P.C.	Fiscal Year 2015	NA	Governance and Regulatory Compliance	FY2014 NCAA Agreed-Upon Procedures (Athletics)	UNT	We obtained the intercollegiate athletics statements of revenue and expenses for the year ended August 31, 2015 as prepared by management and included herein. We compared the amounts on the statements to the fiscal year 2015 transactions listing or verified proper summarization of amounts from the transactions listing of the entire athletic department and found differences. These differences were primarily category misclassifications, which were subsequently corrected. Additionally, we performed a review of the transactions listing for items improperly excluded from the statements. No such amounts were found.	NA	Confirm the placement of all NCAA distributions is in line with NCAA and University standards and best practices.	None	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Merki & Associates P.C.	Fiscal Year 2015	NA	Governance and Regulatory Compliance	FY2014 NCAA Agreed-Upon Procedures (Athletics)	UNT	We obtained the intercollegiate athletics statements of revenue and expenses for the year ended August 31, 2015 as prepared by management and included herein. We compared the amounts on the statements to the fiscal year 2015 transactions listing or verified	NA	Confirm no Prepaid Expenses exist for FY2016 that need to be moved to FY2015.	None	NA	NA	Closed
External	Texas Health and Human Services Commission (HHSC)	Fiscal Year 2015	UNTHSC 138980111.2.6	Research	Review of Project Milestone Progress; 1115 Waiver	UNTHSC	Midpoint Assessment: Identify Risk To Project Achievement - Project #138980111.2.6 This audit was outsourced to Myers and Stauffer, LLC.	NA	None	NA	NA	NA	N/A
External	Texas Health and Human Services Commission (HHSC)	Fiscal Year 2015	UNTHSC 138980111.1.7	Research	Review of Project Milestone Progress; 1115 Waiver	UNTHSC	Midpoint Assessment: Identify Risk To Project Achievement - Project #138980111.1.7 This audit was outsourced to Myers and Stauffer, LLC.	NA	None	NA	NA	NA	N/A
External	Texas Health and Human Services Commission (HHSC)	Fiscal Year 2015	UNTHSC 138980111.1.8	Research	Review of Project Milestone Progress; 1115 Waiver	UNTHSC	Midpoint Assessment: Identify Risk To Project Achievement - Project #138980111.1.8 This audit was outsourced to Myers and Stauffer, LLC.	NA	Possible Plan Modification: Provider (HHSC) should consider revising the language for the goal I-18.3 to make clear they are reporting on individuals. NOTE: HHSC completed revision.	NA	NA	NA	N/A
External	Texas Health and Human Services Commission (HHSC)	Fiscal Year 2015	UNTHSC 138980111.1.4	Research	Review of Project Milestone Progress; 1115 Waiver	UNTHSC	Midpoint Assessment: Identify Risk To Project Achievement - Project #138980111.1.4 This audit was outsourced to Myers and Stauffer, LLC.	NA	None	NA	NA	NA	N/A
External	National Science Foundation	Fiscal Year 2015	NA	Research	National Science Foundation (NSF) Desk Review of all NSF Awards (OGCA)	UNT	NA. This was outsourced to Booze-Allen-Hamilton.	NA	None	NA	NA	NA	N/A
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	769-15-01	Finance	Post-Payment Audit	UNT System	Payroll transactions and payroll deductions: Incorrect payment of accrued vacation time.	NA	We recommend the System enhance its internal controls to prevent incorrect payments of accrued vacation time. The System should consider recovering the amount of overpayments in accordance with Texas Government Code, Chapter 666, unless it determines it is not cost effective to do so. In addition, the System must compensate the employee for the underpaid amount.	The UNT System Administration agrees with this finding and requirements. During the time period audited, the Payroll Department was in a stage of transition to a centralized, shared service organization established to provide payroll services to all UNT System institutions. The UNT System is also currently undergoing a major financial transformation to review all financial-related processing activities throughout all institutions. All payroll processing activities are being reviewed to establish best practices and controls that will help minimize errors in the future. Vacation payouts were calculated using an annualized approach. The underpayment error identified an unknown weakness in this approach and therefore identified a need to change the methodology, which has since been made. Also, under the historical practice, individual vacation payout calculations were completed with no review. A new process has been implemented that provides for a secondary review of payout calculations. The two overpayments that were the results of human error were analyzed to determine the cost/benefit for attempting to collect overpayments from past employees.	Abdul Mohammad, Senior Director of Operations	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	769-15-01	Finance	Post-Payment Audit	UNT System	Payroll transactions and payroll deductions: Incorrect longevity payment amount.	NA	The System should verify months of service data for its employees and enhance its internal controls to prevent incorrect longevity payment amounts. In addition, the System should verify all personnel files and ensure that prior state service is properly verified and documented for its employees.	The UNT System Administration agrees with this finding and requirements. During the time period audited, the Human Resources Department was in a stage of transition to a centralized, shared service organization established to provide HR related services to all UNT System institutions. The UNT System is currently undergoing a major financial transformation to review all financial-related processing activities throughout all institutions. Longevity processing is being reviewed to establish best practices and controls that will help minimize errors in the future. The Human Resources Department will finalize implementation of an automated process that calculates state service date and create a Prior	Luis Lewin, Associate Vice Chancellor Human Resources	Original 09/01/2016 Revised 01/31/2018	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	769-15-01	Finance	Post-Payment Audit	UNT System	Payroll transactions and payroll deductions: Non-compliance with Human Resource Information System (HRIS) reporting requirements.	NA	The System must ensure that all payroll and personnel transactions are reported to HRIS in a timely manner: • Personnel transactions are timely when they are successfully reported to HRIS on or before the seventh day of the month following the effective date.	The UNT System Administration agrees with this finding and requirements. HRIS reporting is currently managed by the Payroll Department in the UNT System Controller's Office. The payroll system was upgraded to a new version of PeopleSoft during the time period of the review. Concurrently, the department experienced significant turnover in staffing and is now stabilized. However, it is important to note that the delayed reporting issue was corrected shortly after the system conversion was complete and all employees (new and existing) continue to receive ongoing training to ensure timely reporting is maintained.	Abdul Mohammad, Senior Director of Operations	NA	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	769-15-01	Finance	Post-Payment Audit	UNT System	Payroll transactions and payroll deductions: Non-compliance with Human Resource Information System (HRIS) reporting requirements.	NA	The System must ensure that all payroll and personnel transactions are reported to HRIS in a timely manner: • Payroll transactions are timely when they are reported and posted in HRIS by the seventh day of the month following the payment date.	The UNT System Administration agrees with this finding and requirements. HRIS reporting is currently managed by the Payroll Department in the UNT System Controller's Office. The payroll system was upgraded to a new version of PeopleSoft during the time period of the review. Concurrently, the department experienced significant turnover in staffing and is now stabilized. However, it is important to note that the delayed reporting issue was corrected shortly after the system conversion was complete and all employees (new and existing) continue to receive ongoing training to ensure timely reporting is maintained.	Abdul Mohammad, Senior Director of Operations	NA	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	769-15-01	Finance	Post-Payment Audit	UNT System	Security: • Four employees who retained the ability to expend funds after termination.	NA	The System must ensure that the person responsible for sending the Comptroller's office the notifications is aware of the designated employee's revocation on or before the date the revocation becomes effective. The System must also follow through with the Comptroller's office to ensure receipt of the request and removal of the employee's security.	The UNT System Administration agrees with this finding and requirements. The process and oversight of managing approvers for expenditures was placed under scrutiny and a new centralized tracking process has been identified to improve controls in this area. This new centralization process will be implemented next fiscal year (beginning Sept. 1, 2015) to better monitor employee terminations and remove expenditure authorization in a timely manner. Future system enhancements are planned to include automated notification of employees terminating who have senior level authority for expenditure approvals and access to critical systems, including USAS, HRIS, banking and internal systems. The UNT System Administration will also work closely with the State Comptroller's Office to confirm receipt of requests related to terminating access in the future.	Joey Saxon, Senior Director UNT System Business Support Services	12/31/2015	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	769-15-01	Finance	Post-Payment Audit	UNT System	Security: • One employee who retained the security to expend funds after authority expired.	NA	The System must ensure that the person responsible for sending the Comptroller these notifications is aware of the designated employee's revocation on or before the date the revocation becomes effective. The System must also follow through with the Comptroller to ensure the receipt of the notification and that the removal of the employee's security occurs.	The UNT System Administration agrees with this finding and requirements. The process and oversight of managing USAS access was placed under scrutiny and a new centralized tracking process has been identified to improve controls in this area. This new centralization process will be implemented next fiscal year (beginning Sept. 1, 2015) to better monitor employee terminations and remove access in a timely manner. Future system enhancements are planned to include	Joey Saxon, Senior Director UNT System Business Support Services	12/31/2015	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Comptroller of Public Accounts	Fiscal Year 2015	769-15-01	Finance	Post-Payment Audit	UNT System	Internal Control Structure: Two employees can adjust payment instructions in the Texas Identification Number System (TINS) and approve paper vouchers.	NA	The System should periodically review the controls over expenditure processing and segregate each task to the extent possible to ensure that no individual is able to process payments without oversight.	The UNT System Administration agrees with this finding and requirements. The UNT System is also currently undergoing a major financial transformation to review all financial related processing activities throughout all institutions. All USAS, TINS and signature card processing activities are being reviewed lo establish best practices and	Joey Saxon, Senior Director UNT System Business Support Services	12/31/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	15-07-01 Safety: Electrical Safety: Adequate Power (Chemical Bunker) SORM noted during the consultation that UNT-Denton was utilizing an extension cord as a permanent conduit of power in the chemical bunker outside of the Chemistry Building.	NA	SORM recommends that UNT-Denton install the correct number and array of electrical power receptacles and circuits to meet the electrical needs of the chemical bunker, as per the OSHA standard referenced below. Reference: OSHA, 20 CFR 1910.305(g)(1)(iii)[A]	NA	Charlie Fox, Director of Environmental Management	9/19/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT Dallas	15-07-01 Safety: Electrical Safety: Knockouts in Electrical Panelboard SORM noted during the consultation that knockouts were missing from a panelboard on the fourth floor of Building 1 in the mechanical room.	NA	SORM recommends that UNT-Dallas insert the proper knockouts per the electrical code. Reference: NFPA-70 (2014), "National Electrical Code," Article 110.12[A]	This recommendation was completed on 08/12/2015	Wayne McInnis, Assistant Director for Facilities	8/31/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation	UNT System	15-07-01 Safety: Emergency Management: Shelter-in-Place Drill SORM noted during the consultation that UNT-System has not yet conducted a shelter-in-place drill for employees located in the building at 1901 Main Street in Dallas.	NA	SORM recommends that UNT-System conduct a shelter-in-place drill for these employees in order to enhance their knowledge of appropriate protocols in the event of an emergency. Reference: RMTSA Guidelines, Volume III, Section Two, Chapter 6, Subchapter 6.5	A shelter-in-place drill will be conducted for the UNT System building.	Justin Stewart, Assistant Director Emergency Programs & Investigations Coordinator	9/30/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	15-07-02 Safety: Electrical Safety: GFCI for Vending Machines (Terrill Hall) SORM noted during the consultation that the cord-and plug-connected vending machines in Terrill Hall did not have a ground-fault circuit interrupter as an integral part of the attachment plug.	NA	SORM recommends that UNT-Denton protect these machines by complying with the relevant section of the National Electrical Code, as referenced below. Reference: NFPA-70 (2014), "National Electrical Code," Article 422.51(A) and (B)	NA	Randy Fite, Senior Director, Facilities Maintenance	12/31/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT Dallas	15-07-02 Safety: Fire Safety: Fire Door Rating SORM noted during the consultation that the walls in Room 361 of Building 1, the server room, were 1-hour fire rated. However, the door of the room was missing the correct marking to determine its fire rating.	NA	SORM recommends that UNT-Dallas work with the door manufacturer to determine its fire rating, mark it properly, or replace it if it is insufficient for this location. References: NFPA-101 (2015), "Life Safety Code," Chapter 7.2.1.15.2; NFPA-80 (2016), "Fire Doors and Opening Protectives," Chapters 4.1.4, 4.1.4.2.1, and 4.2.1.1	Dallas Facilities will work with DFW Door to determine the fire rating.	Wayne McInnis, Assistant Director for Facilities	9/30/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	15-07-03 Safety: Accessibility: Fire Extinguisher Containers (Terrill Hall) SORM noted during the consultation that the metal fire extinguisher containers in Terrill Hall, which were between 27 and 80 inches from the floor, appeared to be protruding more than 4 inches from the wall	NA	SORM recommends that UNT-Denton install boxes from the bottom of the fire extinguisher containers to the floor to meet Texas Accessibility Standard requirements. If they are fewer than 4 inches from the wall, no action would be necessary. Reference: Texas Accessibility Standards, Chapter 3, Section 307,	NA	Randy Fite, Senior Director, Facilities Maintenance	3/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT Dallas	15-07-03 Safety: Electrical Safety: Vending Machines/GFCI SORM noted during the consultation that the cord-and plug-connected vending machines on the UNT-Dallas campus did not have a ground-fault circuit interrupter as an integral part of the attachment plug.	NA	SORM recommends that UNT-Dallas protect these machines by complying with the relevant section of the National Electrical Code, as referenced below. Reference: NFPA-70 (2014), "National Electrical Code," Article 422.51(A) and (B)	Inline GFCI Cord sets have been ordered for the vending machines.	Wayne McInnis, Assistant Director for Facilities	9/30/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	15-07-04 Safety: Fire Safety: Housekeeping (Terrill Hall - Basement) SORM noted during the consultation that a large quantity of bankers' boxes and other paperwork has accumulated in the basement of Terrill Hall, representing an increased fire load for the building.	NA	SORM recommends that UNT-Denton remove these items from this area and store them in a manner that does not represent such a hazard. Reference: RMTSA Guidelines, Volume III, Section Two, Chapter 6, Subchapter 6.8	NA	Vicki Campbell, Psychology Chair	8/31/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	15-07-05 Safety: Fire Safety: Exit Signage (Terrill Hall) SORM noted during the consultation that one emergency egress in Terrill Hall lacked code-compliant exit signage.	NA	SORM recommends that UNT-Denton erect and maintain exit signage in this area that meets the requirements of the Life Safety Code, as referenced below. References: NFPA-101 (2014), "Life Safety Code," Chapters 39.2.10; 7.10.2.1; 3.3.188.6	NA	Randy Fite, Senior Director, Facilities Maintenance	12/15/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	15-07-06 Safety: Fire Safety: Marking of Kitchen Appliances SORM noted during the consultation that some of the mobile cooking appliances in the kitchen of Bruce Hall had not had their proper locations marked relative to the fire suppression nozzles in the ventilation hoods.	NA	SORM recommends that UNT-Denton have a qualified professional determine the proper locations for these (and all) mobile kitchen appliances relative to the fire suppression system's nozzles, and then mark the locations in some manner, as per the NFPA referenced below. Once marked, all appliances should be returned to their proper locations after cleaning, etc., to maintain the integrity of the ventilation-hood fire suppression	NA	Bill McNeace	8/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	15-07-07 Safety: Fire Safety: Emergency Egress (Bruce Hall Kitchen - Serving Area) SORM noted during the consultation that the emergency egress for employees working the serving lines in the Bruce Hall Dining Facility does not appear to comply with the Life Safety Code with regard to unobstructed access to an exit point in the event of an emergency.	NA	SORM recommends that UNT-Denton arrange the egress in this area such that the Authority Having Jurisdiction (the State Fire Marshal's Office) finds the required path of travel to be acceptable and in accordance with the requirements of the Life Safety Code. References: NFPA-101 (2014), "Life Safety Code," Chapters 39.2.1.1; 7.1.10.2.2; 7.5.2.1	NA	Randy Fite, Senior Director, Facilities Maintenance	8/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	15-07-08 Safety: Hazard Communication/Chemical Safety/GHS: Pool Chemicals a) SORM noted during the consultation that the Material Safety Data Sheets being used in the training room are outdated, and do not meet the requirements of the current OSHA Hazard Communication Standard with regard to the Globally Harmonized System of Classification and Labelling of Chemicals (GHS.)	NA	SORM recommends that UNT contact all of their chemical manufacturers (for all campuses/locations where chemicals are being used) and request GHS-compliant Safety Data Sheets, which are mandatory for manufacturers to supply to employers as of June 1, 2015.	NA	Charlie Fox, Director of Environmental Management	9/19/2015	Closed
External	State Office of Risk Management	Fiscal Year 2015	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	15-07-08 Safety: Hazard Communication/Chemical Safety/GHS: Pool Chemicals b) SORM noted during the consultation that no measurements of levels of exposure to the pool chemicals being used in the training room have been conducted and documented to determine if established threshold limits could be exceeded by employees using	NA	SORM recommends that UNT-Denton determine and document the level of exposure that these employees have and then determine (based on information contained within the new Safety Data Sheets to be provided by the chemical manufacturers) how to protect the employees with administrative, engineering, and/or Personal Protective	NA	NA	NA	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Hartford Steam Boiler Inspection and Insurance Company (HSB), Steritech Group Inc.	Fiscal Year 2015	NA	Governance and Regulatory Compliance	Loss Prevention Report, Food Safety Audit	UNT	21 reports/audits performed; 34 findings identified. For more detailed information please see the reports from Risk Management.	NA	NA	NA	NA	NA	N/A
External	Hartford Steam Boiler Inspection and Insurance Company (HSB)	Fiscal Year 2015	NA	Governance and Regulatory Compliance	Loss Prevention Report	UNTHSC	2 reports prepared; no findings identified. For more detailed information please see the reports from Risk Management.	NA	NA	NA	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Bruce Hall Bruce Hall is a 247 room four story structure classified as a mixed occupancy consisting of existing dormitory, and assembly. Features of fire protection include a complete fire alarm system, smoke detection, sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 1 The basement area located under the kitchen has only one means of egress and was formally considered a normally unoccupied space that was used for storage only. Within the last year or so two offices and a large dishwashing unit were installed in the area. This changed the area use to a normally occupied area since employees now work in the space and a second approved means of egress is now required.	Second exit to be planned and installed.	NA	8/1/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Bruce Hall Bruce Hall is a 247 room four story structure classified as a mixed occupancy consisting of existing dormitory, and assembly. Features of fire protection include a complete fire alarm system, smoke detection, sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 2 The music practice cube area on the first floor has only one means of egress and has low headroom due to mechanical equipment hanging from the ceiling. NFPA 101, Life Safety Code, Chapters 29.2.4.1, 7.4.1.1 and 7.1.5.1	Second exit to be planned and installed.	NA	8/1/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Bruce Hall Bruce Hall is a 247 room four story structure classified as a mixed occupancy consisting of existing dormitory, and assembly. Features of fire protection include a complete fire alarm system, smoke detection, sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 3 In the first floor laundry / old elevator control equipment the old elevator control cage area has liquid in the drip pan under the unit that appears to be hydraulic fluid. NFPA 101, Life Safety Code, Chapters, 4.6.12.1	Inquiring with the elevator maintenance company about completing an equipment demo.	NA	8/1/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton	UNT	Bruce Hall Bruce Hall is a 247 room four story structure classified as a mixed occupancy consisting of	NA	FINDING 4 Dormitory rooms are not provided with a required exit path diagram on or immediately	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed

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External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193C	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNT	Building 1104 Finding 1 The sprinkler system lacks a current annual inspection tag. The last inspection tag is dated 2009.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	NA	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Building 1104 Finding 1 The sprinkler system lacks a current annual inspection tag. The last inspection tag is dated 2009.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Fire sprinkler system will be inspected and updated as required.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Building 1104 Finding 1 The sprinkler system lacks a current annual inspection tag. The last inspection tag is dated 2009.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Completed.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Building 1104 Finding 2 The fire alarm system lacks a current annual inspection tag. The last inspection tag is dated 1994. The Fire alarm control panel indicates a trouble signal and is also in alarm status as well as the alarm silence switch has been activated. It is unknown by the Risk Management	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Fire alarm system will be inspected and updated as required.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Building 1108 Unit 3000 Finding 1 The directional exit sign by room 3012 does not work when tested in the battery backup power mode.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Facilities will repair exit sign.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193C	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNT	Building 1108 Unit 3000 Finding 1 The exit door by rooms 3000 and 3042 lack an approved landings outside the door.	NA	NFPA 101, Life Safety Code, Chapters 39.2.1.1, 7.2.1.3.2 and 7.1.10.1	NA	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Building 1108 Unit 3000 Finding 2 The main entrance/exit door is equipped with panic hardware and has an additional locking device installed.	NA	NFPA 101, Life Safety Code, Chapters 39.2.2.2.1, 7.2.1.5.12 and 7.2.5.10.2	Door systems will remove additional locking device.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Building 1108 Unit 3000 Finding 3 The exit door by room 3042 lacks an approved landing outside the door. Vegetation has been cut down outside the door and the remains of the bush create a tripping hazard.	NA	NFPA 101, Life Safety Code, Chapters 39.2.1.1, 7.2.1.3.2 and 7.1.10.1	Facilities will remove vegetation and add sidewalk.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Building 1112 Unit 4000 Finding 1 The training room has on occupant load in excess of 100 when the room divider is open and lacks the required panic hardware on the doors.	NA	NFPA 101, Life Safety Code, Chapter 13.2.2.2.3	Will install panic hardware.	NA	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Building 1112 Unit 4000 Finding 1 The training room has on occupant load in excess of 100 when the room divider is open and lacks the required panic hardware on the doors.	NA	NFPA 101, Life Safety Code, Chapter 13.2.2.2.3	Panic hardware will be installed.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Building 1112 Unit 4000 Finding 2 The fire alarm panel lacks a current annual inspection tag. The last inspection tag is dated February 2013.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Fire Systems to conduct inspection.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/23/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Building 1112 Unit 4000 Finding 3 The fire sprinkler system lacks a current annual inspection tag. The last inspection tag is dated February 2013.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Fire Systems to conduct inspection.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Clark Hall Clark Hall is a 233 room three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	College Inn The College Inn consist of four three-story buildings with a total of 286 rooms classified as a mixed occupancy consisting of existing apartment, dormitory, assembly and business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 1 The West section second floor by the 200 number rooms and third floor by the 300 number rooms exterior walkways have dead ends in excess of the allowed 20 foot maximum. NFPA 101, Life Safety Code, Chapters 29.2.1, 31.2.1 and 7.5.3.3	We have hired licensed engineer (RL Woods) to perform an assessment of the balconies and design the new stairs needed. The assessment has been performed and we are waiting on the final report. Once we have the report and subsequent drawings we will hire a contractor to install.	NA	8/1/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	College Inn The College Inn consist of four three-story buildings with a total of 286 rooms classified as a mixed occupancy consisting of existing apartment, dormitory, assembly and business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 2 The South East side of the building exterior walkway has dead ends on the second and third floor in excess of the allowed 20 foot maximum allowed. NFPA 101, Life Safety Code, Chapters 29.2.1, 31.2.1 and 7.5.3.3	We have hired licensed engineer (RL Woods) to perform an assessment of the balconies and design the new stairs needed. The assessment has been performed and we are waiting on the final report. Once we have the report and subsequent drawings we will hire a contractor to install.	NA	8/1/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	College Inn The College Inn consist of four three-story buildings with a total of 286 rooms classified as a mixed occupancy consisting of existing apartment, dormitory, assembly and business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 3 The McCoy room lacks emergency lighting NFPA 101, Life Safety Code, Chapters 13.2.9.1 and 7.9.1	Completed	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	College Inn The College Inn consist of four three-story buildings with a total of 286 rooms classified as a mixed occupancy consisting of existing apartment, dormitory, assembly and business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 4 The mechanical chase areas have unsealed penetrations. NFPA 101, Life Safety Code, Chapters 4.6.12.1 and 8.3.5.1	Sealing penetrations in progress.	NA	1/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	College Inn The College Inn consist of four three-story buildings with a total of 286 rooms classified as a mixed occupancy consisting of existing apartment, dormitory, assembly and business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from	NA	FINDING 5 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Crumley Hall Crumley Hall is a 121 room three-story mixed occupancy consisting of existing dormitory and business. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Honors Hall Honors Hall is a 200 room five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 A communicating space between the first and second floors exists and is open to the egress corridor on the second floor. NFPA 101, Life Safety Code, Chapters 29.3.1.1.1 and 8.6.6	Anticipating on adding sheetrock and glass walls with sprinklers on one side.	NA	8/1/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Honors Hall Honors Hall is a 200 room five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A is a 476 room seven-story high-rise, classified as a mixed occupancy of existing dormitory and assembly. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Unsealed penetrations exist in the wall separating the basement mechanical room and the adjoining occupancy at the HVAC ducting. NFPA 101, Life Safety Code, Chapters 4.6.12.1 and 8.3.5.1	Sealing penetrations in progress.	NA	12/19/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A is a 476 room seven-story high-rise, classified as a mixed occupancy of existing dormitory and assembly. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs	NA	FINDING 2 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is a 476 room eight-story high-rise, classified as a mixed occupancy of existing dormitory and business. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 1 Multiple exit doors including the main entrance are equipped with electronically controlled egress system that does not meet NFPA 101 Life Safety Code requirements in the following areas or written documentation was not available at the time the inspection was conducted... • The doors shall unlock upon activation of the fire sprinkler system	Fire and Door Systems will reconfigure delayed-egress locking system to meet NFPA 101, Chapters 39.2.2.2.5 and 7.2.1.6.1 and add required sign at doors.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	11/30/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 2 The front main entrance doors have delayed egress locking devices installed. Assembly occupancy shall not have delayed egress locking devices on the main entrance/ exit doors. NFPA 101, Life Safety Code, Chapters 13.2.2.2.5 and 7.2.1.6.1	Fire and Door Systems will research solutions.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	4/30/2015	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 3 The north east exit door by the fire alarm control panel is equipped with panic hardware and has an additional key locking device installed. NFPA 101, Life Safety Code, Chapters 39.2.2.2.1, 7.2.1.5.12, 7.2.1.5.1 and 7.2.1.5.10.2	Door systems will remove locking device.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	2/26/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 4 Both sets of exit doors leading to the playground are equipped with panic hardware and have an additional key locking device installed.	Door systems will remove locking device.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	2/26/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 5 The playground exit gate is equipped with a maglock with a request to exit button and also has standard latching lever hardware installed. Opening the gate requires more than the one motion allowed by the code.	Fire and Door Systems will remove standard gate latching lever and ensure maglock releases upon loss of building power and activation of the fire sprinkler activated fire alarm system.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	11/30/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 6 The multipurpose room has an occupancy load in excess of 100 people and lacks the required panic hardware on the exit doors. NFPA 101, Life Safety Code, Chapter 13.2.2.2.3	Panic hardware to be installed on all exit doors from multipurpose room.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	12/30/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 7 The exit corridor by room 136 is used to store large amount of combustible material. NFPA 101, Life Safety Code, Chapters 39.2.1.1, 7.1.10.1 and 4.5.3.2	Storage will be removed.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	11/30/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 8 The emergency light unit by room 117 does not operate when tested. NFPA 101, Life Safety Code, Chapter 4.6.12.1	Facilities will repair emergency light.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	4/30/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 9 The fire alarm system lacks a current annual inspection tag. The last inspection tag is dated August 2012. NFPA 101, Life Safety Code, Chapter 4.6.12.1	Completed	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 10 The fire sprinkler system lacks a current annual inspection tag. The last inspection tag is dated 2013, no other information is punched on the tag. NFPA 101, Life Safety Code, Chapter 4.6.12.1	In progress	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	11/30/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 11 The fire department connection for the fire sprinkler system is missing the protective cover on one of the 2 1/2 inch connections, additionally the connection does not swivel. NFPA 101, Life Safety Code, Chapter 4.6.12.1	Completed	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 12 The wall and ceiling construction separating the business occupancy from the dwelling unit occupancy lacks the required two hour fire rated construction. NFPA 101, Life Safety Code, Chapters 39.1.3.1.1, 6.1.14.1 and	Plan is to change occupancy of this area to office space and add a second exit from 2nd floor. This area will not be used or occupied until second exit is added.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 13 The smoke detector in the second floor dwelling unit living area has been removed from the ceiling.	Fire systems investigated location and determined detector had been moved to location above stairs. Base removed and covered.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	Completed.	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 14 Power strips are interconnected throughout the office areas. NFPA 101, Life Safety Code, Chapters 39.5.1, 9.1.2; and NFPA 70 National Electrical Code	Interconnected power strips will be removed.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	11/30/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 15 An extension cord is being used as a replacement for permanent wiring in room 112 NFPA 101, Life Safety Code, Chapters 39.5.1, 9.1.2; and NFPA 70 National Electrical Code	Extension cord will be removed.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	11/30/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195A	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 16 An electrical splice box is missing the cover plate in room 140. NFPA 101, Life Safety Code, Chapters 39.5.1, 9.1.2; and NFPA 70 National Electrical Code	Box cover will be replaced.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	11/30/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195B	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 1 Multiple exit doors including the main entrance are equipped with electronically controlled egress system that does not meet NFPA 101 Life Safety Code requirements in the following areas or written documentation was not available at the time the inspection was conducted.. • The doors shall unlock upon activation of the fire sprinkler	Signs are in place. Still need to test operations on the doors.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	4/30/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195B	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 2 The north east exit door by the fire alarm control panel is equipped with panic hardware and has an additional key locking device installed. NFPA 101, Life Safety Code, Chapters 39.2.2.2.1, 7.2.1.5.12, 7.2.1.5.1 and 7.2.1.5.10.2	Door systems will remove locking device.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	2/26/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195B	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 3 Both sets of exit doors leading to the playground are equipped with panic hardware and have an additional key locking device installed. NFPA 101, Life Safety Code, Chapters 39.2.2.2.1, 7.2.1.5.12, 7.2.1.5.1 and 7.2.1.5.10.2	Door systems will remove locking device.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	2/26/2015	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195B	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 4 The playground exit gate is equipped with a maglock with a request to exit button and also has standard latching lever hardware installed. Opening the gate requires more than the one motion allowed by the code. Additionally written documentation was not available to show	Fire and Door Systems will research solutions. Need to repair mag lock and remove latch from a paddle handle.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	4/30/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195B	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 5 The multipurpose room has an occupancy load in excess of 100 people and lacks the required panic hardware on the exit doors. NFPA 101, Life Safety Code, Chapter 13.2.2.2.3	Panic hardware installed on all exit doors. Complete.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13195B	Governance and Regulatory Compliance	Fire Safety Inspection Report - Kristin Farmer Autism Center	UNT	Kristin Farmer Autism Center One building was re- inspected with the following violations remaining. Please respond to this office within 20 days of receipt of this report, detailing your intentions to correct the violations and a timeline for their completion.	NA	Finding 6 The wall and ceiling construction separating the business occupancy from the dwelling unit occupancy lacks the required two hour fire rated construction. NFPA 101, Life Safety Code, Chapters 39.1.3.1.1, 6.1.14.1 and 6.1.14.4.1	Will send official letter to building representative not to use the space.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Legends Hall Legends Hall is a four-story 276 room structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, full sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 1 IT rooms throughout the building have unsealed penetrations between floors. NFPA 101, Life Safety Code, Chapters 4.6.12.1 and 8.3.5.1	Sealing penetrations in progress.	NA	1/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Legends Hall Legends Hall is a four-story 276 room structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, full sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies	NA	FINDING 2 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a 326 room three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Install exit path diagram in each room.	NA	12/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Maple Hall Maple Hall is a 326 room three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room.	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Unsealed vertical penetrations exist where the electrical panels are installed throughout the building.	Sealing penetrations in progress.	NA	1/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 A communicating space between the first and second floors exists and is open to the egress corridor on the second floor.	Install fire-rated wall.	NA	8/1/2015	Closed

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External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 Wainscoting is installed on the bottom section of the corridor and stairwell throughout the building and does not meet class A or B interior finish requirements. NFPA 101, Life Safety Code, Chapters 29.3.3.2 and 10.2.3	Apply intumescent paint.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout and portable fire extinguishers. The	NA	FINDING 4 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 1 A second cooking range is located in the kitchen across the room from the vent a hood and is not protected by a vent hood or wet chemical fire suppression system.	NA	NFPA 101, Life Safety Code, Chapter 13.3.2, 9.2.3; and NFPA 96 Standard for Ventilation Control and Fire Protection of Commercial Cooking Operations	Rick and Trey's Sports Bar will complete installation of a vent hood or wet chemical fire suppression system. Risk Management Services (RMS) will verify.	NA	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193C	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNT	Rick and Trey's Sports Bar Finding 1 A second cooking range is located in the kitchen and is not protected by a vent hood or wet chemical fire suppression system.	NA	NFPA 101, Life Safety Code, Chapter 13.3.2, 9.2.3; and NFPA 96 Standard for Ventilation Control and Fire Protection of Commercial Cooking Operations Operating Features Violation	NA	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 1 Exit signs throughout the building do not operate when tested in the battery backup mode.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	UNT will coordinate with lessee to repair exit sign	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 10 The fire sprinkler system lacks a current annual inspection tag. The system was installed in 2012 and has not been inspection since the installation.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Rick and Trey's Sports Bar must complete inspection. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 11 The fire alarm system lacks a current annual inspection tag. The system was installed in 2012 and has not been inspected since the installation.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Rick and Trey's Sports Bar must complete inspection. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 12 The wet chemical fire suppression system installed to protect commercial cooking appliances under the vent a hood system lacks a current semiannual inspection tag. The system was installed in 2012 and has not been inspected since the installation. Note: the discharge nozzles are directed to the back wall behind the	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Rick and Trey's Sports Bar must complete inspection. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 13 The portable fire extinguishers throughout the building lack current annual inspection tags. The last inspection was conducted in July of 2013. Note: The extinguishers have University inspection tags.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1.	Rick and Trey's Sports Bar must complete inspection. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 14 A second cooking range is located in the kitchen across the room from the vent a hood and is not protected by a vent hood or wet chemical fire suppression system.	NA	NFPA 101, Life Safety Code, Chapter 13.3.2, 9.2.3; and NFPA 96 Standard for Ventilation	Rick and Trey's Sports Bar must install a complete Type I cooking hood system equipped with an automatic fire suppression system that is monitored by the premises fire alarm panel, or remove range. Range shall be removed until the cooking hood, fire suppression system and monitoring are complete. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/23/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 15 Both the bar and the outdoor patio area have occupancy loads calculated by the City of Denton prior to the expansion of both areas and the university buying the property. The occupancy loads need to be re-calculated by the campus Fire Marshal and up to date signs	NA	NFPA 101, Life Safety Code, Chapters 13.7.9.3.1, 13.7.9.3.2 and 13.7.9.3.3	UNT to recalculate occupancy loads.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 2 The emergency lighting units do not operate when tested.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	UNT will coordinate with lessee to repair emergency lights.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 3 The illuminated exit sign by the rest room hallway in the main bar area is not illuminated in the normal building power mode.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	UNT will coordinate with lessee to repair exit sign.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 4 The fenced in outdoor patio seating area has an occupant load in excess of 50 and lacks the required remotely located second exit.	NA	NFPA 101, Life Safety Code, Chapter 13.2.4.4	Rick and Trey's Sports Bar must install second exit. Risk Management System (RMS) will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 5 The patio area exit sign directs occupants away from the exit gate and into an area without an exit.	NA	NFPA 101, Life Safety Code, Chapters 13.2.10.1 and 7.10.2.2	Rick and Trey's Sports Bar must install second exit sign. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 6 The patio exit gate lacks an exit sign to clearly identify the exit location.	NA	NFPA 101, Life Safety Code, Chapters 13.2.10.1and 7.10.1.2.1	Rick and Trey's Sports Bar must install exit sign. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 7 Exit doors have double cylinder deadbolt locks installed and lack the required panic hardware.	NA	NFPA 101, Life Safety Code, Chapter 13.2.2.2.3	Rick and Trey's Sports Bar must install panic hardware and remove deadbolt locks. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 8 The front exit door from the game room section was locked and no staff member on site had a key to unlock the door. Note At the time of the inspection the bar was open for business. The bar owner was called in from home to unlock the door.	NA	NFPA 101, Life Safety Code, Chapters13.2.1, 7.2.1.5.1 and 7.2.1.5.3	Rick and Trey's Sports Bar must install panic hardware and remove deadbolt locks. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Rick and Trey's Sports Bar Finding 9 A large beer pong game restricts access to the rear exit on the main bar side.	NA	NFPA 101, Life Safety Code, Chapters 13.2.5.1.1 and 7.1.10.1 and 7.1.10.2.1	Rick and Trey's Sports Bar must move beer pong game. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a 157 unit three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, full automatic sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 1 A communicating space between the first and second floors exists and is open to the egress corridor on the second floor. NFPA 101, Life Safety Code, Chapters 31.3.6.3.1 and 8.6.6	Install fire-rated wall.	NA	8/1/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Traditions Hall Traditions Hall is a 373 room three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, full automatic sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 1 A communicating space between the first and second floors exists and is open to the egress corridor on the second floor. NFPA 101, Life Safety Code, Chapters 29.3.1.1.1 and 8.6.6	Install fire-rated wall.	NA	8/1/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Traditions Hall Traditions Hall is a 373 room three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, full automatic sprinkler system, and portable	NA	FINDING 2 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 110 Finding 1 The portable fire extinguishers lack annual inspection tags.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	UNT will coordinate with lessee to inspect fire extinguishers.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 110 Finding 1 The portable fire extinguishers lack annual inspection tags.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Tenet will have the fire extinguishers inspected.	NA	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 110 Finding 2 Extension cords are used to power exercise equipment throughout the room.	NA	NFPA 101, Life Safety Code, Chapters 39.5.1, 9.1.2; and NFPA 70 National Electrical Code	Tenant will remove extension cords. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/23/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 110 Finding 2 Extension cords are used to power exercise equipment throughout the room.	NA	NFPA 101, Life Safety Code, Chapters 39.5.1, 9.1.2; and NFPA 70 National Electrical Code	Tenet will have the extension cords removed.	NA	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 110 Finding 3 The electrical outlet within six feet of the sink lacks Ground Fault Circuit Interrupter (GFCI) protection.	NA	NFPA 101, Life Safety Code, Chapters 39.5.1, 9.1.2; and NFPA 70 National Electrical Code	Tenant will install GFCI protection. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/23/104	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 110 Finding 4 The electrical outlet located behind the clothes dryer is missing the protective cover plate.	NA	NFPA 101, Life Safety Code, Chapters 39.5.1, 9.1.2; and NFPA 70 National Electrical Code	Tenant will install cover plate. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/23/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 112 Finding 1 The fire alarm system installation not been completed the system is not operational.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	The fire alarm system installation has been completed.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 112 Finding 1 The fire alarm system lacks a current inspection tag.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	New system, installation in progress.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	1/30/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 112 Finding 2 The main entrance lacks a manual fire alarm pull station within five feet of the exit door.	NA	NFPA 101, Life Safety Code, Chapters 39.3.4.1, 9.6.2.3; and NFPA 72 National Fire Alarm and Signaling Code	Will install manual fire alarm pull station near front door.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	1/30/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 112 Finding 2 The main entrance lacks a manual fire alarm pull station within five feet of the exit door.	NA	NFPA 101, Life Safety Code, Chapters 39.3.4.1, 9.6.2.3; and NFPA 72 National Fire Alarm and Signaling Code	Will install manual fire alarm pull station near front door.	NA	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 112 Finding 3 The portable fire extinguishers lack current inspection tags. The last inspection was conducted in July 2013.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Fire Systems to conduct inspection.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 112 Finding 4 Storage is located in front of the electrical panels.	NA	NFPA 101, Life Safety Code, Chapters 39.5.1, 9.1.2; and NFPA 70 National Electrical Code	Occupant will remove storage. RMS will verify.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	1/30/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 114 Finding 1 The portable fire extinguishers lack current inspection tags.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Fire Systems will conduct inspection. If space is unoccupied, fire extinguishers will be removed until such time the space is re-occupied.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	1/30/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 120 Finding 1 The rear exit door has a sliding dead bolt lock installed in addition to the standard door lock.	NA	NFPA 101, Life Safety Code, Chapters 39.2.2.1, 7.2.1.5.1, 7.2.1.5.3 and 7.2.1.5.10	Sliding dead bolt lock to be removed.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 120 Finding 2 The portable fire extinguishers lack a current annual inspection tag. The last inspection tag is dated July 2013.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Fire Systems will conduct inspection. If space is unoccupied, fire extinguishers will be removed until such time the space is re-occupied.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 120 Finding 3 The unused gas lines into the building lack protective caps.	NA	NFPA 101, Life Safety Code, Chapters 13.5.1 and 9.1.1	Facilities will install protective caps.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 200 Finding 1 The main entrance door has a keyed dead bolt lock installed but is missing the thumb latch on the interior side of the door.	NA	NFPA 101, Life Safety Code, Chapters 39.2.2.2.1, 7.2.1, 5.1 and 7.2.1.5.3	Space unoccupied. When space is occupied, will bring locks up to code.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 210 Finding 1 The main entrance/exit door is equipped with panic hardware and has an additional locking devices installed.	NA	NFPA 101, Life Safety Code, Chapters 39.2.2.2.1, 7.2.1.5.12 and 7.2.5.10.2	Space unoccupied. When space is occupied, will bring locks up to code.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 210 Finding 2 The rear double exit door is equipped with standard latching locking hardware installed and has an additional locking device installed.	NA	NFPA 101, Life Safety Code, Chapters 39.2.2.2.1, 7.2.1.5.1 and 7.2.1.5.10.2	Space unoccupied. When space is occupied, will bring locks up to code.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 220 Finding 1 The main entrance/exit door is equipped with panic hardware and has an additional locking device installed.	NA	NFPA 101, Life Safety Code, Chapters 39.2.2.2.1, 7.2.1.5.12 and 7.2.5.10.2	Space unoccupied. When space is occupied, will bring locks up to code.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 220 Finding 1b The sprinkler heads in the corridor by room 2249 still have the orange protective shipping covers installed.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Fire systems to remove covers.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 229 Finding 1 The main entrance door is equipped with a double cylinder dead bolt locking device.	NA	NFPA 101, Life Safety Code, Chapters 39.2.2.2.1 and 7.2.1.5.5.1	Space unoccupied. When space is occupied, will bring locks up to code.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 3000 Finding 1 The main entrance/exit door is equipped with panic hardware and has an additional locking device installed.	NA	NFPA 101, Life Safety Code, Chapters 39.2.2.2.1, 7.2.1.5.12 and 7.2.5.10.2	Door systems removed additional locking device. Complete.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 3000 Finding 2 The exit door by room 3042 lacks an approved landing outside the door. Vegetation has been cut down outside the door and the remains of the bush create a tripping hazard.	NA	NFPA 101, Life Safety Code, Chapters 39.2.1.1, 7.2.1.3.2 and 7.1.10.1	Remove vegetation and add sidewalk. Teague Nall & Perkins is designing the Woodhill 3000 ADA parking modifications and has included this within their scope.	NA	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193C	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNT	Unit 333 Finding 1 The wall between the warehouse and the adjacent tenant space occupied by the Doctors office is not properly fire stopped at the joint where the wall meets the roof.	NA	NFPA 101, Life Safety Code, Chapters 8.3.6.1, 8.3.6.2 and 8.3.6.5	NA	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 333 Finding 1 The emergency light by the rest rooms does not operate when tested.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	UNT to research lease to determine responsibility and will repair or have tenant repair depending on terms of lease.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 333 Finding 1 The wall between the warehouse and the adjacent tenant space occupied by the Doctors office is not properly fire stopped at the joint where the wall meets the roof.	NA	NFPA 101, Life Safety Code, Chapters 8.3.6.1, 8.3.6.2 and 8.3.6.5	UNT will correct deficiency.	NA	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 333 Finding 2 The drywall joints are not taped and covered with joint compound on one wall which separates the warehouse from the doctor's office. This allows fire and smoke to enter into the void space between the wall and spread into the adjacent tenant space and does not meet the requirements for a fire wall between different occupancy types.	NA	NFPA 101 Life Safety Code, Chapters 8.3.6.1, 8.3.6.2 and 8.3.6.5	UNT will correct deficiency.	NA	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193C	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNT	Unit 333 Finding 2 The drywall joints are not taped and covered with joint compound on one wall which separates the warehouse from the doctor's office. This allows fire and smoke to enter into the void space between the wall and spread into the adjacent tenant space and does not meet the	NA	NFPA 101 Life Safety Code, Chapters 8.3.6.1, 8.3.6.2 and 8.3.6.5	NA	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 333 Finding 2 The rear double exit door from the back room has a sliding deadbolt lock installed in addition to the standard latching / lock hardware.	NA	NFPA 101, Life Safety Code, Chapters 39.2.2.2.1, 7.2.1.5.1 and 7.2.1.5.10.2	UNT will coordinate with lessee to remove additional lock.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 333 Finding 3 Documentation was not available to show that the wall between the Doctors office and the warehouse occupancy was designed and installed to meet the two hour fire rated separation requirements between business occupancy and storage occupancy.	NA	NFPA 101, Life Safety Code, Chapters 6.1.14.4.1 and 6.1.14.4.2	UNT will correct deficiency.	NA	3/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193C	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNT	Unit 333 Finding 3 Documentation was not available to show that the wall between the Doctors office and the warehouse occupancy was designed and installed to meet the two hour fire rated separation requirements between business occupancy and storage occupancy.	NA	NFPA 101, Life Safety Code, Chapters 6.1.14.4.1 and 6.1.14.4.2	NA	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 333 Finding 3 The rear exit door from the warehouse area has four locking devices installed.	NA	NFPA 101, Life Safety Code, Chapters 42.2.2.2.1, 7.2.1.5.10 and 7.2.1.5.10	UNT will coordinate with lessee to remove extra locking devices.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 333 Finding 4 The wall between the warehouse and the adjacent tenant space occupied by the Doctors office is not properly fire stopped at the joint where the wall meets the roof.	NA	NFPA 101, Life Safety Code, Chapters 8.3.6.1, 8.3.6.2 and 8.3.6.5	UNT will coordinate with lessee to repair.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 333 Finding 5 The drywall joints are not taped and covered with joint compound on one wall which separates the warehouse from the doctor's office. This allows fire and smoke to enter into the void space between the wall and spread into the adjacent tenant space and does not meet the requirements for a fire wall between different occupancy types.	NA	NFPA 101 Life Safety Code, Chapters 8.3.6.1, 8.3.6.2 and 8.3.6.5	UNT will coordinate with lessee to repair.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 333 Finding 6 Documentation was not available to show that the wall between the Doctors office and the warehouse occupancy was designed and installed to meet the two hour fire rated separation requirements between business occupancy and storage occupancy.	NA	NFPA 101, Life Safety Code, Chapters 6.1.14.4.1 and 6.1.14.4.2	UNT will coordinate with lessee.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 333 Finding 7 The light switch located by the oxygen bottle storage rack is missing the protective cover plate.	NA	NFPA 101, Life Safety Code, Chapters 42.5.1, 9.1.2; and NFPA 70 National Electrical Code	UNT will coordinate with lessee to replace missing cover plate.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 333 Finding 8 The electrical conduit with the outlet box by the oxygen bottle storage rack has been pulled from its wall mounting.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	UNT will coordinate with lessee to repair.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 337 Finding 1 The emergency light unit by exam room 3 does not work when tested.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Tenet will fix light.	NA	2/15/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 337 Finding 1 The illuminated exit sign by the blood draw station does not work when tested in the battery backup power mode.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Tenant responsible to repair exit sign.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	1/30/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 337 Finding 2 The emergency light unit by exam room 3 does not work when tested.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Tenant responsible to repair emergency light.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	1/30/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 337 Finding 3 Surge protectors are interconnected in the office area.	NA	NFPA 101, Life Safety Code, Chapters 39.5.1, 9.1.2; and NFPA 70 National Electrical Code	Completed	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 337 Finding 4 Unapproved multi outlet adapters are plugged into electrical outlets throughout the office.	NA	NFPA 101, Life Safety Code, Chapters 39.5.1, 9.1.2; and NFPA 70 National Electrical Code	Tenant will remove outlet adapters.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	1/30/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 360 Finding 1 There are multiple locking devices installed on all egress doors.	NA	NFPA 101, Life Safety Code, Chapters 13.2.2.2 and 7.2.1.5.10	Space is unoccupied. When space is occupied, will bring locks up to code.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 360 Finding 2 The fire alarm system lacks a current annual inspection tag. The last inspection tag is dated 2010.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Fire Systems will conduct inspection.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Unit 360 Finding 3 The fire sprinkler system lacks a current annual inspection tag. The last inspection tag is dated 2009.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Fire Systems will conduct inspection.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO13193A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Woodhill Square	UNT	Units 100, 106 and 108 Finding 1 The portable fire extinguishers lack current annual inspection tags.	NA	NFPA 101, Life Safety Code, Chapter 4.6.12.1	Fire Systems will conduct inspection. If space is unoccupied, fire extinguishers will be removed until such time the space is re-occupied.	Tommy Jones, Firefighter/EMT, ACO U.N.T. Emergency Services Risk Management Services	1/30/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and assembly use. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 The sidewall sprinkler head in stair 2-ground floor has receded and is obstructed by the gypsum wall board. NFPA 101, Life Safety Code, Chapter 4.6.12.1; and NFPA 25, Standard for Inspection, Testing and Maintenance of Water Based Fire Protection Systems	Fire systems is sourcing the correct cover for the sprinkler head.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and assembly use. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room.	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 1 The commercial cooking equipment has wheels on the units and subject to being moved. This allows the units to be located in an area not in direct alignment with the UL-300 suppression system nozzle coverage as originally designed. NFPA 101, Life Safety Code, Chapter 29.3.2.5.1; and NFPA 96, Standard for Ventilation Control and Fire Protection of Commercial Cooking Operations	Requesting Dining input	NA	5/29/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 2 The boiler room has unsealed penetrations. NFPA 101, Life Safety Code, Chapters 4.6.12.1 and 8.3.5.1	Hiring a contractor to complete the work.	NA	12/19/2015	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 3 The UL-300 wet chemical fire suppression system is red tagged stating "no electrical shut off to the fryers" tag is dated 8-14-2014 NFPA 101, Life Safety Code, Chapters 4.6.12.1	Electrician is scheduled to complete the work next week.	NA	12/1/2014	Closed
External	State Fire Marshal's Office	Fiscal Year 2015	RRO12282C	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas, Denton	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and	NA	FINDING 4 Dormitory rooms are not provided with a required exit path diagram on or immediately	Exit path diagrams being produced in-house.	NA	8/31/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	1507 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	None	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2015	1532 UNT	Governance and Regulatory Compliance	UNT Facilities Certification Review	UNT	Based on the results of procedures performed, we concluded the projects and acquisitions of real property submitted to Texas Higher Education Coordinating Board(THECB) received required approvals, re-approvals or review, and were completed in accordance with rules established by the Texas Administrative Code and within the parameters specified in the project applications that were submitted to THECB.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2015	1502 UNT	Governance and Regulatory Compliance	UNT Presidents' Expenditures	UNT	Travel reimbursements were not reviewed and approved by the Chancellor as required by the terms of the employment agreements. Instead, travel reimbursements were reviewed and approved by Vice	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2015	1501 SYS	Governance and Regulatory Compliance	Chancellor's Expenditures Review	UNT System	None	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2015	1503 HSC	Governance and Regulatory Compliance	HSC Presidents' Expenditures Review	UNTHSC	Auditors reviewed purchases made via the eProcurement (EPro) process and with the purchasing card (PCard) for fiscal year 2014. The results disclosed that PCard reconciliations did not contain a reconciler signature. This observation was discussed with management during the review, who agreed to take the PCard refresher training course offered by the BSC and that future expense reports generated by the Citibank Global Management System are prepared and will include cardholder, reconciler and approver signatures.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2015	1504 DAL	Governance and Regulatory Compliance	UNT Dallas President's Expenditures Review	UNT Dallas	Auditors reviewed purchases made via the eProcurement (EPro) process and with the purchasing card (PCard) for fiscal year 2014. The results disclosed that PCard reconciliations did not contain a reconciler signature. This observation was discussed with	NA	None	NA	NA	NA	N/A
Internal	UNT System IT Shared Services	Fiscal Year 2015	NA	Information Technology	Local Audit of Phone Numbers and User Access - IT Shared Services	UNT System	NA	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2015	1508 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	Based on procedures performed, the SMIF was in compliance with the Donor's Agreement for calendar year 2014. The funds were appropriately accounted for in accordance with guidelines.	NA	None	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2015	1505 UNT	Governance and Regulatory Compliance	FY 2014 Investments Audit	UNT	Accuracy of Quarterly Investment Report - The book and market value amounts reported in the Total Cash and Investment Amounts section on the UNT Quarterly Investment Report for the period ending May 31, 2014, were not accurate.	Low	Implement a review process of the UNT Quarterly Investment Reports to assure the accuracy of information prior to the issuance of the quarterly report to the Board of Regents and posting of the report on the institution's investment disclosure website.	Concur. It is imperative that information reported by Finance be complete and accurate. Implement a review process of investment reporting prior to issuance to the Board or posting to the public.	James Mauldin, Associate Vice Chancellor for Treasury	11/20/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	1526 UNTHSC & UNT	Governance and Regulatory Compliance	Cancer Prevention and Research Institute of Texas (CPRIT)	UNTHSC	Noncompliance with Business Support Services (BSS) Purchasing Policy – BSS Purchasing Policies for obtaining gift cards used as research participant payments were not followed for 6 of 23 (26%) transactions reviewed for grant ID PP110190. A total of $8,000 in cash was disbursed from BSS at the request of the University to an UNTHSC employee, who then purchased gift cards from a local vendor. The University was unable to provide support documentation evidencing expenditures related to the purchase and disbursement of gift cards. This issue was included in the audit report issued by Grant Thornton on August 12, 2015.	High	We recommend the Assistant Vice President of Research Administration at UNTHSC to re-educate faculty and staff on policies related to the attainment of gift cards used as research participant payments.	Management agrees with the recommendation and will send a group email to all active award account holders and will post in the Daily News a reminder to follow the procurement guidelines for purchasing gift cards for research participants.	LeAnn Forsberg, AVP Research Administration	11/15/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	1526 UNTHSC & UNT	Governance and Regulatory Compliance	Cancer Prevention and Research Institute of Texas (CPRIT)	UNT	Noncompliance with Business Support Services (BSS) Purchasing Policy – BSS Purchasing Policies for obtaining gift cards used as research participant payments were not followed for 6 of 23 (26%) transactions reviewed for grant ID PP110190. A total of $8,000 in cash was disbursed from BSS at the request of the University to an UNTHSC employee, who then purchased gift cards from a local vendor. The University was unable to provide support documentation evidencing expenditures related to the purchase and disbursement of gift cards. This issue was included in the audit report issued by Grant Thornton on August 12, 2015.	High	We recommend the Assistant Vice President of Research Administration at UNTHSC to re-educate faculty and staff on policies related to the attainment of gift cards used as research participant payments.	Management agrees with the recommendation and will send a group email to all active award account holders and will post in the Daily News a reminder to follow the procurement guidelines for purchasing gift cards for research participants.	LeAnn Forsberg, AVP Research Administration	11/15/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	1526 UNTHSC & UNT	Governance and Regulatory Compliance	Cancer Prevention and Research Institute of Texas (CPRIT)	UNTHSC	Noncompliance with Business Support Services (BSS) Purchasing Policy – BSS Purchasing Policies for obtaining gift cards used as research participant payments were not followed for 6 of 23 (26%) transactions reviewed for grant ID PP110190. A total of $8,000 in cash was disbursed from BSS at the request of the University to an UNTHSC employee, who then purchased gift cards from a local vendor. The University was unable to provide support documentation evidencing expenditures related to the purchase and disbursement of gift cards. This issue was included in the audit report issued by Grant Thornton on August 12, 2015.	High	In addition, we recommend the Associate Vice Chancellor for Finance and Administration to re-educate staff on the review process of support documentation that is provided by UNT components to ensure it is appropriate based on the request.	Business Support Services (formerly Business Services Center) concurs with the recommendation. We have notified our procurement staff of the expectation that they follow the current guidelines associated with the gift card purchases. Additionally, we have also implemented a secondary approval process for all gift card purchase requests. The secondary approval must come from the Senior Director of Procurement, Director of Purchasing or Associate Vice Chancellor for Finance and Administration effectively immediately (10/29/2015).	Donna Asher, Associate Vice Chancellor for Finance and Administration	10/29/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	1526 UNTHSC & UNT	Governance and Regulatory Compliance	Cancer Prevention and Research Institute of Texas (CPRIT)	UNT	Noncompliance with Business Support Services (BSS) Purchasing Policy – BSS Purchasing Policies for obtaining gift cards used as research participant payments were not followed for 6 of 23 (26%) transactions reviewed for grant ID PP110190. A total of $8,000 in cash was disbursed from BSS at the request of the University to an UNTHSC	High	In addition, we recommend the Associate Vice Chancellor for Finance and Administration to re-educate staff on the review process of support documentation that is provided by UNT components to ensure it is appropriate based on the request.	Business Support Services (formerly Business Services Center) concurs with the recommendation. We have notified our procurement staff of the expectation that they follow the current guidelines associated with the gift card purchases. Additionally, we have also implemented a secondary approval process for all gift card purchase requests. The	Donna Asher, Associate Vice Chancellor for Finance and Administration	10/29/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	1506 HSC	Governance and Regulatory Compliance	FY 2014 Investments Audit	UNTHSC	UNTHSC is in compliance with the PFIA, Regents Rule 10.100, and the UNT System Regulation 08.2000. In addition, UNTHSC is in compliance with state higher education investment reporting requirements including SAO Article III, Rider 5 requirements.	NA	None	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2015	1505 SYS	Governance and Regulatory Compliance	FY 2014 Investments Audit	UNT System	Compliance with System Policy Requirements – Based on Internal Audit's detail review of investment information reported for period ending May 31, 2014, the resulting recalculation of short term and long term investment percentages for UNT System based on market values were 50.6% and 49.4% respectively. These percentage	Low	Review the Investment of System Funds Regulation 08.2000pertaining to short and long term investment percentages to determine if the percentage requirement ranges should be updated to reflect the potential actual investment needs of the UNT System and its institutions.	Concur. System Regulation 08.2000 is already under review for potential revisions, including appropriate percentage ranges for each investment pool. In addition, the increased professional staffing in Treasury will allow for improved compliance with the current and future versions of the regulation.	James Mauldin, Associate Vice Chancellor for Treasury	12/1/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	1505 DAL	Governance and Regulatory Compliance	FY 2014 Investments Audit	UNT Dallas	UNT Dallas is in compliance with the PFIA, Regents Rule 10.100, and the UNT System Regulation 08.2000. In addition, UNT Dallas is in compliance with state higher education investment reporting requirements including SAO Article III, Rider 5 requirements.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2015	15-031 UNT	Academic and Students	Office of Sustainability Audit	UNT	Three employees were paid from the Environmental Service Fee (ESF) fund while working on activities not eligible under the fund. The following specific issues were identified: • A student employee was paid $1,785 from the fund while working on a website not related to the fund. • A student employee was paid $1,919 from the fund while working on activities not related to the fund. • The Assistant Director was paid $16,643 from the fund from January 2015 to May 2015 while working on activities not related to the fund.	Moderate	Recommendations to Hope Garcia, Executive Director of Student Affairs Administration: 1. Determine all payroll amounts incorrectly expensed to the fund and move to appropriate funding sources.	1. Management agrees. Management agrees to locate a new fund that more appropriately aligns with incorrect expenses.	1. Elizabeth With, Vice President of Student Affairs and Hope Garcia, Executive Director of Student Affairs Administration	2/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	15-031 UNT	Academic and Students	Office of Sustainability Audit	UNT	Three employees were paid from the Environmental Service Fee (ESF) fund while working on activities not eligible under the fund. The following specific issues were identified: • A student employee was paid $1,785 from the fund while working on a website not related to the fund. • A student employee was paid $1,919 from the fund while working on activities not related to the fund.	Moderate	Recommendations to Hope Garcia, Executive Director of Student Affairs Administration: Implement a procedure to assure expenses are reviewed and funds are only spent on allowable purposes. Implementation will ensure compliance with TEC Section 54.5041.	2. Management agrees. An advisor of the We Mean Green Fund (WMGF) will oversee activity of the WMGF Committee and provide guidance to committee on purpose of the fee and allowable purposes through the Committee Bylaws and ongoing training for returning and new committee members.	2. Hope Garcia, Executive Director, of Student Affairs Administration and Gary Cocke, Student Coordinator of Sustainability	2/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	15-031 UNT	Academic and Students	Office of Sustainability Audit	UNT	Excess funds transferred from the Environmental Service Fee (ESF) fund to another department for an approved project were not claimed after project was completed. $3,818 out of the total funds transferred for a project remained with the department when the project was complete. The excess funds were not transferred back to the fund.	Low	Recommendations to Hope Garcia, Executive Director of Student Affairs Administration: Recover funds remaining after the project was completed.	3. Management agrees. Management agrees to determine the department that was transferred funds and request the excess of $3,818 be returned.	3. Elizabeth With, Vice President of Student Affairs and Hope Garcia, Executive Director of Student Affairs Administration	2/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	15-031 UNT	Academic and Students	Office of Sustainability Audit	UNT	Excess funds transferred from the Environmental Service Fee (ESF) fund to another department for an approved project were not claimed after project was completed. $3,818 out of the total funds transferred for a project remained with the department when the project was complete. The excess funds were not transferred back to the fund.	Low	Recommendations to Hope Garcia, Executive Director of Student Affairs Administration: Develop procedures to fully account for use of money transferred from the ESF fund. Implementation will ensure compliance with TEC Section	4. Management agrees. If funds are committed to an effort in partnership with another department, funds may only be used in one of two ways: a. Through IDO which lists exact line time costs; b. By directly purchasing items/services from the ESF rather than transferring a lump sum.	4. Hope Garcia, Executive Director, of Student Affairs Administration	2/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	15-031 UNT	Academic and Students	Office of Sustainability Audit	UNT	Two tablets and a parking pass were not eligible to be paid using Environmental Service Fee (ESF). The following specific issues were identified: • $10 was used to pay for a parking pass. • $875 was used to purchase tablets.	Low	Recommendations to Hope Garcia, Executive Director of Student Affairs Administration: Move the expenditures incorrectly charged to the fund to an alternative funding source.	6. Management agrees. An advisor of the We Mean Green Fund (WMGF) will oversee activity of the WMGF Committee and provide guidance to committee on purpose of the fee and allowable purposes through the Committee Bylaws and ongoing training for returning and new committee members.	6. Hope Garcia, Executive Director of Student Affairs Administration and Gary Cocke, Student Coordinator of Sustainability	2/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2015	15-031 UNT	Academic and Students	Office of Sustainability Audit	UNT	Two tablets and a parking pass were not eligible to be paid using Environmental Service Fee (ESF). The following specific issues were identified: • $10 was used to pay for a parking pass. • $875 was used to purchase tablets.	Low	Recommendations to Hope Garcia, Executive Director of Student Affairs Administration: Implement a procedure to assure expenses are reviewed and funds are only spent on allowable purposes. Implementation will ensure compliance with TEC Section 54.5041.	6. Management agrees. An advisor of the We Mean Green Fund (WMGF) will oversee activity of the WMGF Committee and provide guidance to committee on purpose of the fee and allowable purposes through the Committee Bylaws and ongoing training for returning and new committee members.	6. Hope Garcia, Executive Director of Student Affairs Administration and Gary Cocke, Student Coordinator of Sustainability	2/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNTHSC Institutional Compliance Office	Fiscal Year 2015	NA	Governance and Regulatory Compliance	Safety and Security Audit (conducted by UNTHSC Institutional Compliance Office)	UNTHSC	Safety Coordinator Training needs to be completed by each Safety Coordinator	NA	Institutional Compliance recommends that the Safety Office maintains a process that ensures that each UNTHSC Safety Coordinator has completed Safety Coordinator training. If training is not completed or is unable to be completed by the Safety Coordinator, then a new Safety Coordinator should be appointed for that department.	New Employee Safety training is currently in the process of being updated and moved to UNTHSC's new We Comply Training Platform. This will allow for more accurate reporting. The new Safety Training is set to roll out in September 2015.	Matthew Moncus, Director, Safety Office	9/2015	Closed
Internal	UNTHSC Institutional Compliance Office	Fiscal Year 2015	NA	Governance and Regulatory Compliance	Safety and Security Audit (conducted by UNTHSC Institutional	UNTHSC	Institutional Compliance (IC) found that per the Fire Drill Report, corrective actions needed to be implemented and another Fire Drill should have been scheduled five to six months after to evaluate the	NA	IC recommends that the Safety Office conduct at least one emergency of fire drill exercise in the PCC and other high occupancy, multi-story buildings.	A fire drill schedule has been implemented that tests each building at least once a year. A large scare emergency management exercise will be conducted in the PCC in October, 2016.	Matthew Moncus, Director, Safety Office	10/28/2016	Closed
External	City of Denton	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Fats, Oils, and Grease (FOG) Trap Inspection	UNT	No findings/issues identified.	NA	No findings/issues identified.	No findings/issues identified.	NA	NA	N/A
External	City of Denton	Fiscal Year 2016	7015 0640 0002 6192 7927	Governance and Regulatory Compliance	City of Denton NOV	UNT	During compliance monitoring activities conducted by the City of Denton on April 19, 2016, the mercury value for a sample collected at Outfall 004, had a value of 0.0029 mg/L exceeding the value established by the permit. As a result, UNT is Non-Compliant pursuant to City of Denton Code of Ordinances Chapter 26 Section 26-187; to-wit: discharge of wastewater containing mercury exceeding established Local Limits into Sanitary Sewer System.	NA	Submit the following within 15 days of receipt of this notice: The problem per the Notice of Violation issued. The possible cause of the problem. The steps being taken to minimize or curtail the recurrence of the problem.	The university is taking a comprehensive, multiple-stepped approach to minimizing future violations, both in the short and long-term. In addition to continuing our hazardous waste training program, which is required for all individuals who work in laboratories; inspecting laboratories to facilitate compliance with environmental, and health and safety laws; following RCRA rules for segregating, packing, and disposing of waste to reduce the chance for pollutants to enter the sanitary sewer or storm water transport systems.	NA	NA	Closed
External	City of Denton	Fiscal Year 2016	7015 0640 0002 6192 7934	Governance and Regulatory Compliance	City of Denton NOV	UNT	During compliance monitoring activities conducted by the City of Denton between April 19, and April 21, 2016, the copper values for three samples collected at Outfall 004, had a value of 1.5804 mg/L on April 19, a value of 2.1484 mg/L on April 20, and a value of 0.8595 mg/L on April 21, all three exceeding the value established by the permit. As a result, UNT is Non-Compliant pursuant to City of Denton Code of Ordinances Chapter 26 Section 26-187; to- wit: discharge of	NA	Submit the following within 15 days of receipt of this notice: The problem per the Notice of Violation issued. The possible cause of the problem. The steps being taken to minimize or curtail the recurrence of the problem.	The university is taking a comprehensive, multiple-stepped approach to minimizing future violations, both in the short and long-term. In addition to continuing our hazardous waste training program, which is required for all individuals who work in laboratories; inspecting laboratories to facilitate compliance with environmental, and health and safety laws; following RCRA rules for segregating, packing, and disposing of waste to reduce the chance for pollutants to enter the	NA	NA	Closed
External	Myers and Stauffer LC on behalf of Texas Health and Human Services Commission (HHSC)	Fiscal Year 2016	UNTHSC 138980111.3.208	Governance and Regulatory Compliance	Verification of Patient Outcome Baseline Milestone Achievement; 1115 Waiver	UNTHSC	No errors found in baseline. Supporting documentation for sample baseline data had 2 identified issues. Baseline Rate = .702128	NA	None	NA	NA	NA	N/A
External	Myers and Stauffer LC on behalf of Texas Health and Human Services Commission (HHSC)	Fiscal Year 2016	UNTHSC 138980111.3.204	Governance and Regulatory Compliance	Verification of Patient Outcome Baseline Milestone Achievement; 1115 Waiver	UNTHSC	Verify Patient Outcome Baseline Data - Project#138980111.3.204	NA	None	NA	NA	NA	N/A
External	Myers and Stauffer LC on behalf of Texas Health and Human Services Commission (HHSC)	Fiscal Year 2016	UNTHSC 138980111.2.5	Governance and Regulatory Compliance	Verification of Patient Outcome Baseline Milestone Achievement; 1115 Waiver	UNTHSC	Verify that 75 Patients Received Services Between 10/1/2013 and 9/30/2014 - Project# 138980111.2.5	NA	None	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Myers and Stauffer LC on behalf of Texas Health and Human Services Commission (HHSC)	Fiscal Year 2016	UNTHSC 138980111.1.2	Governance and Regulatory Compliance	Verification of Community Based Clinics/Mobile Teams Milestone Achievement	UNTHSC	Verify that 2 community based clinics were established and providing services between 10/1/2013 and 9/30/2014. Verify that 4 mobile clinic teams were established and providing services between 10/1/2013 and 9/30/2014. - Project# 138980111.1.2	NA	None	NA	NA	NA	N/A
External	State Auditor's Office	Fiscal Year 2016	16-016	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2015	UNT	Cost of Attendance: For 15 (24 percent) of 62 students tested, the University of North Texas (University) incorrectly or inconsistently calculated COA. Making incorrect COA calculations could result in under awards or over awards of financial assistance.	NA	The University should: - Include loan fees in COA only for students who receive loans and ensure that it does not make over awards of financial assistance as a result of removing the loan fees.	Cost of Attendance (COA) Management implemented changes last year in August 2014 to include loan fees in the COA budget for students who receive loans and ensure that the changes do not cause over awards of financial assistance as a result of removing the loan fees. Management modified the existing process to make adjustments more frequently throughout the year. Management implemented changes to identify students who have default values within the COA and have an ISIR to calculate each student's COA based on the correct budget.	Dena Guzman-Torres and Lacey Thompson	7/1/2015	Closed
External	State Auditor's Office	Fiscal Year 2016	16-016	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2015	UNT	Cost of Attendance: For 15 (24 percent) of 62 students tested, the University of North Texas (University) incorrectly or inconsistently calculated COA. Making incorrect COA calculations could result in under awards or over awards of financial assistance.	NA	The University should: -Calculate each student's COA based on the correct budget.	Cost of Attendance (COA) Management implemented changes last year in August 2014 to include loan fees in the COA budget for students who receive loans and ensure that the changes do not cause over awards of financial assistance as a result of removing the loan fees. Management modified the existing process to make adjustments more frequently throughout the year. Management implemented changes to identify students who have default values within the COA and have an	Dena Guzman-Torres and Lacey Thompson	7/1/2015	Closed
External	State Auditor's Office	Fiscal Year 2016	16-016	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2015	UNT	Satisfactory Academic Progress: The University's SAP policy did not meet certain federal requirements at the beginning of the award year. As a result, for 2 (3 percent) of 62 students tested, the University did not correctly determine their SAP status.	NA	The University should: -Continue to ensure that its SAP policy meets federal requirements by calculating the quantitative pace requirement on a cumulative basis, rather than an annual basis; ensuring that the policy requires students to graduate within the maximum time frame; and making the SAP policy at least as strict as its academic policy.	Satisfactory Academic Progress Management implemented changes in the middle of the term last year in November 2014, after it was identified by the auditors, to its SAP policy to meet federal requirements by calculating the quantitative pace requirement on a cumulative basis, rather than an annual basis; to ensure students graduate within the maximum time frame to make the SAP policy as strict as it academic policy.	Dena Guzman-Torres and Lacey Thompson	11/1/2014	Closed
External	State Auditor's Office	Fiscal Year 2016	16-016	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2015	UNT	Federal Pell Grant: The University did not disburse Federal Pell Grant funds to one student who was eligible to receive those funds.	NA	The University should: - Disburse Federal Pell Grant funds to all eligible students.	Pell Grants Management implemented changes to ensure the disbursement of Federal Pell Grant funds to all eligible students.	Abby Goynes and Lacey Thompson	7/1/2015	Closed
External	State Auditor's Office	Fiscal Year 2016	16-016	Finance	State of Texas Compliance with Federal Requirements for the Student Financial Assistance Cluster for the Fiscal Year Ended August 31, 2015	UNT	For 4 (7 percent) of 60 students who had a status change, the University submitted inaccurate effective dates to NSLDS. That occurred because the University had identified errors in its February 2015 report submission to NSC and, therefore, delayed submission of its enrollment report . That delay caused the effective dates to be reflected inaccurately in NSLDS. Not reporting effective dates accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and the federal government's payment of interest subsidies.	NA	The University should accurately report effective dates to NSLDS.	Management is attentive to the U.S. Department of Education requirements regarding reporting dates of student enrollment status changes. Management has implemented a change to the internal National Student Clearinghouse Enrollment Report to help ensure the accuracy enrollment change dates.	Bryan Heard	8/1/2015	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2016	16-017	Research	State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2015	UNT	During this audit, the University of North Texas's (University) Office of General Counsel disclosed to auditors that the University conducted an internal investigation related to the effort that one of its researchers charged to a federal award. The University determined that the associated payroll charges of $68,236 resulted from unintentional errors related to the effort that researcher reported. In response to the increased risk related to payroll charges, auditors tested additional payroll related expenditures at the University but did not identify any additional instances of noncompliance or control deficiencies.	NA	2015-127 The University should: -Coordinate the repayment of all questioned costs with the awarding agency.	The University of North Texas will deduct $68,236 in questioned costs from the next invoice submitted to the awarding agency. Supporting documentation will be provided to the State Auditor's Office.	Dr. David Schultz and Britt Krhovjak	2/29/2016	Closed
External	State Auditor's Office	Fiscal Year 2016	16-017	Research	State of Texas Compliance with Federal Requirements for the Research and Development Cluster for the Fiscal Year Ended August 31, 2015	UNT	During this audit, the University of North Texas's (University) Office of General Counsel disclosed to auditors that the University conducted an internal investigation related to the effort that one of its researchers charged to a federal award. The University determined that the associated payroll charges of $68,236 resulted from unintentional errors related to the effort that researcher reported. In response to the increased risk related to payroll charges, auditors tested additional payroll related expenditures at the University but did not identify any additional instances of noncompliance or control	NA	2015-127 The University should: -Improve controls related to the review and approval of effort charged to federal awards to help ensure that all charges are based on the effort contributed to federal awards.	A regular training regimen is being implemented with all principal investigators involved in federally funded research. The training includes reinforcement of requirements for supporting documentation for hours worked and allocation of effort.	Dr. David Schultz and Britt Krhovjak	9/30/2016	Closed
External	State Auditor's Office	Fiscal Year 2016	16-027	Finance	Agencies', Higher Education Institutions', and Community Colleges' Compliance with Public Investment	All Components	Were Not Fully Compliant with the Act (Source: State Auditor's Office review of the compliance audit reports that internal or external auditors issued.)	NA	None	NA	NA	NA	N/A
External	State Auditor's Office	Fiscal Year 2016	16-317	Finance	Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2015	UNT	NA	NA	None	NA	NA	NA	N/A
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-01 Safety: Fire Safety: Mechanical/Boiler/Electrical Equipment Rooms - SORM noted during the consultation that mechanical, boiler, and electrical equipment ("chiller") rooms on campus were being used to store combustible materials such as cardboard boxes, paper, etc.	NA	SORM recommends that the university remove all combustible materials from all boiler rooms, mechanical rooms, and electrical equipment rooms in accordance with the NFPA standard referenced below. (Note: Chapter 10.18.5.2 of NFPA-1 (2015) states that "Materials and supplies for the operation and maintenance of the equipment in the room shall be permitted.") In one area of the large mechanical room in Building 1, a room has been constructed which if built to code would be sufficient to house combustible materials. Currently, it does not meet code, however, and therefore, all combustible materials should be removed from this location. Reference: NFPA-1 (2015), "Fire Code," Chapters 10.18.5.1, 10.18.5.2	When have proposals and plans from 3 contractors to bring the storage area up.	Wayne McInnis, Assistant Director for Facilities	4/30/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-02 Safety: Fire Safety: Emergency Equipment/Hazard Communication (Chiller Room #147) - SORM noted during the consultation that the Chiller Room (Room #147) was being used for storing an excessive amount of furniture and other pieces of equipment. This room has emergency procedures for a spill of the	NA	SORM recommends that the university immediately clean out this room such that the emergency procedures can be implemented as required, implement an OSHA-compliant hazard communication program vis-a-vis these chemicals, including the placement of the correct SDSs in the room, and install an ANSI-	On 1/28/16 we submitted a RFP for a Modular building that will eliminate the need to store these items in the machine room. Update provided 10.19.18: - This has been corrected. There is no storage or egress blockage.	Wayne McInnis, Assistant Director for Facilities	Expected Imp. Date: 3/30/2016 Revised Imp. Date: 2/28/2017	All SORM recommendations are open until the next SORM visit.
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-03 Safety: Electrical Safety: Exterior Outlet (Outside of Kitchen) - SORM noted during the consultation that an exterior outlet outside of the kitchen was missing its required cover.	NA	SORM recommends that the university replace this cover in accordance with the NFPA standard referenced below. Reference: NFPA-70 (2014), "National Electrical Code," Article 406.9 (B) (1)	Recommendation has been implemented.	Wayne McInnis, Assistant Director for Facilities	12/2/2015	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-04 Safety: Fire Safety: Firestops in Telecommunications Room - SORM noted during the consultation that telecommunications room #361 was lacking required firestops on wall penetrations made due to data-communications wiring.	NA	SORM recommends that the university firestop these penetrations in accordance with the NFPA standard referenced below. Reference: NFPA-101 (2015), "Life Safety Code," Chapter 8.3.5.1	Recommendation has been implemented.	Wayne McInnis, Assistant Director for Facilities	12/2/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-05 Safety: Fire Safety: Fire Doors, Equipment, and Assemblies - SORM noted during the consultation that the fire doors and assemblies on campus were in varying states of compliance with the fire and life safety codes with regard to the display of their fire-resistance ratings.	NA	SORM recommends that the university conduct an inventory of all fire doors, equipment, and assemblies and then ensure that each are labeled in accordance with the NFPA standard referenced below. Reference: NFPA-101 (2015), "Life Safety Code," Chapters	We are going through the building's submittals and plans from construction to confirm the fire code ratings and have it displayed properly. Also working with UNT Risk Management to get them properly rated.	Wayne McInnis, Assistant Director for Facilities	Expected Imp. Date: 3/30/2016 Revised Imp. Date: N/A	All SORM recommendations are open until the next SORM visit.
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-07 Safety: Fire Safety: Storage Under Stairwell - SORM noted during the consultation that the State Fire Marshal's Office recommended that the university either remove a sprinklered, locked storage room under a stairwell in Building #1, or construct a doorway that leads directly outside and remove the doorway in the interior of the building, replacing it with a wall.	NA	SORM recommends that the university comply with the findings of the State Fire Marshal's Office in the timeframe as directed by the SFMO. Reference: NFPA-1 (2015), "Fire Code," Chapters 1.6, 1.7.3.1	We have proposals from 3 contractors to remove the enclosure and bring the stair well up to code.	Wayne McInnis, Assistant Director for Facilities	4/30/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-08 Risk Management: Policies/Procedures: Facilities Maintenance Staff - SORM noted during the consultation that there were several factors that may cause additional stresses on the current structure of the facilities maintenance staff, potentially resulting in required maintenance procedures not being completed as required by various safety codes. These factors include but are not limited to: a) Growth in the square footage of the university's structures, with new buildings being constructed and/or the expansion of current facilities.	NA	Considering these and other factors, SORM recommends that the university use a formal risk assessment process to consider whether the current structure and size of the facilities maintenance staff is and will continue to be adequate to meet these needs and others that may emerge over time. Reference: RMTSA Guidelines, Volume III, Section Two, Chapter 2, Subchapter 2.4	Risk assessment to be complete by 7/31/16 Update Provided 10.19.18 - No Risk Assessment was completed, but we were able to 2 more staff memebers that has signifcantly helped with the workload.	Wayne McInnis, Assistant Director for Facilities	Expected Imp. Date: 7/31/2016 Revised Imp. Date: N/A	All SORM recommendations are open until the next SORM visit. Management Update Provided 04.10.18:
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-01 Safety: Fire Safety: Fire Extinguisher (Library) - SORM noted during the consultation that the fire extinguisher in the Center for Innovative Learning, room 448 in the Library, was a Carbon Dioxide "B/C" type of extinguisher.	NA	SORM recommends that UNTHSC replace this extinguisher with an A/B/C Dry Chemical type of extinguisher due to the hazard classification and type of combustible material present in this location, as per the NFPA standards referenced below. References: NFPA-101 (2015), "Life Safety Code," Chapters	Fire Extinguisher was replaced with the proper type.	Matthew Moncus, Director, Safety Office	11/13/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-02 Safety: Fire Safety: Exit Signage (PCC Building) - SORM noted during the consultation that the hallway on the first floor near room 174 was lacking a required exit sign to direct travel in emergency situations.	NA	SORM recommends that the university install an approved, listed exit sign in accordance with the NFPA standard referenced below. References: NFPA-101 (2015), "Life Safety Code," Chapters 39.2.10, 7.10.2.1	Signs will be ordered and installed by Facilities.	Matthew Moncus, Director, Safety Office	1/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-03 Safety: Fire Safety: Escutcheon Plate (PCC Building) - SORM noted during the consultation that an escutcheon plate was missing on one of the sprinkler heads on the first floor of the PCC building, near room 174.	NA	SORM recommends that the university replace this escutcheon plate in accordance with the NFPA standard referenced below. References: NFPA-101 (2015), "Life Safety Code," Chapters 4.6.12.4, 9.7.1.1; NFPA-13 (2016), "Standard for the Installation of Sprinkler Systems," Chapter	Escutcheon plate was replaced.	Matthew Moncus, Director, Safety Office	11/6/2015	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-04 Safety: Electrical Safety: Junction Box Cover (RES Building) - SORM noted during the consultation that a junction box in room 1M3 on the first floor of the RES building was missing its required cover.	NA	SORM recommends that the university cover the junction box in accordance with the NFPA standard referenced below. Reference: NFPA-70 (2014), "National Electrical Code," Article 314.28(C)	Cover was replaced by Facilities.	Matthew Moncus, Director, Safety Office	11/12/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-05 Safety: Fire Safety: Exit Signs (PCC Building) - SORM noted during the consultation that many of the exit signs at the end of the hallways in the PCC Building were insufficiently lit and some were pointing in the wrong direction for egress.	NA	SORM recommends that the university replace all exit signs that are not illuminated in accordance with the NFPA standard below, and ensure that the chevrons point in the correct direction of travel. References: NFPA-101 (2015), "Life Safety Code," Chapters 21.2.10, 7.10, 7.10.5.1	Signs will be ordered and installed by Facilities.	Matthew Moncus, Director, Safety Office	1/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-06 Safety: Chemical Safety/Hazard Communication: Eyewash Stations (RES Building) - SORM noted during the consultation that many of the eyewash stations in the RES Building had not been inspected since August of 2015.	NA	SORM recommends that the university conduct documented inspections of these eyewash stations with a frequency in accordance with the manufacturer's specifications and the ANSI standard referenced below. Reference: ANSI/ISEA (2014), z358.1, "Standard for Emergency Eyewash and Shower Equipment"	The Safety Office has created an inspection checklist with frequencies for eyewashes and safety showers, and will conduct the inspections accordingly.	Matthew Moncus, Director, Safety Office	11/30/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-07 Safety: Fire Safety: Mechanical/Boiler/Electrical Equipment Rooms - SORM noted during the consultation that many of the mechanical, boiler, and electrical equipment rooms on campus were being used to store combustible materials such as cardboard boxes, paper, etc.	NA	SORM recommends that the university remove all combustible materials from boiler rooms, mechanical rooms, and electrical equipment rooms in accordance with the NFPA standard referenced below. (Note: Chapter 10.19.5.2 of NFPA-1 states that "Materials and supplies for the operation and maintenance of the equipment in the room shall be permitted.")	Combustible materials have been removed from mechanical/electrical/boiler rooms.	Matthew Moncus, Director, Safety Office	12/4/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-08 Safety: Occupational Noise: Testing (EAD Boiler Room) - SORM noted during the consultation that the EAD Boiler Room was an area of concern with regard to excess occupational noise.	NA	SORM recommends that the university measure the noise levels in this area as per the OSHA standard referenced below, and determine if a hearing protection program should be implemented. Reference: OSHA, 29 CFR 1910.95, "Occupational Noise Testing"	Noise levels were measured and were determined to be below the 85dB threshold for implementing a hearing protection program. However, hearing protection will be made available and training will be conducted on proper usage of hearing protection for employees who may work in that area.	Matthew Moncus, Director, Safety Office	12/11/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-09 Safety: Fire Safety: Electrical Panelboard (CBH Building) - SORM noted during the consultation that an electrical panelboard in room 5ME1 was missing a list of what each circuit breaker controls.	NA	SORM recommends that the university label this panelboard in accordance with the NFPA standard referenced below. Reference: NFPA-70 (2014), "National Electrical Code," Article 408.4	The Facilities Electrician has been assigned to properly label the panel board.	Matthew Moncus, Director, Safety Office	12/23/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-10 Safety: Fire Safety: Escutcheon Plate (CBH Building) - SORM noted during the consultation that an escutcheon plate over a sprinkler head on the fifth floor of the CBH Building was missing.	NA	SORM recommends that the university replace this escutcheon plate in accordance with the NFPA standards referenced below. References: NFPA-101 (2015), "Life Safety Code," Chapters 4.6.12.4, 9.7.1.1; NFPA-13 (2016), "Standard for the Installation of Sprinkler Systems," Chapter 6.2.7	Escutcheon plate was replaced.	Matthew Moncus, Director, Safety Office	11/6/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-11 Safety: Fire Safety: Exit Sign (CBH Building) - SORM noted during the consultation that an exit sign near the 2S2 stairwell is insufficiently lit.	NA	SORM recommends that the university replace this exit sign with one that performs in accordance with the NFPA standard referenced below. Reference: NFPA-101 (2015), "Life Safety Code," Chapters 39.2.10, 7.10, 7.10.5.1	Signs will be ordered and installed by Facilities.	Matthew Moncus, Director, Safety Office	1/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-12 Safety: Fire Safety: Electrical Panelboard (UNT-System HR Building) - SORM noted during the consultation that an electrical panelboard in the exterior mechanical room of the UNT-System HR Building was missing a required knockout and a list indicating which circuit each circuit breaker controls.	NA	SORM recommends that the university insert the knockout and label as per the NFPA standard referenced below. Reference: NFPA-70 (2015), "National Electrical Code," Articles 408.4, 110.12 [A]	Building is scheduled to be unoccupied within the next 2 months, and is scheduled to be demolished soon after.	Matthew Moncus, Director, Safety Office	2/29/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-13 Safety: Electrical Safety: GFCI Protection – Electric Water Fountain (General Services Building) - SORM noted during the consultation that an electric water fountain in the General Services Building was not protected by either a GFCI receptacle or circuit breaker.	NA	SORM recommends that the university install GFCI protection in this area in accordance with the NFPA standard referenced below. Reference: NFPA-70 (2015), "National Electrical Code," Article 422.52	The Facilities Electrician has been assigned the task to provide GFCI protection for the water fountains.	Matthew Moncus, Director, Safety Office	1/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-14 Safety: Emergency Management: Shelter-in-Place Drill - SORM noted during the consultation that although the university has excellent emergency management policies in place, a shelter-in-place drill had not been conducted recently.	NA	SORM recommends that the university conduct a "worst case scenario" shelter-in-place drill for all buildings on campus, including both employees and students in the procedure. Reference: RMTSA Guidelines, Volume III, Section Two, Chapter 6, Subchapter 6.5	A shelter-in-place drill matrix has been created that establishes a drill schedule for each building on campus. Each building will be drilled individually and performance will be evaluated by the Safety Office. A campus wide drill will be integrated into our annual emergency management exercise.	Matthew Moncus, Director, Safety Office	10/28/2016 (Exercise is scheduled based on availability of City of Fort Worth resources.)	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-15 Risk Management: Policies/Procedures: Incident Investigations - SORM noted during the consultation that root cause analyses of appropriate incidents is not currently occurring in a formalized manner.	NA	SORM recommends that the university provide incident investigation training for at least the University Safety Officer. Upon completion of this training, root cause analyses should be conducted for each appropriate incident that occurs. Reference: RMTSA Guidelines, Volume III, Section Two, Chapter 5, Subchapter 5.7	The Safety Director will attend an incident investigation course and conduct root cause analyses for each incident.	Matthew Moncus, Director, Safety Office	5/31/2016 Not yet implemented. SORM stopped offering this course, and an alternative has not been identified.	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNTHSC	16-11-16 Risk Management: Policies/Procedures: Facilities Maintenance Staff - SORM noted during the consultation that there were several factors that may cause additional stresses on the current structure of the facilities maintenance staff, potentially resulting in required maintenance procedures not being completed as required by	NA	Considering all of these factors, SORM recommends that the university use a formal risk assessment process to consider whether the current structure and size of the facilities maintenance staff is and will continue to be adequate to meet these needs and others that may emerge over time.	An assessment will be conducted to determine appropriate staffing levels.	Matthew Moncus, Director, Safety Office	8/31/2016 Not yet implemented. An assessment of only Safety personnel revealed appropriate staffing levels	Closed
External	Grant Thornton	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Financial Report of the University of North Texas for SACS Accreditation	UNT	Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.	NA	None	NA	NA	NA	N/A
External	Southern Association of Colleges and Schools Commission	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Southern Association of Colleges and Schools Commission on	UNTHSC	Regional SACSCOC Accreditation	NA	None	NA	NA	NA	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Department of State Health Services	Fiscal Year 2016	1005327	Governance and Regulatory Compliance	Radiation Safety Program Audit	UNTHSC	We have determined that your radiation safety program appears to be in compliance.	NA	None	NA	NA	NA	N/A
External	Sandia National Laboratories	Fiscal Year 2016	GF2684	Research	Sandia National Lab (Federal) financial and compliance audit (Office of Grant and Contract Administration)	UNT	Based on our review of the costs claimed by the contractor, no adjustments of the contractor's claim came to our attention that exceeded established materiality levels.

The contractor's management concurred with the results of the audit. | NA | None | NA | NA | NA | N/A |
| External | CPRIT | Fiscal Year 2016 | NA | Research | Cancer Prevention and Research Institute of Texas Program-Specific Audit Report | UNTHSC, UNT | 2015-001 Condition – There were two employees listed on the FY15 Effort Report that were not listed in the Personnel Level of Effort in the original approved grant budget. Questioned Costs – $47,412 Context – Out of 2,661 expenditures totaling $1,643,255, a sample of 40 expenditures totaling $105,128 was selected for testing. Four payroll related expenditures totaling $300.60 for individuals that were not included on the approved Personnel Level of Effort budget. The total payroll related expenditures charged to the CPRIT program for these two employees totaled $47,412. The sample selected was not, and was not intended to be, statistically valid.

This audit was outsourced to BKD, LLP. | NA | The University should review their policies and procedures to ensure that CPRIT is notified and provides approval when necessary for any changes to employees or positions named in the original approved grant budget. | Management agrees with the recommendation and has already resolved the issue as it was discovered during the prior year audit. Audits for FY13 and FY14 were combined and completed August 14, 2015 which prevented any corrective action from being implemented during FY15. Management provided written and verbal training to Principal Investigators regarding CPRIT's notification and approval procedures related to names and positions listed in the Personnel Level of Effort section of the approved budget. | NA | NA | Closed |
| External | CPRIT | Fiscal Year 2016 | NA | Research | Cancer Prevention and Research Institute of Texas Program-Specific Audit Report | UNTHSC, UNT | 2013-001 Condition – The University had incomplete support for four out of the twenty-two and one of twenty-five judgmentally selected expenditures for fiscal years 2013 and 2014, respectively. To be allowed under State awards, costs must have complete and adequate documentation. Questioned Costs – 2013: $2,839.73; 2014: $2,340.00 Context – The University was unable to provide complete evidence for expenditures related to the purchase and disbursement of gift cards that were deemed necessary and reasonable for proper and efficient performance and administration of the CPRIT program.

This audit was outsourced to BKD, LLP. | NA | None | NA | NA | NA | Closed |
| External | CPRIT | Fiscal Year 2016 | NA | Research | Cancer Prevention and Research Institute of Texas Program-Specific Audit Report | UNTHSC, UNT | 2014-001 Condition – The University had incomplete support for four out of the twenty-two and one of twenty-five judgmentally selected expenditures for fiscal years 2013 and 2014, respectively. To be allowed under State awards, costs must have complete and adequate documentation. Questioned Costs – 2013: $2,839.73; 2014: $2,340.00 Context – The University was unable to provide complete evidence for expenditures related to the purchase and disbursement of gift cards that were deemed necessary and reasonable for proper and efficient performance and administration of the CPRIT program. | NA | None | NA | NA | NA | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	CPRIT	Fiscal Year 2016	NA	Research	Cancer Prevention and Research Institute of Texas Program-Specific Audit Report	UNTHSC, UNT	2014-002 Condition – The University was reimbursed for one travel related expenditure, in which the travel did not occur, out of the twenty-five expenditures judgmentally selected for testing. The University did not subsequently reimburse CPRIT for the expenditure. Questioned Costs – $142.02 Context – The University requested reimbursement for an expenditure that did not occur. This audit was outsourced to BKD, LLP.	NA	None	NA	NA	NA	Closed
External	CPRIT	Fiscal Year 2016	NA	Research	Cancer Prevention and Research Institute of Texas Program-Specific Audit Report	UNTHSC, UNT	2014-003 Condition – One employee on the FY 2014 Time and Effort Report that was not included in the Personnel Level of Effort in the approved budget. Additionally, two Research Assistants were not included in the approved Personnel Level of Effort budget.	NA	None	NA	NA	NA	Closed
External	Food and Drug Administration	Fiscal Year 2016	UNTHSC; Protocol Compliance	Governance and Regulatory Compliance	Protocol Compliance; TCOM/Medical Education	UNTHSC	None	NA	NA	NA	NA	NA	N/A
External	International Association of	Fiscal Year 2016	NA	Governance and Regulatory	Review for IACLEA Accreditation	UNTHSC	IACLEA Accreditation	NA	None	NA	NA	NA	N/A
External	Department of Education	Fiscal Year 2016	NA	Finance	Financial Aid Audit	UNT Dallas	No findings/deficiencies.	NA	None	NA	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2016	RR011761F	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNT Dallas	Building One - Finding 1: Two buildings were re-inspected for the fifth time with the following previously listed violations not corrected. Please respond to this office within 30 days of receipt of this report, detailing your intentions to correct the violations and a new timeline for their completion. The original inspection was conducted in July of 2013. Timelines for corrective actions supplied by the University are not being met. The UNT System Fire Marshal has been notified of the lack of correcting the outstanding violations by the UNT Dallas campus staff. The fire doors at the following locations are missing the bottom vertical rod and floor latching point or have not had fire pins installed. Double doors by rooms 362 and 381corridor and stairwell.	NA	NFPA 101, Life Safety Code, Chapters 8.3.3.1and NFPA 80 Standard for Fire Doors and other Opening Protectives	Has been corrected.. Vertical rods and floor latching were installed earlier this year.	Wayne McInnis, Assistant Director for Facilities	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RR011761F	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNT Dallas	Building One - Finding 2: Two buildings were re-inspected for the fifth time with the following previously listed violations not corrected. Please respond to this office within 30 days of receipt of this report, detailing your intentions to correct the violations and a new timeline for their completion. The original inspection was conducted in July of 2013. Timelines for corrective actions supplied by the University are not being met. The UNT System Fire Marshal has been notified of the lack of correcting the outstanding violations by the UNT Dallas campus staff. The area under the stairwell on the first floor has been enclosed and is used for storage. The entrance to this area is located in the stairwell. The enclosure has been removed however storage still remains under the stairs.	NA	NFPA 101, Life Safety Code, Chapters 39.2.2.3.1, 7.2.2.5.3.2 and 7.2.3.3.1	The enclosed storage under the stairwell has been removed.	Wayne McInnis, Assistant Director for Facilities	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RR011761F	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNT Dallas	Founders Hall - Finding 1: Two buildings were re-inspected for the fifth time with the following previously listed violations not corrected. Please respond to this office within 30 days of receipt of this report, detailing your intentions to correct the violations and a new timeline for their completion. The original inspection was conducted in July of 2013. Timelines for corrective actions supplied by the University are not being met. The UNT System Fire Marshal has been notified of the lack of correcting the outstanding violations by the UNT Dallas campus staff. The fire doors throughout the building are missing the bottom vertical rod and floor latching point.	NA	NFPA 101, Life Safety Code, Chapters 8.3.3.1and NFPA 80 Standard for Fire Doors and other Opening Protectives Building Services Violation	There was one set of fire doors that were identified needing the bottom vertical rod and that has been installed.	Wayne McInnis, Assistant Director for Facilities	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RR011761F	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNT Dallas	Founders Hall - Finding 2: Two buildings were re-inspected for the fifth time with the following previously listed violations not corrected. Please respond to this office within 30 days of receipt of this report, detailing your intentions to correct the violations and a new timeline for their completion. The original inspection was conducted in July of 2013. Timelines for corrective actions supplied by the University are not being met. The UNT System Fire Marshal has been notified of the lack of correcting the outstanding violations by the UNT Dallas campus staff. There is unapproved storage of miscellaneous items in mechanical rooms and penthouses.	NA	NFPA 101, Life Safety Code, Chapters 39.5.1, 9.1.2, 9.2.1; NFPA 70, National Electrical Code and NFPA 90A, Standard for the Installation of Air Conditioning and Ventilating Systems	We still have the storage issue in the building and are working to lease a Modular building to place the items. I am actually meeting with the company on Tuesday 10/18/16, to walk the site where it will be placed. Update Provided 10.19.18 - We no longer have these storage issues. We have been leasing a modular building to store excess items since March of 2017.	Wayne McInnis, Assistant Director for Facilities	Expected Imp. Date: NA Revised Imp. Date: N/A	All SORM recommendations are open until the next SORM visit. Management Update Provided 04.10.18: In Fall of 2016, We acquired a 860sq. ft. Modular building. This acquisition allowed us to remove all storage and items that were in Electrical, and
External	Department of the Treasury Internal Revenue Service	Fiscal Year 2016	N/A	Finance	Tax Exempt and Government Entities Exempt Organizations Examinations	UNT Dallas	The audit identified the deficiencies discussed in the enclosed addendum. To avoid penalties, loss of exempt status, or both, you must comply with the requirements specified in the addendum. We audited the returns for the tax periods listed above and determined your organization continues to qualify for exemption from federal income tax under Section 510(c)(3) of the Internal Revenue Code. We accept your returns as filed.	NA	During the examination of your Form 990, Return of Organization Exempt from Income Tax, for tax year ended December 31, 2014, we noted the following: 1) During our examination of the organization's Form 990, and related records, we determined that when you completed Schedule A, "Reason for Non-Private Foundation Status", you claimed you are described in Section 509(a)(1) and 170(b)(1)(A)(i) of the Code. The examination and interview held that you aren't a church. You also indicated that you are a Type III functionally integrated, a supporting organization. Based on your determination letter, we concluded that our determination	NA	NA	NA	N/A
External	Department of the Treasury Internal Revenue Service	Fiscal Year 2016	N/A	Finance	Tax Exempt and Government Entities Exempt Organizations	UNT Dallas	The audit identified the deficiencies discussed in the enclosed addendum. To avoid penalties, loss of exempt status, or both, you must comply with the requirements specified in the addendum.	NA	During the examination of your Form 990, Return of Organization Exempt from Income Tax, for tax year ended December 31, 2014, we noted the following:	NA	NA	NA	N/A
External	CPRIT	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Random Desk Review	UNTHSC	None	NA	None	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT System	16-11-01 Safety: Fire Safety: Fire Alarm System (Woodhills – BSC) SORM noted during the consultation that the fire alarm system was overdue for its annual inspection.	NA	SORM recommends that the university have the system inspected as soon as possible and annually thereafter, as per the NFPA standards referenced below. References: NFPA-101 (2015), "Life Safety Code," Chapter 9.6.1.3, 9.6.1.4; NFPA-72 (2016), "National Fire Alarm and Signaling Code," Chapter and Table 14.3.1	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-01 Safety: Fire Safety: Mechanical/Boiler/Electrical Equipment Rooms - SORM noted during the consultation that mechanical, boiler, and electrical equipment ("chiller") rooms on campus were being used to store combustible materials such as cardboard boxes, paper, etc.	NA	SORM recommends that the university remove all combustible materials from all boiler rooms, mechanical rooms, and electrical equipment rooms in accordance with the NFPA standard referenced below. (Note: Chapter 10.18.5.2 of NFPA-1 (2015) states that "Materials and supplies for the operation and maintenance of the equipment in the room shall be permitted.") In one area of the large mechanical room in Building 1, a room has been constructed which if built to code would be sufficient to house combustible materials. Currently, it does not meet code, however, and therefore, all combustible materials should be removed from this location. Reference: NFPA-1 (2015), "Fire Code," Chapters 10.18.5.1, 10.18.5.2	When have proposals and plans from 3 contractors to bring the storage area up.	Wayne McInnis, Assistant Director for Facilities	4/30/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-01 Safety: Fire Safety: Mechanical/Boiler/Electrical Equipment Rooms a) SORM noted during the consultation that mechanical, boiler, and electrical equipment rooms on campus (including in West Hall, Sycamore Hall, and Clark Hall) were being used to store combustible materials such as cardboard boxes, paper, etc. b) In Sycamore Hall, this includes a large cage built for holding janitorial supplies, many of which are combustible. With the approval of the Authority Having Jurisdiction (State Fire Marshal's Office), the university could choose to store these supplies in an interior room within the large mechanical room if it is designed and built according to code, rather than removing the supplies and storing them elsewhere.	NA	SORM recommends that the university remove all combustible materials from boiler rooms, mechanical rooms, and electrical equipment rooms in accordance with the NFPA standard referenced below. (Note: Chapter 10.18.5.2 of NFPA-1 (2015) states that "Materials and supplies for the operation and maintenance of the equipment in the room shall be permitted.")	All combustible materials have been removed. Custodial cage will be modified to meet code.	Randy Fite, Senior Director, Facilities Maintenance	8/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-02 Safety: Chemical Safety: Hazard Communication/Eyewash Stations SORM noted during the consultation that in several boiler rooms on campus, including in Crumley Hall, Maple Hall, Clark Hall, and McConnell Hall, corrosive water-treatment chemicals are being used. However, no Safety Data Sheets are present at the locations and no eyewash stations are present.	NA	SORM recommends that the university install ANSI-compliant eyewash stations in locations where corrosive chemicals are being used and maintain copies of the Safety Data Sheets for these chemicals in these locations. All employees exposed to these hazards should be trained on Hazard Communication in accordance with the OSHA standard referenced below, and any relevant third-party vendor safety programs should be reviewed for compliance with the OSHA standard. References: OSHA, 29 CFR 1910.1200, "Hazard Communication"; ANSI/ISEA, z358.1 (2014), "Standard for Emergency Eyewash and Shower Equipment"	ANSI-compliant eyewash stations will be installed.	Randy Fite, Senior Director, Facilities Maintenance	1/29/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT	16-11-02 Safety: Chemical Safety: Hazard Communication/Eyewash Stations SORM noted during the consultation that in several boiler rooms on campus, including in Crumley Hall, Maple Hall, Clark Hall, and McConnell Hall, corrosive water-treatment chemicals are being used. However, no Safety Data Sheets are present at the locations and no eyewash stations are present. SORM recommends that the university install ANSI-compliant eyewash stations in locations where corrosive chemicals are being used and maintain copies of the Safety Data Sheets for these chemicals in these locations. All employees exposed to these hazards should be trained on Hazard Communication in accordance with the OSHA standard referenced below, and any relevant third-party vendor safety programs should be reviewed for	NA	SORM recommends that the university install ANSI-compliant eyewash stations in locations where corrosive chemicals are being used and maintain copies of the Safety Data Sheets for these chemicals in these locations. All employees exposed to these hazards should be trained on Hazard Communication in accordance with the OSHA standard referenced below, and any relevant third-party vendor safety programs should be reviewed for compliance with the OSHA standard. References: OSHA, 29 CFR 1910.1200, "Hazard Communication"; ANSI/ISEA, z358.1 (2014), "Standard for Emergency Eyewash and Shower Equipment"	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-02 Safety: Fire Safety: Emergency Equipment/Hazard Communication (Chiller Room #147) - SORM noted during the consultation that the Chiller Room (Room #147) was being used for storing an excessive amount of furniture and other pieces of equipment. This room has emergency procedures for a spill of the chiller chemicals which include the use of Self-Contained Breathing	NA	SORM recommends that the university immediately clean out this room such that the emergency procedures can be implemented as required, implement an OSHA-compliant hazard communication program vis-a-vis these chemicals, including the placement of the correct SDSs in the room, and install an ANSI-compliant eyewash station in the room. All employees exposed	On 1/28/16 we submitted a RFP for a Modular building that will eliminate the need to store these items in the machine room.	Wayne McInnis, Assistant Director for Facilities	Expected Imp. Date: 3/30/2016 Revised Imp. Date: N/A	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT System	16-11-02 Safety: Fire Safety: Exit Signs (Woodhills – BSC) SORM noted during the consultation that for egress emanating from the part of the office near room #4067, the electrical room, a path of emergency egress is not clearly identified by exit signage.	NA	SORM recommends that the university install approved, listed, and labeled exit signs from this area to exit points in the building that conform to the requirements of the NFPA standard referenced below. References: NFPA-101 (2015), "Life Safety Code," Chapters	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-03 Safety: Electrical Safety: Exterior Outlet (Outside of Kitchen) - SORM noted during the consultation that an exterior outlet outside of the kitchen was missing its required cover.	NA	SORM recommends that the university replace this cover in accordance with the NFPA standard referenced below. Reference: NFPA-70 (2014), "National Electrical Code," Article 406.9 (B) (1)	Recommendation has been implemented.	Wayne McInnis, Assistant Director for Facilities	12/2/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT System	16-11-03 Safety: Fire Safety: Escutcheon Plate (Woodhills – BSC) SORM noted during the consultation that an escutcheon plate was missing over a sprinkler head in room 4202 A.	NA	SORM recommends that the university replace this escutcheon plate in accordance with the NFPA standards referenced below. References: NFPA-101 (2015), "Life Safety Code," Chapters 4.6.12.4, 9.7.1.1; NFPA-13 (2016), "Standard for the Installation of Sprinkler Systems," Chapter 6.2.7	NA	NA	NA	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-03 Safety: Fire Safety: Firestops in Mechanical Rooms (West and Chilton Halls) SORM noted during the consultation that mechanical rooms in West Hall and Chilton Hall were lacking required firestops on wall penetrations.	NA	SORM recommends that the university firestop these penetrations in accordance with the NFPA standard referenced below. Reference: NFPA-101 (2015), "Life Safety Code," Chapter 8.3.5.1	All penetrations will be fire stopped.	Randy Fite, Senior Director, Facilities Maintenance	4/1/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-04 Safety: Fire Safety: Fire Door (Mechanical Room – West Hall) SORM noted during the consultation that a fire door in a mechanical room of West Hall was not displaying its fire rating.	NA	SORM recommends that the university determine the fire rating of the door and then label it according to the NFPA standard referenced below. Reference: NFPA-101 (2015), "Life Safety Code," Chapters 8.3.3.1, 8.3.3.2, 8.3.3.2.2, 8.3.3.2.3, 8.3.3.2.3.1	The fire rating of the door will be determined and posted.	Randy Fite, Senior Director, Facilities Maintenance	1/29/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-04 Safety: Fire Safety: Firestops in Telecommunications Room - SORM noted during the consultation that telecommunications room #361 was lacking required firestops on wall penetrations made due to data-communications wiring.	NA	SORM recommends that the university firestop these penetrations in accordance with the NFPA standard referenced below. Reference: NFPA-101 (2015), "Life Safety Code," Chapter 8.3.5.1	Recommendation has been implemented.	Wayne McInnis, Assistant Director for Facilities	12/2/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-05 Safety: Fire Safety: Evacuation Diagrams and Room Numbers (West Hall) SORM noted during the consultation that the evacuation diagrams provided in the South wing of West Hall indicate room numbers with a fourth floor designation, even though they are on the first floor of the building. Since this can be extremely confusing to emergency responders (and residents) who may not be as familiar with the particular lay-out of this building as might be desired.	NA	SORM recommends that the university consider the feasibility of designing the emergency evacuation diagrams and room numbers such that this kind of confusion is eliminated, while maintaining the clarity and accuracy of the diagrams and associated fire/emergency plans. References: NFPA-1 (2015), "Fire Code," Chapter 10.8.1, 10.8.2.1; NFPA-101 (2015), "Life Safety Code," Chapters 29.7.4.1, 29.7.4.2, 29.7.5, 7.10.8.5	Will redesign the south wing numbers to reduce confusion.	Randy Fite, Senior Director, Facilities Maintenance	8/31/2016	Closed

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External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-05 Safety: Fire Safety: Fire Doors, Equipment, and Assemblies - SORM noted during the consultation that the fire doors and assemblies on campus were in varying states of compliance with the fire and life safety codes with regard to the display of their fire-resistance ratings.	NA	SORM recommends that the university conduct an inventory of all fire doors, equipment, and assemblies and then ensure that each are labeled in accordance with the NFPA standard referenced below. Reference: NFPA-101 (2015), "Life Safety Code," Chapters	We still haven't been already to verify through the submittals. Update Provided 10.19.18 - Submittals indicate that these doors were not fire rated.	Wayne McInnis, Assistant Director for Facilities	Expected Imp. Date: 3/30/2016 Revised Imp. Date: N/A	All SORM recommendations are open until the next SORM visit.
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-06 Safety: Electrical Safety: Water in Mechanical Rooms (Sycamore Hall and Marquis Hall) SORM noted during the consultation that a significant amount of water was on the floor of the mechanical rooms in Sycamore and Marquis Halls.	NA	SORM recommends that the university determine the source of the water leakage and prevent the accumulation by either stopping the leak or improving the drainage process in these areas. Reference: OSHA, 29 CFR 1910.333 (a) and 303 (b)	Condensation leak on AHU1 at Marquis has been repaired. Clogged floor drain at Sycamore has been cleared.	Randy Fite, Senior Director, Facilities Maintenance	12/1/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-06 Safety: Light Bulb Cover (Mechanical Room- Building #1) - SORM noted during the consultation that light bulbs in the southeast corner of the mechanical room in Building #1 were fewer than eight feet from ground level and were missing a required cover.	NA	SORM recommends that the university cover these bulbs, as per the OSHA standard referenced below. Reference: OSHA, 29 CFR 1910.305 (j)(1)(i)	Recommendation has been implemented.	Wayne McInnis, Assistant Director for Facilities	1/14/2016	Closed
External	State Office of Risk	Fiscal Year 2016	NA	Governance and	On-Site Consultation	UNT	16-11-07 Safety: Fire Safety: Fire Alarm System (Matthews Hall)	NA	SORM recommends that the university have the system	NA	Randy Fite, Senior Director,	11/25/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-07 Safety: Fire Safety: Storage Under Stairwell - SORM noted during the consultation that the State Fire Marshal's Office recommended that the university either remove a sprinklered, locked storage room under a stairwell in Building #1, or construct a doorway that leads directly outside and remove the doorway in the interior of the building, replacing it with a wall.	NA	SORM recommends that the university comply with the findings of the State Fire Marshal's Office in the timeframe as directed by the SFMO. Reference: NFPA-1 (2015), "Fire Code," Chapters 1.6, 1.7.3.1	We have proposals from 3 contractors to remove the enclosure and bring the stair well up to code.	Wayne McInnis, Assistant Director for Facilities	4/30/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Risk Management Program Review	UNT Dallas	16-11-08 Risk Management: Policies/Procedures: Facilities Maintenance Staff - SORM noted during the consultation that there were several factors that may cause additional stresses on the current structure of the facilities maintenance staff, potentially resulting in	NA	Considering these and other factors, SORM recommends that the university use a formal risk assessment process to consider whether the current structure and size of the facilities maintenance staff is and will continue to be adequate to meet	Risk assessment to be complete by 7/31/16 Update Provided 10.19.18 - No Risk Assessment was completed, but we were able to 2 more staff memebers that has signifcantly helped	Wayne McInnis, Assistant Director for Facilities	Expected Imp. Date: 7/31/2016 Revised Imp. Date: N/A	All SORM recommendations are open until the next SORM visit.
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-08 Safety: Light Bulb Cover (Crumley Hall) SORM noted during the consultation that a light bulb in room A/C 3 of Crumley Hall fewer than eight feet from ground level was missing a required cover.	NA	SORM recommends that the university cover this bulb, as per the OSHA standard referenced below. Reference: OSHA, 29 CFR 1910.305 (j)(1)(i)	NA	Randy Fite, Senior Director, Facilities Maintenance	12/23/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-09 Safety: Electrical Safety: Open Junction Boxes (Clark Hall) SORM noted during the consultation that several junction boxes in the boiler room of Clark Hall were uncovered.	NA	SORM recommends that the university cover these junction boxes in accordance with the NFPA standard referenced below. Reference: NFPA-70 (2014), "National Electrical Code," Article 314.28©	NA	Randy Fite, Senior Director, Facilities Maintenance	12/23/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-10 Safety: Fire Safety: Fire Suppression System (Clark Hall Bakery) SORM noted during the consultation that the mobile cooking equipment beneath the nozzles of the fire suppression system of the Clark Hall Bakery did not have its proper location marked relative to the nozzles.	NA	SORM recommends that the university have a qualified individual determine the exact proper location for this piece of equipment, and then mark the location so that the fire suppression system will function as intended by the manufacturer in the event of a fire. References: NFPA-1 (2015), "Fire Code," Chapters 50.1.1,	Exact proper location for the fire suppression system of the Clark Hall Bakery will be determined and marked by a qualified professional.	Randy Fite, Senior Director, Facilities Maintenance	2/12/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-11 Safety: Fire Safety: Electromagnetic Door Release/Holder (Clark Hall) SORM noted during the consultation that an electromagnetic door release/holder on the first floor of Clark Hall was not functioning. This door is part of an emergency egress route for this building.	NA	SORM recommends that the university ensure that this electromagnetic door release/holder operates as intended by the manufacturer, as per the NFPA standard referenced below. Reference: NFPA-1 (2015), "Fire Code," Chapter 12.4.6.9.1, 12.4.6.6.3.7.1, 12.4.6.6.3.7.2	Will fix the electromagnetic door.	Randy Fite, Senior Director, Facilities Maintenance	3/31/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-12 Safety: Fire Safety: Exit Signs (Clark Hall) a) SORM noted during the consultation that an exit sign in front of room 311 in Clark Hall is not sufficiently lit. b) SORM noted that an exit sign near room 354 had its chevrons indicating a wrong direction of travel.	NA	SORM recommends that the university install an approved, listed, and labeled exit sign in this area that conforms to the requirements of the NFPA standard referenced below. SORM recommends that the university ensure that this sign indicates the correct direction of travel for emergency situations.	NA	Randy Fite, Senior Director, Facilities Maintenance	12/23/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-13 Safety: Machine Safety: Machine Guard (McConnell Hall) SORM noted during this consultation that a moving part on an air handler in the boiler room of McConnell Hall was missing a required guard.	NA	SORM recommends that the university guard this part in accordance with the manufacturer's design and as per the OSHA standard referenced below. Reference: OSHA, 29 CFR 1910.212(a)(1)	Replace missing guard.	Randy Fite, Senior Director, Facilities Maintenance	1/29/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-14 Safety: Fire Safety: Fire Extinguisher – Monthly Inspections (McConnell Hall) SORM noted during the consultation that a fire extinguisher in the boiler room of McConnell Hall was overdue for its monthly required inspection.	NA	SORM recommends that the university conduct documented inspections of this fire extinguisher, as per the NFPA standards referenced below. References: NFPA-101 (2015), "Life Safety Code," Chapters 39.3.5, 9.9; NFPA-10 (2013), "Standard for Portable Fire Extinguishers," Chapters 7.2.1.2.1, 7.2.2	NA	Randy Fite, Senior Director, Facilities Maintenance	12/23/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-15 Risk Management: Property Conservation: Roofing (McConnell Hall) SORM noted during the consultation that the roof of McConnell Hall was exhibiting "bubbling" in many places.	NA	SORM recommends that the university consider the feasibility of contracting with a licensed roofing contractor to determine the best course of action regarding these early signs of roofing weakness. Reference: RMTSA Guidelines, Volume II, Section One, Chapter	Will conduct a feasibility study to determine the best course of action.	Randy Fite, Senior Director, Facilities Maintenance	8/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-16 Safety: Electrical Safety: Panelboard Latches (McConnell Hall) SORM noted during the consultation that two electrical panelboard doors in McConnell Hall (Room A/C 8) were essentially locked by having non-functional latches.	NA	SORM recommends that the university replace these latches to ensure that the panelboards can be opened, as per the NFPA standards referenced below. References: NFPA-70 (2014), "National Electrical Code," Article 240.24 (A)	Non-functioning latches will be replaced.	Randy Fite, Senior Director, Facilities Maintenance	1/29/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-17 Safety: Electrical Safety: Water Leak (McConnell Hall) SORM noted during the consultation that one of the "Show Rooms" in McConnell Hall had a significant leak above one of the ceiling tiles, resulting in rust and water accumulation above the ceiling.	NA	SORM recommends that the university determine the source of the leak and ensure that the water will no longer present these hazards in this room. References: RMTSA Guidelines, Volume II, Section One, Chapter 1, "Property Conservation Program"	NA	Randy Fite, Senior Director, Facilities Maintenance	12/23/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-18 Safety: Electrical Safety: GFCI for Electric Water Fountains (Chilton Hall) SORM noted during the consultation that at least 4 electric water fountain outlets in Chilton Hall were not protected by GFCI, as required.	NA	SORM recommends that the university protect these and all similar circuits either on the receptacle itself, or on the circuit breaker, as per the NFPA standard referenced below. Reference: NFPA-70 (2014), "National Electrical Code," Article 422.52	All circuits will be replaced with GFCI circuits.	Randy Fite, Senior Director, Facilities Maintenance	9/1/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-19 Risk Management: Policies/Procedures: Expressing Breast Milk SORM noted during the consultation that although the university has procedures in place for allowing employees to express breast milk in	NA	SORM recommends that the university implement such a written policy in order to comply with House Bill 786, passed by the Texas state legislature and signed into law in 2015. Reference: House Bill 786, Texas State Legislature, 2015.	UNT Human Resources will develop a policy.	Randy Fite, Senior Director, Facilities Maintenance	8/31/2016	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-20 Safety: Electrical Safety: Exterior Outlet Near Goolsby Chapel SORM noted during the consultation that an exterior outlet near Goolsby Chapel was missing its required cover.	NA	SORM recommends that the university install a cover in accordance with the NFPA standard referenced below. Reference: NFPA-70 (2014), "National Electrical Code," Article 406.9 (B)(1)	NA	Randy Fite, Senior Director, Facilities Maintenance	12/23/2015	Closed
External	State Office of Risk Management	Fiscal Year 2016	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNT	16-11-21 Risk Management: Policies/Procedures: Facilities Maintenance Staff SORM noted during the consultation that there were several factors that may cause additional stresses on the current structure of the facilities maintenance staff, potentially resulting in required maintenance procedures not being completed as required by various safety codes. These factors include but are not limited to:	NA	SORM recommends that the university use a formal risk assessment process to consider whether the current structure and size of the facilities maintenance staff is and will continue to be adequate to meet these needs and others that may emerge over time. Reference: RMTSA Guidelines, Volume III, Section Two, Chapter 2, Subchapter 2.4	Risk assessment to be complete by 7/31/16.	Randy Fite, Senior Director, Facilities Maintenance	7/31/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Hartford Steam Boiler Inspection and Insurance Company (HSB), Steritech Group Inc., CNA	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Loss Prevention Report, Healthcare Risk Control	UNT	31 reports/audits performed; 110 findings identified. For more detailed information please see the reports from Risk Management.	NA	NA	NA	NA	NA	N/A
External	Hartford Steam Boiler Inspection and Insurance Company (HSB), CNA Healthcare	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Loss Prevention Report, Healthcare Risk Control	UNTHSC	6 reports/audits performed; 6 findings identified. For more detailed information please see the reports from Risk Management.	NA	NA	NA	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a 247 room four story structure classified as a mixed occupancy consisting of existing dormitory, and assembly. Features of fire protection include a complete fire alarm system, smoke detection, sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 1 The basement area located under the kitchen has only one means of egress and was formally considered a normally unoccupied space that was used for storage only. Within the last year or so two offices and a large dishwashing unit were installed in the area. This changed the area use to a normally occupied area since employees now work in the space and a second approved means of egress is now required. NFPA 101, Life Safety Code, Chapters 29.2.4.1 and 7.4.1.1	Facilities has met with architect. May require design review board approvals.	NA	8/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a 247 room four story structure classified as a mixed occupancy consisting of existing dormitory, and assembly. Features of fire protection include a complete fire alarm system, smoke detection, sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 2 The music practice cube area on the first floor has only one means of egress. NFPA 101, Life Safety Code, Chapters 29.2.4.1, 7.4.1.1 and 7.1.5.1	Facilities has met with architect. May require design review board approvals.	NA	8/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a 247 room four story structure classified as a mixed occupancy consisting of existing dormitory, and assembly. Features of fire protection include a complete fire alarm system, smoke detection, sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of	NA	FINDING 3 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Install exit path diagram in each room.	NA	12/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 11 Fire and smoke doors in the following areas do not close properly. ▢ Corridor smoke door by room A325 ▢ Fourth floor stairwell fire door "D" wing ▢ Corridor smoke door by room C301 NFPA 1, Fire Code, Chapter 12.9.4.1, 12.4.6.9.1 and 12.4.6.9.2(6)	Facilities will repair doors.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 1 The basement area located under the kitchen has only one means of egress and was formally considered a normally unoccupied space that was used for storage only. Two offices and a large dishwashing unit have been installed in the area. This changed the area use to a normally occupied area since employees now work in the space and a second approved means of egress is now required. (2013 violation) NFPA 1, Fire Code, Chapter 14.9.1.1	UNT will evaluate the best course of action for completion.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 10 On "A" wing, the third floor corridor lacks an adequate number of emergency lighting units. NFPA 1, Fire Code, Chapter 14.13.1.1; and NFPA 101, Life Safety Code, Chapters 29.2.9.1 and 7.9.2.1	Facilities to add lighting.	NA	10/1/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 12 The fire alarm control panel is displaying system troubles. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will determine cause of system trouble and make repairs if needed.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 13 Tables and chairs are blocking the northeast cafeteria emergency exit doors. (Corrected at the time of the inspection) NFAP 1, Fire Code, Chapters 4.4.3.1.1 and 14.4.1	Corrected at the time of inspection.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 14 The fire pump room is missing several ceiling tiles that can result in delaying the activation of the sprinkler system. NFPA 1, Fire Code, Chapter 13.3.3.3	Facilities will replace missing ceiling tiles.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 15 The kitchen UL 300 wet chemical fire suppression system for the Combi oven and grill is red tagged since December of 2015, the tag states "No electric shutdown". NFPA 1, Fire Code, Chapter 50.4.6.1	UNT will evaluate the best course of action for completion.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 16 The kitchen fryer unit is on wheels and lacks an approved method to determine the unit is in the proper design location. NFPA 1, Fire Code, Chapter 50.6.1.2.3.1	UNT will install wheel locating device.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 17 Cafeteria fire doors in the following locations are missing vertical bottom rods and floor latching points or fire pins. ▢ North east emergency exit ▢ South East Emergency exit NFPA 1, Fire Code, Chapter 12.4.1; and NFPA 80 Standard for Fire Doors and Other Opening Protectives, Chapter 4.6.3.1	Facilities will add bottom rods and floor latching points (or fire pins).	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 18 The PowerAde vending machine located on the "B" wing second floor is blocking the exit access. NFPA 1, Fire Code, Chapters 4.4.3.1.1 and 14.4.1	UNT will move the machine away from the exit access.	NA	8/1/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 19 The portable fire extinguisher located by the dishwasher in the basement has the pin pulled. NFPA 1, Fire Code, Chapter 4.5.8.1	Pin was replaced.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 2 Corridor smoke or fire doors in the following locations are held in the open position by electric hold open devices but lack the required smoke detectors located within five feet of the doors to activate door release in the event of a fire. 🗆 Corridor smoke doors by room C402 🗆 Stairwell fire door south west stairs second floor 🗆 Corridor smoke door by room D411 🗆 Corridor smoke door third floor by room A325	Facilities will add smoke detectors.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 20 The basement stairwell from the kitchen area lacks a rated enclosure. The stairs are open at the top and bottom. Currently this is the only means of egress from the basement area. (See FINDING 1) NFPA 1, Fire Code, Chapter 14.6.1.1 and 14.3.1	UNT will evaluate the best course of action for completion.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 21 The emergency light unit in stairwell 1.1 on the first floor failed to operate when tested. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will replace faulty light.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 22 On the first floor of "A" wing in the Ford room, a sprinkler head is missing the escutcheon. NFPA 1, Fire Code, Chapter 13.3.3.2	Facilities will install escutcheon.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 23 In the Jon Collins room there is a battery operated smoke alarm on the wall that failed to operate when tested. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will remove smoke alarm.	NA	8/1/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 24 The Jon Collins room exterior double exit doors have the right side leaf locked with dead bolts and the right side door leaf only provides a 24 inch exit width. The minimum exit width for existing buildings shall not be less than 28 inches clear width. NFPA 1, Fire Code, Chapter 14.8.3.4.1.2	UNT will evaluate the best course of action for completion.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 25 The Jon Collins room lacks an illuminated exit sign over the door leading to the egress corridor. NFPA 1, Fire Code, Chapter 14.14.1.2.1	Facilities will install an illuminated exit sign.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 26 The electrical room located off the first floor of "B" wing and Hall Directors laundry room has an unused opening in the circuit breaker panel. NFPA 1, Fire Code, Chapter 11.1.2	Facilities will cover opening.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 27 At stairwell 1.1 on the first floor of "A" wing, the double fire doors are missing the center mullion rendering the doors unable to latch. NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(4)	Facilities will replace missing center mullion.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 28 An extension cord is used as a replacement for permanent wiring on the second floor in the "A" wing IT closet server rack. NFPA 1, Fire Code, Chapter 11.1.7.6	UNT will remove extension cord.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 3 Fire door assemblies in the following areas lack UL listed fire rating labels or labels from another recognized testing lab. ⯀ Fire door second floor south west stairwell ⯀ Fire door and frame fourth floor ⯀ Fire door stairwell east "C" wing ⯀ Fire door and frame stairwell fourth floor D wing ⯀ Fire door B wing west stairwell third floor ⯀ Fire door and frame stairwell across from room B310	Facilities will add UL labels.	NA	12/1/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 4 Sprinkler heads in the following areas have the orange shipping protectors still installed. ⏹ Room 2030 ⏹ Room A105 ⏹ Second floor ADA bathroom NFPA 1, Fire Code, Chapter 13.3.3.2	Facilities will remove all orange shipping protectors.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 5 Sprinkler protection is missing in the following locations. ⏹ Electrical room D458 ⏹ Electrical closet D wing ⏹ Sherwood lounge storage closet ⏹ Second floor IT closet ⏹ Second floor electrical room by dumb waiter ⏹ Second floor" B" wing IT room ⏹ First floor electrical room A wing ⏹ First floor "A" wing electrical room ⏹ Second floor "A" wing IT room ⏹ Basement music practice room enclosed cubes NFPA 1, Fire Code, Chapter 13.3.1.2	UNT will add sprinkler protection.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 6 Unsealed or improperly sealed penetrations are present in the following locations. ⏹ Room D460 unsealed penetrations ⏹ Custodial room across from room 2029 unsealed penetrations ⏹ "D" wing electrical closet unsealed penetrations ⏹ Storage room by room B310 unsealed penetrations ⏹ Room 2073 unsealed and improperly sealed penetrations floor, ceiling and wall	Facilities will properly seal all penetrations.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 7 Room D470 has storage on a top shelf that will block the sprinkler discharge pattern. NFPA 1, Fire Code, Chapter 10.19.3.2	UNT will remove the storage.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 8 On the fourth floor of "B" wing the attic fire door lacks the required closing device. NFPA 1, Fire Code, Chapter 12.4.6.9.1; and 12.4.6.9.2(4)	UNT will add the closing device.	NA	10/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 9 The emergency egress floor plans are missing from the back of all dorm room doors. NFPA 1, Fire Code, Chapter 20.8.2.4.1	Floors plans will be created and placed on all dorm room doors.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Fire doors in the following locations are damaged or missing parts. ⯀ B wing third floor stairwell door holes in door ⯀ B wing third floor broken wired glass panel ⯀ B wing second floor holes in door	Facilities will repair all items.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 10 Water fountains in the following locations are powered by extension cords. ⯀ C wing by confiscation room ⯀ By room 105 NFPA 1, Fire Code, Chapters 11.1.2 and 11.1.7.6	UNT will remove extension cords.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 11 Over 25 percent of the corridor is covered with construction paper that does not meet class A or B interior finish requirements. NFPA 1, Fire Code, Chapters 20.8.3.3 and 12.5.6.3.1	Paper removed.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 The panic bar on D wing second stairwell lacks a label indicating the bar is UL listed fire exit hardware. NFPA 1, Fire Code, Chapter 14.5.3.4.2	UNT will add UL listed fire label.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 HVAC vents for the building system are located in the stairwells. (6 stairwells x 3 floors) NFPA 1, Fire Code, Chapter 14.3.1 (10) (d)	UNT will evaluate the best course of action for completion.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 4 Unsealed or improperly sealed penetrations are present in the following locations. ⯀ C wing south stairwell unsealed penetration conduit for smoke detector ⯀ Mechanical room A/C 9 hole in wall above door	Facilities will properly seal all penetrations.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 5 Room 137 music room is missing the smoke detector. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will replace missing smoke detector.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 6 The fire alarm control panel is displaying two trouble signals. (Missing sounder bases) NFPA 1, Fire Code, Chapter 4.5.8.1	Complete.	NA	NA	Closed

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External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 7 Stairwell B at the first floor north fire door has panic hardware installed instead of the required fire exit hardware. NFPA 1, Fire Code, Chapter 14.5.3.4.2	Facilities will install fire exit hardware.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 8 The First floor corridor fire door by mechanical room A/C 3 has a ventilation grate cut in the bottom half of the door. The door is no longer a UL listed fire door assembly. Additionally the door is missing the door latch cover plate. NFPA 1, Fire Code, Chapters 12.4.6.9.1 and 12.4.6.9.2(10) (4)	UNT will evaluate the best course of action for completion.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 9 In mechanical room A/C 8 and A/C 10C above the doors there are electrical splice boxes missing the cover plates. NFPA 1, Fire Code, Chapter 11.1.10	Facilities will replace missing cover plates.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consist of four three-story buildings with a total of 286 rooms classified as a mixed occupancy consisting of existing apartment, dormitory, assembly and business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 1 The West section second floor by the 200 number rooms and third floor by the 300 number rooms exterior walkways have dead ends in excess of the allowed 20 foot maximum. NFPA 101, Life Safety Code, Chapters 29.2.1, 31.2.1 and 7.5.3.3	We have hired licensed engineer (RL Woods) to perform an assessment of the balconies and design the new stairs needed. The assessment has been performed and we are waiting on the final report. Once we have the report and subsequent drawings we will hire a contractor to install.	NA	1/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consist of four three-story buildings with a total of 286 rooms classified as a mixed occupancy consisting of existing apartment, dormitory, assembly and business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 2 The South East side of the building exterior walkway has dead ends on the second and third floor in excess of the allowed 20 foot maximum allowed. NFPA 101, Life Safety Code, Chapters 29.2.1, 31.2.1 and 7.5.3.3	We have hired licensed engineer (RL Woods) to perform an assessment of the balconies and design the new stairs needed. The assessment has been performed and we are waiting on the final report. Once we have the report and subsequent drawings we will hire a contractor to install.	NA	1/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consist of four three-story buildings with a total of 286 rooms classified as a mixed occupancy consisting of existing apartment, dormitory, assembly and business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 3 The mechanical chase areas have unsealed penetrations. NFPA 101, Life Safety Code, Chapters 4.6.12.1 and 8.3.5.1	UNT will seal penetrations.	NA	1/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consist of four three-story buildings with a total of 286 rooms classified as a mixed occupancy consisting of existing apartment, dormitory, assembly and business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire	NA	FINDING 4 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Install exit path diagram in each room.	NA	12/31/2015	Closed

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External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 1 The West section, second floor by the 200 number rooms and third floor by the 300 number rooms have exterior walkways with dead ends in excess of the allowable 20 foot maximum. (2014 Violation) NFPA 1, Fire Code, Chapter 14.10.3.4; and NFPA 101, Life Safety Code, Chapters 31.2.5.1, 31.2.4.1, 7.5.3.3 and 7.5.1	UNT will install exterior stairwell.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 10 The survey center east exit door can only open about 18 inches and the top of the door hits a large electrical conduit running outside at the top of the doorway. NFPA 1, Fire Code, Chapters 14.4.1, 4.4.3.1.1, 4.4.3.1.3 and 14.5.1.5	UNT will evaluate the best course of action for completion.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 11 The egress corridor outside suites 51 "A" and "C" is used as a storage area for computer boxes and computer equipment. NFPA 1, Fire Code, Chapter 14.4.1	UNT will remove boxes and computer equipment.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 12 The survey center office has multiple missing ceiling tiles. NFPA 1, Fire Code, Chapter 13.7.4.3.9	UNT will replace ceiling tiles.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 13 The computing center east exit store front glass doors have curtains installed on the doors making the doors blend in with the store front windows that also have curtains installed. NFPA 1, Fire Code, Chapter 14.4.2.1	UNT will evaluate the best course of action for completion.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 14 Suites 51 "A" and "C" have extension cords used as a replacement for permanent wiring. NFPA 1, Fire Code, Chapter 11.1.7.6	Facilities will remove extension cords and develop a permanent solution.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 15 Suite 51 area has interconnected power strips and power strips plugged into UPS. NFPA 1, Fire Code, Chapter 11.1.6.2	UNT will remove interconnected power strips and power strips plugged into UPS.	NA	8/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 16 Documentation was not available at the time of the inspection that the carpet installed on the walls in the computing center has been tested and approved for vertical wall application. Carpet installed on walls or ceilings shall meet class A requirements and in accordance with the requirements of NFPA 1 Fire Code. Manufactures documentation shall be supplied indicating the carpet has been tested in accordance with NFPA 1 approved testing methods and meets or exceeds the code	UNT will evaluate the best course of action for completion.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 17 The business office suite 51 exits to an exterior walkway that is enclosed by a railing with a dead end distance exceeding 50 feet. The dead end distance measured 94 feet. NFPA 1, Fire Code, Chapter 14.10.3.4 and NFPA 101, Life Safety Code, Chapter 31.2.5.4	UNT will evaluate the best course of action for completion.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 18 A fluorescent light fixture in the boiler room is missing a cover plate exposing the electrical wiring. NFPA 1, Fire Code, Chapter 11.1.2	Facilities will replace cover plate.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 2 The South East side of the building exterior walkway has dead ends on the second and third floor in excess of the allowed 20 foot maximum allowed. (2014 Violation) NFPA 1, Fire Code, Chapter 14.10.3.4; and NFPA 101, Life Safety Code, Chapters 31.2.5.1, 31.2.4.1, 7.5.3.3 and 7.5.1	UNT will evaluate the best course of action for completion.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 3 The mechanical chase areas have unsealed or improperly sealed penetrations. (2014 Violation) NFPA 1, Fire Code, Chapter 12.7.5.1	Facilities will properly seal penetrations.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 4 Portable fire extinguishers in the following areas lack current annual inspection tags. ⬜ Room E345 resident assist room last inspection April 2011 ⬜ Room W338 last inspection June 2014 ⬜ Custodial office second floor two extinguishers last inspection 2001 ⬜ Room B59 last inspection 2013 ⬜ Boiler room last inspection 2013	Facilities inspected the portable fire extinguishers.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 5 The emergency light failed to operate when tested in the Computing Center by main entrance. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will repair emergency light.	NA	9/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 6 In the GIS office the electrical outlet for the water fountain is missing the protective cover plate. NFPA 1, Fire Code, Chapter 11.1.10	Facilities will replace cover plate.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 7 The building lacks exterior emergency lighting for second floor egress. NFPA 1, Fire Code, Chapter 14.13.1.1(1); and NFPA 101, Life Safety Code, Chapters 31.2.9 and 7.9	UNT will evaluate the best course of action for completion.	NA	9/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 8 The Maroon room has an occupant load in excess of 49 people and the required second exit door leading into the kitchen area is locked, additionally occupants cannot exit through a kitchen area. Limit the occupant load of this room to 49 people and remove exit sign from above door leading to the kitchen. NFPA 1, Fire Code, Chapters 14.5.2.1, 14.5.2.3, 4.4.3.1.2 and 14.10.2.1	UNT will evaluate the best course of action for completion.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	NA	FINDING 9 The fire alarm control panel is indicating troubles on the system. (Power supply) NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities repaired power supply.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 There is a dead end corridor on both the second and third floors that exceed the allowable distance of 50 feet. The corridors measured 64 feet long. On the second floor rooms 228 and 229 cannot be normally occupied. The third floor rooms 328 and 329 cannot be normally occupied due to the excessive dead-end corridor distance.	UNT will post signs the rooms are not to be occupied by order of the State Fire Marshal's Office.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 10 The corridor exit sign in corridor A by room 117 has exposed electrical wiring not in conduit. NFPA 1, Fire Code, Chapter 11.1.3	Facilities will repair exit sign.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 11 The stairwell fire door on the third floor center stairwell has a continuous hinge and does not have UL listing information on hinge NFPA 1, Fire Code, Chapters 12.7.3.1, 12.7.3.2.2 and 12.7.3.2.3	UNT attached UL listing on hinge.	NA	8/1/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 The stairwells have HVAC vent ducts penetrating the exit enclosure in approximately 12 locations. NFPA 1, Fire Code, Chapter 14.3.1(10)	UNT whether to remove ducts or install fire smoke dampers.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 The second floor C wing has a trash chute missing a section of the fire door. A fire in the trash chute will spread fire and smoke into the second floor corridor. NFPA 1, Fire Code, Chapters 11.6.1.2 and 12.7.4	Door will be repaired.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 4 The copy supply room has a hole in the ceiling around the splice box. NFPA 1, Fire Code, Chapter 12.3.3.1	Hole will be patched.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 5 Paneling is applied to the walls located in the first floor business office corridor that does not meet class A or B interior finish requirements. NFPA 1, Fire Code, Chapter 20.13.3.2.1	UNT will evaluate the best course of action for completion.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 6 The First floor A/C 3 room has an unsealed floor penetration. NFPA 1, Fire Code, Chapter 12.7.5.1	Facilities will properly seal penetration.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 7 The first floor large conference room occupant load exceeds 50 people and lacks the required emergency lighting. NFPA 1, Fire Code, Chapter 14.13.1.1(1); and NFPA 101, Life Safety Code, Chapter 13.2.9.1	Facilities will install required emergency lighting.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 8 Computer room 102 has interconnected power strips. NFPA 1, Fire Code, Chapter 11.1.6.2	UNT will remove the interconnected power strips.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 9 The door separating the business occupancy from the dormitory occupancy lacks a fire rating. Provide documentation this door is not located in a fire wall. NFPA 1, Fire Code 6.1.14.4.1(a)	UNT will provide documentation.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Honors Hall Honors Hall is a 200 room five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, sprinkler coverage throughout, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency	NA	FINDING 1 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Install exit path diagram in each room.	NA	12/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Honors Hall Honors Hall is a five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 The fire sprinkler system is yellow tagged stating gauges lack 5 year test dated December 2015. NFPA 1, Fire Code, Chapter 13.3.3. 2	Facilities will conduct the 5 year test.	NA	12/1/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Honors Hall Honors Hall is a five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 The penthouse attic area lacks sprinkler protection and is used for storage of combustible material. NFPA 1, Fire Code, Chapters 13.3.2.16.2 and 10.19.6	UNT will evaluate the best course of action for completion.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Honors Hall Honors Hall is a five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 The penthouse attic area has unsealed penetrations. NFPA 1, Fire Code, Chapter 12.7.5.1	Facilities will properly seal penetrations.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Honors Hall Honors Hall is a five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 4 The fire alarm control panel lacks an annual inspection tag. The last inspection was conducted in August 2014. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will conduct an inspection.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Honors Hall Honors Hall is a five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 5 The emergency egress floor plan diagram signs are missing from the back of all dormitory room doors. (2014 violation) NFPA 1, Fire Code, Chapter 20.8.2.4.1	Facilities will develop and post floor plans on all room doors.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 1 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Install exit path diagram in each room.	NA	12/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 1 Fire doors at the following locations have continuous hinges that do not have UL listing information on hinge. ▢ Fourth floor Stairwell 01 ▢ Fourth floor stairwell 03 ▢ Third floor stairwell 03 ▢ Third floor stairwell 01 ▢ Third floor stairwell 02 ▢ Second floor stairwell 02 ▢ Second floor stairwell 01	UNT will add UL listing on hinges.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 2 Fire doors in the following locations lack a UL listed fire rating label or label from another recognized testing lab. ▢ Third floor stairwell 02 ▢ Second floor stairwell 02 ▢ Third floor stairwell 03 ▢ First floor Stairwell 01 right side door NFPA 1, Fire Code, Chapters 12.7.3.1, 12.7.3.2.2 and 12.7.3.2.3	UNT will add UL listed fire rating label to each door.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 3 The first floor stairwell exterior exit door only partially opens due to the bottom of the door contacting the ground. NFPA 1, Fire Code, Chapter 14.4.1, 14.5.1.5 and 14.5.1.1	UNT will evaluate the best course of action for completion.	NA	9/1/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 4 The emergency egress floor plan diagram signs are missing from the back of all dormitory room doors. (2014 violation) NFPA 1, Fire Code, Chapter 20.8.2.4.1	Facilities will develop and post floor plans on all room doors.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 5 The sprinkler system hydraulic calculation place is missing from the riser. NFPA 1, Fire Code, Chapter 13.3.3.2	UNT will add the required plate to the riser.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 6 Unsealed penetrations are present in the following locations. ⬚ Storage room 344 unsealed conduit ⬚ Room 257A ⬚ Room 244 IT room NFPA 1, Fire Code, Chapter 12.7.5.1	Facilities will properly seal penetrations.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 7 The penthouse area lacks sprinkler system coverage and is used for combustible storage. NFPA 1, Fire Code, Chapters 13.3.2.16.2 and 10.19.5.1	UNT will evaluate the best course of action for completion.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Fire doors throughout the building (21 locations) have continuous hinges covering the area where the UL listing label is located. Unable to verify doors are fire rated. NFPA 1, Fire Code. Chapters 12.7.3.1, 12.7.3.2.2 and 12.7.3.2.3	Facilities verified that all fire doors are fire rated.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 10 Room A128 the ceiling light/fan is missing the cover. NFPA 1, Fire Code, Chapter 11.1.2	Facilities will replace cover.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 11 Room B120 has a large hole in the fire wall. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will repair hole.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 13 Fire doors in the following locations lack UL listed fire rating door labels or labels from another recognized testing lab. ⬚ Main stair C wing ⬚ A wing second floor south stairwell ⬚ Door by C128	Facilities will add UL listed fire rated door labels.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 14 Unable to verify that some of the lighting fixtures are equipped with emergency lighting capability. NFPA 1, Fire Code, Chapter 14.13.1.1 (1); and NFPA 101, Life Safety Code, Chapters 29.2.9.1 and 7.9	Facilities will determine that capability.	NA	1/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 Fire doors at the following locations have continuous hinges that do not have UL listing information on hinge. ⊡ First floor corridor by room 128 ⊡ First floor by room C123 ⊡ Stairwell C third floor ⊡ Second floor south stairwell ⊡ Stairwell A second floor ⊡ Stairwell D second floor ⊡ Corridor by room A134 NFPA 1, Fire Code. Chapters 12.7.3.1, 12.7.3.2.2 and 12.7.3.2.3	UNT added UL listings to all hinges.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 The following corridors have fiberglass reinforced plastic (FRP) ceiling panels installed in the drop ceiling grids. Documentation was not available at the time of the inspection that FRP ceiling tiles meet class A or B interior finish requirements for use in corridors. ⊡ F wing second floor ⊡ B wing first floor	Facilities will provide documentation.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 4 Unsealed or improperly sealed penetrations are present in the following locations. ⊡ FC-2 Mechanical room non rated yellow spray foam ⊡ F220 IT room 4 inch conduit floor and ceiling ⊡ E226 IT room 4 inch conduit floor and ceiling	Facilities will properly seal penetrations.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 5 Stairwell fire rated doors at the following locations have holes in the door. ⊡ Stairwell C third floor ⊡ Stairwell D second floor NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(1)	Facilities will repair doors.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 6 Room F310 has a multi outlet adapter plugged into a power strip. NFPA 1, Fire Code, Chapter 11.1.5.2	Multi outlet adapter was removed from the power strip.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 7 Mechanical room B132 has an extension cord wired into the HVAC controller to supply power to the unit. NFPA 1, Fire Code, Chapter 11.1.2	Facilities will replace extension cords with a permanent solution.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 8 The corridor fire door by room C123 has a ventilation grate installed in the bottom of the door. NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(10)	UNT will evaluate the best course of action for completion.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 9 Room B103 has interconnected power strips. NFPA 1, Fire Code, Chapter 11.1.6.2	UNT will remove interconnected power strips.	NA	9/1/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 12 Stairwell signage is missing in the following locations. Stairwell signs are not required by code in this existing building however since signs have been installed they must be maintained. ▪ D corridor south third floor ▪ F wing west stairwell third floor ▪ A wing west stairwell third floor ▪ A wing south stairwell second floor ▪ F wing west second floor ▪ B wing south stairwell second floor	Facilities will add signage.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a 206 room three-story structure classified as a mixed occupancy consisting of existing dormitory and business. Features of fire protection include a complete fire alarm system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 1 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Install exit path diagram in each room.	NA	12/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 1 Corridor smoke or fire doors in the following locations are held in the open position by electric hold open devices but lack the required smoke detectors located within five feet of the doors to activate door release in the event of a fire. ▪ Fire door first floor main stairwell ▪ Corridor smoke door by room 352 ▪ Corridor smoke door by room 333	Facilities will add smoke detectors.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 10 A ladder is stored in the first floor main stairwell. NFPA 1, Fire Code, Chapters 14.4.1, 14.6.3.1 and 4.4.3.1.1	Facilities will remove the ladder.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 11 The emergency egress floor plan diagram signs are missing from the back of all dormitory room doors. (2014 violation) NFPA 1, Fire Code, Chapter 20.8.2.4.1	Facilities will develop and post the sign on all room doors	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 12 Room A140A is being used as a wood shop. Saw dust was observed on work benches and the floor. This room is located directly off an assembly space and lacks the required two hour rated construction separation between industrial occupancy and assembly occupancy. Discontinue use of this room as a wood shop or other industrial type occupancy. NFPA 1, Fire Code, Chapter 6.1.14.4.1	UNT will discontinue use of this room as a wood shop or other industrial type occupancy	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 2 In "B" wing south, the third floor stairwell door strike plate is missing. NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(4)	Facilities will replace the missing strike plate.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 3 Unsealed or improperly sealed penetrations are present in the following locations. ▪ Room A/C 7 Unsealed and unapproved yellow spray foam used ▪ Room A/C 9 unapproved yellow spray foam used ▪ Room A/C 8 unsealed ▪ Room A/C 6 unapproved yellow spray foam used ▪ Room A/C 5 has an 18"x18' hole in wall covered with plywood	Facilities will properly seal all penetrations.	NA	10/1/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall
McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 4
Unable to verify building is equipped with the required emergency lighting.
NFPA 1, Fire Code, Chapter 14.13.1.1(1); and NFPA 101, Life Safety Code, Chapter 29.2.9.1	Facilities will provide verification.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall
McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 5
Room A130 located under the stairs has a sign posted "No storage by order of State Fire Marshal" and is used for storage of combustible items.
NFPA 1, Fire Code, Chapter 14.6.3	Resolved	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall
McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 6
The MAC room lacks emergency lighting.
NFPA 1, Fire Code, Chapter 14.13.1.1(1); and NFPA 101, Life Safety Code, Chapter 29.2.9.1	Facilities will add emergency lighting.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall
McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 7
The first floor corridor fire doors have an electronic locking device installed. Documentation was not available to indicate the device is UL listed for use on fire doors.
NFPA 1, Fire Code, Chapter 14.5.2.6(6)	Facilities will provide documentation.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall
McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 8
The stage lighting wires have a section where the plug has been pulled away from the outer protective sheath exposing the wiring.
NFPA 1, Fire Code, Chapter 11.1.2	Facilities will replace the wiring.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall
McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the	NA	FINDING 9
The stand-pipe system lacks an annual inspection tag.
NFPA 1, Fire Code, Chapter 13.2.3.3	Inspection will be performed.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall
Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1
Wainscoting is installed on the bottom section of the corridor and stairwell throughout the building and does not meet class A or B interior finish requirements.
NFPA 101, Life Safety Code, Chapters 29.3.3.2 and 10.2.3	Scheduled for completion in FY2016	NA	8/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall
Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2
Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room.	Install exit path diagram in each room.	NA	12/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall
Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1
Wainscoting is installed on the bottom section of the corridor walls and stairwells throughout the building and does not meet class A or B interior finish requirements. (Listed in 2014 inspection)
NFPA 1 Fire Code, Chapter 28.8.3.2 (2)	Compliance measures are in progress.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall
Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2
Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. (Listed in 2014 inspection)	UNT will develop and place exit diagrams in each room.	NA	9/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 The cable TV/Electrical room by 232 has a carpet cleaning machine blocking access to the electrical panels. (Corrected at the time of the inspection) NFPA 1 Fire Code, Chapter 11.1.2	NA	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 4 The wall mounted emergency lighting unit has come loose from its mount. NFPA 1 Fire Code, Chapter 4.5.8.1	Facilities will repair emergency lighting unit.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 5 The corridor smoke detector by room 111 has tape covering the unit. (Corrected at the time of the inspection) NFPA 1 Fire Code, Chapter 4.5.8.1	NA	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 6 The sprinkler head in the corridor by room 120 is not properly installed and extends below the ceiling causing the escutcheon not to properly cover the ceiling penetration. NFPA 1 Fire Code, Chapter 4.5.8.1	Facilities will properly re-install sprinkler head.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 7 The three fire sprinkler systems are yellow tagged stating gauges lack 5 year test and ball drip valve on all three tags. Dated December 2015. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will conduct 5 year test.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 8 The FDC is visually obstructed by bushes and lacks an identification sign. NFPA 1, Fire Code, Chapters 13.1.3, 13.1.4 and 13.1.4.1	Facilities will remove bushes and add identification sign.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 9 The center stairwell first floor has an unsealed penetration around the security camera wire. NFPA 1, Fire Code, Chapter 12.7.5.1	Facilities will properly seal penetration.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Room 512 the JDF room has boxes of trash stored in the room. NFPA 1, Fire Code, Chapter 10.19.1	Trash has been removed.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 10 Unsealed or improperly sealed penetrations are present in the following locations. ⮚ Room 355 Security closet ⮚ Apartment 280 Hole in ceiling by entrance door ⮚ Storage room 212 unsealed floor conduit	Status of identified penetrations is as follows: • Room 355: Fire caulk has been installed at this location. This item can be closed. • Apartment 280: Ceiling opening was created by UNTS's low voltage subcontractor subsequent to completion of work at this area by Vaughn Construction. The trade contractor will be contacted to repair	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 11 Room 559 has an extension cord used as a substitute for permanent wiring. NFPA 1, Fire Code, Chapter 11.1.7.6	UNT will remove extension cord.	NA	8/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 12 Room 102 has a sprinkler escutcheon falling off. NFPA 1, Fire Code, Chapter 13.3.3.2	Sprinkler escutcheon at Room 102 has been adjusted.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 13 The corridor fire doors in the following locations lack bottom rods and floor latching points or fire pins. ▪ Corridor fire door by room 160 ▪ Double corridor fire doors by room 266B ▪ Fire door by first floor main desk	Door installation at these locations has been verified to be as specified in the Construction Documents for this project. Based upon the attached submittal and supplemental information, it is our understanding that these openings are UL-listed and do not require bottom rods or floor latch points. Please reference 'Attachment A – Fire Door Information.' UNTS to review and coordinate with RSA and	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 14 Multipurpose room 270 A/B has an occupant load in excess of 49 people and lacks the required exit signs. NFPA 1, Fire Code, Chapters 20.1.4.7.1 and 14.14.1.1	Signage installation has been verified to be as specified in the Construction Documents for this project. UNTS to review and coordinate with RSA and advise if changes are required.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 In Stairwell 1 on all four floors the normal building lighting was off. NFPA 1, Fire Code, Chapter 14.12.1.1	Normal building lighting at Stair 1 has been confirmed to be functional and is current set to a default 'constant on' status, as there is an occupancy sensor function issue that is being addressed.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 In Room 463 the custodial closet has an exposed electrical wire run above the ceiling. NFPA 1, Fire Code, Chapter 11.1.2	An above-ceiling electrical box has been installed at Room 463, to capture exposed electrical wiring.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 4 A ceiling tile is missing in the custodial closet located across from Room 463. NFPA 1, Fire Code, Chapter 13.3.3.3	The missing ceiling tile at Room 463 has been installed.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 5 The fire alarm control panel lacks a current annual inspection tag. The last inspection was conducted in August 2014. NFPA 1, Fire Code, Chapter 4.5.8.1	This error appears to be clerical, as panel testing was conducted in August 2015. The installer has been contacted, to ensure that the appropriate tag is installed.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 6 Stairwell 2 on the first floor is missing the stairwell identification sign. NFPA 1, Fire Code, Chapter 10.12.3.1	Signage was installed at this location at time of project completion and User occupancy. Based upon inspection, it appears that signage was removed by Occupants. Replacement signage will be ordered.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 7 Stairwell 3 on the first floor is being used for storage. NFPA 1, Fire Code, Chapters 14.4 and 10.19.4	Stored material have been removed from Level 1 of Stair 3	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 8 At stairwell 3 on the first floor, the exit door leading to the exterior of the building lacks an illuminated exit sign. NFPA 1, Fire Code, Chapter 14.14.1.2.1	Illuminated exit sign for this location has been ordered and will be installed upon receipt.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlins Hall Rawlins Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 9 The corridor fire doors by room 266 B do not close and latch properly. NFPA 1, Fire Code, Chapter 12.4.6.9.2(6) and (8)	Corridor fire doors by Room 266B have been verified to close and latch properly.	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for	NA	FINDING 1 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room.	NA	NA	8/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	NA	FINDING 1 The three fire sprinkler risers are yellow tagged since December 2015. Tags state gauges, not replaced or 5 year calibration". NFPA 1, Fire Code, Chapter 13.3.3.2	Facilities will conduct calibration.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	NA	FINDING 2 Unsealed or improperly sealed penetrations are present in the following locations. ② Telephone room unsealed ceiling and floor penetrations ② Cable TV room unsealed ceiling and floor penetrations ② Room ST3H	Facilities will properly seal all penetrations.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	NA	FINDING 3 Emergency lights failed to operate when tested in the following locations. ② Stairwell B third floor ② Corridor by room 203 NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will repair emergency lights.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	NA	FINDING 4 Sprinkler heads are missing escutcheons in the following areas. ② Stairwell A third floor ② Room ST3H NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will replace escutcheons.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	NA	FINDING 5 Fire doors in stairwell B on the first floor lack a UL listed fire rating label or label from another recognized testing lab. NFPA 1, Fire Code, Chapter 12.7.3.2.2	Facilities will install UL listed fire rating label.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	NA	FINDING 6 Mechanical room and custodial closet are located off stairwell normally unoccupied spaces shall not enter into an exit enclosure. The mechanical room requires a one hour rated fire door separation from the exit enclosure NFPA 1, Fire Code, Chapter 14.3.1. (9) (10) and 14.3.1.9 (C)	UNT will evaluate the best course of action for completion.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	NA	FINDING 7 Storage located by room 227 has a single cylinder dead bolt lock installed with the key side located inside the room and a thumb latch on the exterior side. Occupants can be locked inside the room. NFPA 1, Fire Code, Chapters 4.4.3.1.2, 14.5.2.1 and 14.5.2.3	Facilities will remove dead bolt lock.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a 373 room three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, full automatic sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for	NA	FINDING 1 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Install exit path diagram in each room.	NA	1/31/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall
Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 1
The third floor elevator lobby doors do not latch.
NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(8)	Facilities will repair door.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall
Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 10
Elevator lobby fire doors are on electronic hold open devices and lack the required smoke detectors within five feet of the doors.
NFPA 1, Fire Code, Chapter 14.5.4.1(3)	Facilities will install smoke detectors.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall
Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 2
Unsealed or improperly sealed penetrations are present in the following locations.
▢ IT closet 324, 377 277,224, 124 4 inch conduits not sealed
▢ Room 373 ceiling penetrations
▢ Room H205 4 inch conduit not sealed
▢ Six electrical rooms throughout the building 3/4 inch conduit	Facilities will properly seal penetrations.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall
Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 3
The elevator lobby doors on all three floors lack the required one hour fire rating. Some doors are labeled as 1/3 hour, some are 3/4 hour rated doors. It appears doors have been changed out over the years. The correct rating for the doors should be one hour.
NFPA 1, Fire Code, Chapter 12.7.4.2	UNT will evaluate the best course of action for completion.	NA	11/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall
Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 4
The emergency egress floor plans are missing from back of all dorm room doors.
(2104 violation)
NFPA 1, Fire Code, Chapter 20.8.2.4.1	Facilities will develop floor plans and post them on all room doors.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall
Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 5
The third floor stairwell 3.2 panic bar lacks a label indicating the bar is UL listed fire exit hardware.
NFPA 1, Fire Code, Chapter 14.5.3.4.2	Facilities will install a UL label on bar.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall
Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 6
Stairwells are missing the stairwell identification signs in the following locations.
▢ Stairwell 2.5
▢ Center stairwell first floor
NFPA 1, Fire Code, Chapter 10.12.3.	Facilities will install identification signs.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall
Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 7
In room 149 a new drop ceiling has been installed. The sprinkler heads have not been relocated below the new ceiling.
NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will relocate the sprinkler heads.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall
Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 8
Stairwell 1.3 fire door is missing the strike plate.
NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(4)	Facilities will replace strike plate.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall
Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	NA	FINDING 9
Room H2005 has a cover missing from the splice box.
NFPA 1, Fire Code Chapters 11.1.10	Facilities will replace cover.	NA	8/1/2016	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Install exit path diagram in each room.	NA	12/31/2015	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Fire extinguishers in the following locations lack a current annual inspection tag. ▢ Fourth floor custodial closet room 4100 last inspection July 2012 ▢ Room 3176 last inspection September 2014 ▢ Storage room 2100 last inspection July 2011	UNT will inspect fire extinguishers.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 10 Housing security room located off mechanical room 2280 has a power strip plugged into a UPS. NFPA 1, Fire Code, Chapter 11.1.6.2	Facilities will replace power strip with a more permanent solution.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 11 In room 2250 an extension cord is used to power a UPS unit. NFPA 1, Fire Code, Chapter 11.1.7.6	Facilities will replace cord with a more permanent solution.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 12 The first floor elevator lobby fire doors lack vertical bottom rods and floor latching points or fire pins. (4 sets) NFPA 1, Fire Code, Chapter 12.4.1; and NFPA 80 Standard for Fire Doors and Other Opening Protectives, Chapter 4.6.3.1	UNT will evaluate the best course of action for completion.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 13 The elevator lobby doors are held in the open position by electric magnetic hold open devices, but lack the required smoke detectors located within five feet of the doors to activate door release in the event of a fire. (14 Locations) NFPA 1, Fire Code, Chapter 14.5.4.2(3)	Smoke detectors will be added.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 14 Mechanical room 2280 has storage of materials not related to mechanical equipment operation. These items include but not limited to mop buckets, mops, paint, furniture, ceiling tiles. NFPA 1, Fire Code, Chapter 10.19.5.1	UNT will remove all materials not related to mechanical operations.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 Both sprinkler heads in the fire pump building still have the orange shipping protectors installed on the heads. Note: This building is approximately one and a half years old and these protectors should have been removed at the time the sprinkler system went in service. Several inspections by the sprinkler contractor and university staff failed to notice the	Facilities will remove orange shipping protectors.	NA	9/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 The fire alarm control panel is displaying the following trouble signals. ▢ Battery trouble ▢ Missing detector NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities resolved the trouble signals.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 4 The corridor travel distances between fire alarm pull stations exceeds the maximum 200 feet travel distance between pull stations. Corridor distance was measured to be 366 feet. NFPA 1, Fire Code, Chapter 13.7.1.4.8.5	UNT will evaluate the best course of action for completion.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 5 The emergency egress floor plan diagram signs are missing from the back of all dormitory room doors. NFPA 1, Fire Code, Chapter 20.8.2.4.1	Facilities will develop signs and install them on all room doors.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 6 Unsealed or improperly sealed penetrations are present in the following locations. ▢ Fire pump room unsealed penetrations ▢ Custodial closet room 4116 unsealed penetrations ▢ Storage room 4152 unsealed penetrations ▢ Custodial closet room 44176 unsealed penetrations	Facilities will properly seal all penetrations.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 7 Stairwell fire doors throughout the building lack the latch plates (17 locations). NFPA 1, Fire Code, Chapters 12.4.6.9.1 and 12.4.6.9.2 (4)	UNT will install latch plates.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 8 Fire doors at the following locations have continuous hinges that do not have UL listing information on hinge. ▢ Fourth floor West elevator lobby doors ▢ Fourth floor East elevator lobby door NFPA 1, Fire Code. Chapters 12.7.3.1, 12.7.3.2.2 and 12.7.3.2.3	Facilities will install UL labels on hinges.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 9 Covers are missing off electric door controller panels and splice boxes for the exhaust controls in mechanical room 2280. NFPA 1, Fire Code, Chapter 11.1.10	Facilities will replace covers.	NA	9/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 1 Sprinkler protection is missing in the following locations. ▢ Kitchen walk in Cooler #2 no sprinkler protection ▢ Fire Pump room no sprinkler protection ▢ RESNET room second floor off mechanical room A/C3 no sprinkler protection ▢ Twelve mechanical rooms lack sprinkler protection under duct work that exceeds 4 feet wide ▢ First floor A/C 1A room incomplete sprinkler coverage	UNT will evaluate the best course of action for completion.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 10 The emergency egress floor plans are missing from the back of all dorm room doors. (2104 violation) NFPA 1, Fire Code, Chapter 20.8.2.4.1	Facilities will develop and post floor plans on all room doors.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 11 Unable to verify that the building is supplied with the required emergency lighting. NFPA 1, Fire Code, Chapter 14.13.1.1(1)	UNT will evaluate the best course of action for completion.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 12 The food warmer located in the kitchen has the electrical wire pulled out of the splice box, exposing the wiring. NFPA 1, Fire Code, Chapter 11.1.2	Facilities will repair electrical wiring.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 13 In the kitchen walk in cooler number 1 spray foam is on the sprinkler head. NFPA 1, Fire Code, Chapter 13.3.3.2	Facilities will remove the spray foam.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 14 The kitchen commercial cooking appliances wet chemical suppression system has an enclosed appliance with a discharge nozzle located above it. The cooking appliances have been moved since the original installation and this nozzle no longer covers any open equipment. Upon discharge of the system this nozzle will spray wet chemical on the floor. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will adjust coverage.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 15 The cafeteria emergency exit door threshold is raised approximately four inches above the floor level creating a trip hazard to occupants exiting the building. NFPA 1, Fire Code, Chapter 14.1; and NFPA 101 Life Safety Code, Chapter 7.2.1.3.4	Facilities will level the threshold.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 16 The first floor center stairwell door was found blocked open at the time of the inspection. (Corrected at the time of the inspection) NFPA 1, Fire Code, Chapter 14.5.4.1	(Corrected at the time of the inspection)	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 17 The fire extinguisher located in the graduate student apartment lacks a current annual inspection tag. The last inspection was conducted in 2007. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will inspect the fire extinguisher.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 18 The first floor south center stairwell fire door lacks a UL listed fire rating label or label from another recognized testing lab. NFPA 1, Fire Code, Chapters 12.7.3.2.2 and 12.7.3.2.3	Facilities will add UL listed fire rating label.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 19 The 2 1/2 inch fire department connections are hard to swivel. NFPA 1, Fire Code, Chapter 13.3.3.2 4.5.8.1	Facilities will fix the connections.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 2 The main boiler / mechanical room has approximately six sprinkler heads with the orange shipping protectors still in place. NFPA 1, Fire Code, Chapter 13.3.3.2	Facilities will remove the orange shipping protectors.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 3 The fire alarm control panel lacks a current annual inspection tag. The inspection tag is dated July 2014. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will perform an inspection.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 4 The east, west, north and south stairwells on floors one through three have a chase in the stairwell with cover plates that lack the required 1 hour fire rating. (14 locations) NFPA 1, Fire Code, Chapter 14.3.1(1)	UNT will evaluate the best course of action for completion.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 5 The corridor smoke door by room 612 does not close properly. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will fix door.	NA	9/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 6 The corridor smoke detector by room A/C 6A is hanging from the ceiling. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities repaired smoke detector.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 7 Doors in the following locations has continuous hinges installed and lack a UL label or stamp that they are listed for fire door installation. Second floor north west stairwell Third floor north east stairwell Third floor center north stairwell Second floor north west stairwell Third floor north west stairwell	UL label was attached to all hinges.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 8 The stairwells have HVAC vents penetrating the exit enclosure. (18 locations) NFPA 1, Fire Code, Chapter 14.3.1(10)	Facilities will properly seal penetrations.	NA	1/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 9 The first floor east stairwell door has holes in the door from a previous hinge. NFPA 1, Fire Code, Chapter 12.4.6.9.2(1) (d)	Facilities will repair door.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2016	RRO12282E	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and emergency lighting units in the event of emergencies involving power loss.	NA	FINDING 3 Dormitory rooms are not provided with a required exit path diagram on or immediately adjacent to the exit door from each sleeping room. A diagram shall reflect the actual floor arrangement, room identification and exit path travel from each room. NFPA 101, Life Safety Code, Chapter 29.7.4.1	Install exit path diagram in each room.	NA	12/31/2015	Closed
External	Texas Commission on Environmental Quality	Fiscal Year 2016	1335965	Governance and Regulatory Compliance	Notice of Violation	UNT	On May 14, 2016, it was determined that University of North Texas did not submit an emissions inventory (EI) for calendar year 2015 for their main campus and discovery park site as requested. This is a violation of 30 TAX Chapter 101.10(e), which states which states that "the initial emissions inventory or subsequent annual emissions inventory updates shall contain emissions data from the previous calendar year and shall be due on March 31 of each year or as	NA	Based on the submission of the 2015 EI by University of North Texas, the violation has been resolved.	NA	NA	NA	Closed
External	Texas Department of State Health Services	Fiscal Year 2016	1033172	Governance and Regulatory Compliance	X-Ray Registration Inspection	UNT	This notice is to acknowledge that the Texas Department of State Health Services (DSHS) conducted an inspection of or visited your business on the date listed above. The information that has been gathered is subject to further department review, and you may receive additional correspondence as a result.	NA	No recommendations/issues.	No recommendations/issues.	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Department of State Health Services	Fiscal Year 2016	1033929	Governance and Regulatory Compliance	X-Ray Registration Inspection	UNT	This notice is to acknowledge that the Texas Department of State Health Services (DSHS) conducted an inspection of or visited your business on the date listed above. The information that has been gathered is	NA	No recommendations/issues.	No recommendations/issues.	NA	NA	N/A
External	Texas Education Agency (TEA)	Fiscal Year 2016	NA	Research	NA	UNT	15 ProjIDs reviewed as part of FY 2016 year-end AFR (Annual Financial and Compliance Report) audit. This was outsourced to Grant Thornton.	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	1. The UNT System Travel Guidelines are not consistently followed in the College of Information. Internal Audit reviewed a sample of 17 vouchers out of a population of 145 vouchers in the College of Information. The following instances of noncompliance were noted: • Reimbursement of personal travel with business travel on a Federal grant, • Conference agenda not attached with support documentation, • Missing Travel Budget Authorization Form (preapproval to travel), and • Administrative Coordinator signing vouchers in traveler's name with their emailed consent.	Moderate	Recommendations for Interim Dean of the College of Information: 1a. Evaluate the personal travel on the Federal Grant and work with the Office of Grants and Contracts Administration to determine what action needs to be taken.	We agree and are taking the actions below. A transfer was processed on 7/8/2016 through the Office of Grants and Contracts to move the allowable expenses from the Federal grant to the appropriate indirect cost or discretionary account. Only appropriate and allocable expenses will remain on the federal award. E-mail notification of UNT's Travel Guidelines was sent on 6/30/2016, which included a .pdf and PowerPoint presentation from the UNT's Business Service Center's Process Training section that consists of travel authorization & voucher training. All staff and faculty will be required to participate in on-site group training sessions provided by the BSC regarding UNT travel in either the summer or fall semesters, followed by regularly scheduled updates every fiscal year. All faculty and staff will be trained on how to create and utilize a certified electronic signature process for submitting and/or approving vouchers. Signing vouchers this way will be strongly encouraged if they are not physically available to sign the voucher. All travel reimbursement documentation will be reviewed during the approval process.	Dean of the College of Information	3/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	1. The UNT System Travel Guidelines are not consistently followed in the College of Information. Internal Audit reviewed a sample of 17 vouchers out of a population of 145 vouchers in the College of Information. The following instances of noncompliance were noted: • Reimbursement of personal travel with business travel on a Federal grant, • Conference agenda not attached with support documentation, • Missing Travel Budget Authorization Form (preapproval to travel), and • Administrative Coordinator signing vouchers in traveler's name with their emailed consent.	Moderate	Recommendations for Interim Dean of the College of Information: 1b. Ensure that the UNT System Travel Guidelines are consistently followed in the College of Information by performing a thorough review of travel reimbursement documentation.	We agree and are taking the actions below. A transfer was processed on 7/8/2016 through the Office of Grants and Contracts to move the allowable expenses from the Federal grant to the appropriate indirect cost or discretionary account. Only appropriate and allocable expenses will remain on the federal award. E-mail notification of UNT's Travel Guidelines was sent on 6/30/2016, which included a .pdf and PowerPoint presentation from the UNT's Business Service Center's Process Training section that consists of travel authorization & voucher training. All staff and faculty will be required to participate in on-site group training sessions provided by the BSC regarding UNT travel in either the summer or fall semesters, followed by regularly scheduled updates every fiscal year. All faculty and staff will be trained on how to create and utilize a certified electronic signature process for submitting and/or approving	Dean of the College of Information	3/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	2. Accounts in the College of Information are not being managed in accordance with UNT Policy 2.1.10 Accountholder Responsibility. The Chair of the Department of Library Information Sciences (LIS) and the Interim Department Chair of Learning Technologies (LT) were not reviewing financial transactions for the DeptIDs for which he/she is the holder of record. Additionally, the Chair of LIS communicated to Internal Audit that he does not have sufficient time or resources to review the transactions on the DeptIDs for which he is responsible; therefore, he relies on the College Budget Officer to perform this task. Because the College Budget Officer position has undergone turnover, it is uncertain as to how long it has been since reconciliations have been performed.	Moderate	Recommendations for Interim Dean of the College of Information: 2a. Ensure all DeptID holders in COI obtain training from the UNT Budget Office to gain a better understanding of the requirements outlined in the UNT Policy 2.1.10 Accountholder Responsibility.	The department Chairs review Cognos accounts and all the financial transactions, and approve them in line with UNT policy 2.1.10. In the past, the College Budget Officer helped reconcile all accounts across the college, monitored deficits, and advised department chairs and support staff with regard to financial operations. All Dept ID holders and support staff will be required to attend updated training for UNT policies. We will work with the UNT Budget Office so that all account holders and their support staff can gain a better understanding of their responsibilities. Going forward, department assistants and chairs will perform the necessary actions to comply with Account Holder Responsibility policy and will work closely with the College budget officer to reconcile their accounts.	Dean of the College of Information	3/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	2. Accounts in the College of Information are not being managed in accordance with UNT Policy 2.1.10 Accountholder Responsibility. The Chair of the Department of Library Information Sciences (LIS) and the Interim Department Chair of Learning Technologies (LT) were not reviewing financial transactions for the DeptIDs for which he/she is the holder of record. Additionally, the Chair of LIS communicated to Internal Audit that he does not have sufficient time or resources to review the transactions on the DeptIDs for which he is responsible; therefore, he relies on the College Budget Officer to perform this task. Because the College Budget Officer position has undergone turnover, it is uncertain as to how long it has been since reconciliations have been performed.	Moderate	Recommendations for Interim Dean of the College of Information: 2b. Ensure all DeptID holders in COI perform the necessary action to comply with the Account Holder Responsibility policy, including but not limited to, reviewing all financial transactions.	The department Chairs review Cognos accounts and all the financial transactions, and approve them in line with UNT policy 2.1.10. In the past, the College Budget Officer helped reconcile all accounts across the college, monitored deficits, and advised department chairs and support staff with regard to financial operations. All Dept ID holders and support staff will be required to attend updated training for UNT policies. We will work with the UNT Budget Office so that all account holders and their support staff can gain a better understanding of their responsibilities. Going forward, department assistants and chairs will perform the necessary actions to comply with Account Holder Responsibility policy and will work closely with the College budget officer to reconcile their accounts. 3	Dean of the College of Information	3/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	3. UNT cash handing policies were not consistently followed in the College of Information. Cash receipts were not collected, safeguarded, deposited, and/or reconciled in accordance with cash handling policies. Additionally, written cash handling procedures in the College of Information were either nonexistent or incomplete as required by policy.	Moderate	Recommendations for Interim Dean of the College of Information: 3a. Ensure compliance with University cash handling policies, including the development of written cash handling procedures.	We agree. Going forward, individuals who collect, safeguard, deposit, and/or reconcile currency for the College will perform the necessary actions to comply with UNT's Cash Handling policy. We will work closely with the College budget officer to create and implement a written cash handling procedure for the College as required by UNT policy. E-mail notification of UNT System's Cash Handling policy was sent on 7/5/2016 to all staff and faculty. This email included a .pdf and the corresponding Cash Handling guidelines handbook from the UNT System's Operations Support section. All staff and faculty will be required to participate in on-site group training sessions provided by the UNT Operations Support section regarding cash handling in either the summer or fall semesters, followed by regularly scheduled updates every fiscal year.	Dean of the College of Information	3/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	3. UNT cash handing policies were not consistently followed in the College of Information. Cash receipts were not collected, safeguarded, deposited, and/or reconciled in accordance with cash handling policies. Additionally, written cash handling procedures in the College of Information were either nonexistent or incomplete as required by policy.	Moderate	Recommendations for Interim Dean of the College of Information: 3b. Ensure individuals with cash handling responsibilities receive training on University cash handling policies and departmental written procedures.	We agree. Going forward, individuals who collect, safeguard, deposit, and/or reconcile currency for the College will perform the necessary actions to comply with UNT's Cash Handling policy. We will work closely with the College budget officer to create and implement a written cash handling procedure for the College as required by UNT policy. E-mail notification of UNT System's Cash Handling policy was sent on 7/5/2016 to all staff and faculty. This email included a .pdf and the corresponding Cash Handling guidelines handbook from the UNT System's Operations Support section. All staff and faculty will be required to participate in on-site group training sessions provided by the UNT Operations Support section regarding cash handling in either the summer or fall semesters, followed by regularly scheduled updates every fiscal year.	Dean of the College of Information	3/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	4. The UNTS Business Service Center Purchasing Card Program Guide was not consistently followed in the College of Information. Internal Audit reviewed a sample of three months of transactions for 10 purchasing cardholders in the College of Information. The following instances of noncompliance were noted: • Not obtaining annual on-line purchasing card refresher training during fiscal year 2015, • Missing signatures from the card holder, reconciler, and the approver, • Missing verification of State of Texas vendor warrant hold status on required purchases, • Missing vendor receipts, • Sales tax paid without subsequent reimbursement, and • Not obtaining prior approval for the purchase of alcohol for an event and software, as required.	Moderate	Recommendations for Interim Dean of the College of Information: 4a. Ensure that all purchasing cardholders, reconcilers, and approvers receive training on purchasing card guidelines.	We agree. Each pCard holder, reconciler, and approver will attend training and will also participate in a refresher training course as made available. An email will be sent to all pCard holders reminding them that they must have the correct signatures from the holder, reconciler, and approver. Alcohol purchasing guidelines will also be included. BSC pCard training will be scheduled the week of Aug 8th. Additional training will be offered during the fall semester. UNTS Business Service Center Purchasing Card Program Guide will be consistently followed and reviewed regularly to ensure compliance.	Dean of the College of Information	3/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	4. The UNTS Business Service Center Purchasing Card Program Guide was not consistently followed in the College of Information. Internal Audit reviewed a sample of three months of transactions for 10 purchasing cardholders in the College of Information. The following instances of noncompliance were noted: • Not obtaining annual on-line purchasing card refresher training during fiscal year 2015, • Missing signatures from the card holder, reconciler, and the approver, • Missing verification of State of Texas vendor warrant hold status on	Moderate	Recommendations for Interim Dean of the College of Information: 4b. Ensure that the UNTS Business Service Center Purchasing Card Program Guide is consistently followed in the College of Information.	We agree. Each pCard holder, reconciler, and approver will attend training and will also participate in a refresher training course as made available. An email will be sent to all pCard holders reminding them that they must have the correct signatures from the holder, reconciler, and approver. Alcohol purchasing guidelines will also be included. BSC pCard training will be scheduled the week of Aug 8th. Additional training will be offered during the fall semester. UNTS Business Service Center Purchasing Card Program Guide will be	Dean of the College of Information	3/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	5. The scholarship criteria listed on the Department of Library and Information Sciences website did not match all the criteria in the corresponding donor agreement. There were 28 scholarships in the College of Information for which Internal Audit received an agreement identifying the criteria for awarding the scholarship. 14 of these scholarships were advertised on the Library and Information Science website. Internal Audit found that the criteria listed on the website contained discrepancies from the criteria in the agreement.	Moderate	Recommendation for Interim Dean of the College of Information: 5a. Ensure all scholarships are advertised in accordance with donor agreements.	We agree. All COI websites will be reviewed and any discrepancies will be rectified. We will ensure that the webmasters are reviewing the criteria for compliance for each advertised scholarship.	Dean of the College of Information	10/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	6. Student Financial Aid and Scholarships' Best Practices for Scholarships and Awards are not consistently followed within the departments in the College of Information. Internal Audit noted scholarship process inadequacies, specifically: • No working departmental policies; • No meeting minutes; and • Donor participating in the scholarship committee and involved in award selection.	Moderate	Recommendation for Interim Dean of the College of Information: 6a. Ensure that the Student Financial Aid and Scholarships' Best Practices for Scholarships and Awards are consistently followed in the College of Information, specifically: • Create a departmental policy for awarding scholarship; • Hold committee meetings and document minutes; and • Ensure appropriate personnel are involved in the scholarship selection process.	We agree. The departments will ensure that each scholarship is in line with UNT's policies and best practices, and we will also create a department policy for awarding scholarships. College and department scholarship committees will keep minutes of all meetings and document the procedures in the selection process. Donor participation will be in line with UNT policy. Scholarship award process training will be provided on July 26th, 2016 as a follow up to an earlier meeting.	Dean of the College of Information	12/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	7. When the School of Library and Information Sciences became a department in College of Information, the existing scholarship agreements were not evaluated to determine the appropriate program of study for which the scholarship should be offered. Additionally, the UNT Division of Advancement and the College of Information had a different number of endowment scholarships within the College of Information. The scholarship agreements were prepared and written to provide scholarships for the School of Library and Information Sciences. Once the school became a department in the College of Information, these scholarships were awarded solely to those studying within the Department of Library and Information Sciences.	Low	Recommendations for Interim Dean of the College of Information: 7a. Coordinate with the Office of General Counsel and Advancement to examine the language and donor's intent to determine the appropriate program of study to which the scholarships can be offered.	Advancement did not provide information about the Mary Voegle endowed scholarship to the department and the scholarship was not listed in Cognos with the rest of the other scholarships. When the LIS budget was separated from the college budget in 2012, all endowed scholarships were awarded according to the MOUs. The dean of the College of Information will ask UNT General Counsel to examine the language and donor intent. The College of Information's Advancement representative will work closely with the College scholarship representative to ascertain the existing number of scholarships that are eligible to be awarded.	Dean of the College of Information	1/17/2017 Rev. 07/01/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-406 UNT	Academic and Students	COI Dean's Transitional Audit	UNT	7. When the School of Library and Information Sciences became a department in College of Information, the existing scholarship agreements were not evaluated to determine the appropriate program of study for which the scholarship should be offered. Additionally, the UNT Division of Advancement and the College of Information had a different number of endowment scholarships within the College of Information.

The scholarship agreements were prepared and written to provide scholarships for the School of Library and Information Sciences. Once the school became a department in the College of Information, these scholarships were awarded solely to those studying within the Department of Library and Information Sciences. | Low | Recommendations for Interim Dean of the College of Information:

7b. Coordinate with UNT Division of Advancement to obtain a clear understanding of how many scholarships exist within the College of Information and determine which are eligible to be awarded. | Advancement did not provide information about the Mary Voegle endowed scholarship to the department and the scholarship was not listed in Cognos with the rest of the other scholarships. When the LIS budget was separated from the college budget in 2012, all endowed scholarships were awarded according to the MOUs.

The dean of the College of Information will ask UNT General Counsel to examine the language and donor intent.

The College of Information's Advancement representative will work closely with the College scholarship representative to ascertain the existing number of scholarships that are eligible to be awarded. | Dean of the College of Information | 1/17/2017 Rev. 07/01/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2016 | 16-022 HSC | Governance and Regulatory Compliance | School of Public Health (Unit Specific Management Control Review) | UNTHSC | Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives.

In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. | High | Recommendation to the UNTHSC President and Interim Chief Financial Officer:

1a. Review and assess alternative budget models and adopt a model that aligns with institutional goals and initiatives. | a. The Health Science Center (HSC) will establish a budget advisory committee to review and assess various ways to budget and to provide recommendations regarding the underlining principles and procedures to the President's cabinet. The President's cabinet will discuss and determine the best course of action in budgeting for HSC, with the implementation of the revised budget model occurring in FY 2018 for the FY 2019 budget process. This budgeting model will be completed by September 1, 2017. | Gregory R. Anderson, Interim Chief Financial Officer | 9/1/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2016 | 16-022 HSC | Governance and Regulatory Compliance | School of Public Health (Unit Specific Management Control Review) | UNTHSC | Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives.

In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. | High | Recommendation to the UNTHSC President and Interim Chief Financial Officer:

1b. Develop institutional principles, policies and procedures. | b. Based on the determination by the President's cabinet, budget principles, policy and procedures will be developed which support the accomplishment of the HSC objectives and initiatives consistent with the strategic plan. The proposed budget policy will be submitted to the Office of General Counsel (OGC) by September 5, 2017. | Gregory R. Anderson, Interim Chief Financial Officer | 9/5/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2016 | 16-022 HSC | Governance and Regulatory Compliance | School of Public Health (Unit Specific Management Control Review) | UNTHSC | Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives.

In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. | High | Recommendation to the UNTHSC President and Interim Chief Financial Officer:

1c. Communicate newly developed principles, policies and procedures to pertinent employees. Management should consider posting these documents on the UNTHSC website. | c. Once developed, the proposed budget policy will be submitted to OGC for approval by September 5, 2017 and once OGC approves, then the budget policy and procedures will be communicated to the employees and posted on the UNTHSC website. | Gregory R. Anderson, Interim Chief Financial Officer | 9/5/2017 Rev. 10/5/17 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control Review)	UNTHSC	There was a change in the format of the Quarterly Budget Reports that became effective in Q2 FY2016 to exclude prior year balances brought forward. The Q1 Quarterly Budget Report reflected the current year budget amounts as well as the prior year balances; however, the Q2 Quarterly Budget Report only showed current year budget amounts. Therefore, the total available budget in the Q2 Budget Report was understated by the following: • Tobacco Settlement Funds - $264,582 • Designated Tuition Funds - $43,282. Additionally, prior year revenue generating activities of $733,784 was also not shown in the Q2 Quarterly Budget Report. This amount comprises of Facilities & Administrative cost recovery from grants for the amount of $363,855.	Moderate	Recommendation to the Interim Chief Financial Officer: 2a. Management should determine what relevant information needs to be included in the Quarterly Budget Reports and develop a standard operating procedure.	a. Management will establish a task force to determine what relevant information needs to be included in quarterly budget reports, including the inclusion of prior year balances, as well as recommend a set of standard operating procedures. These recommendations will be submitted to the President's cabinet for discussion and approval by January 12, 2017.	Gregory R. Anderson, Interim Chief Financial Officer	1/12/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control Review)	UNTHSC	There was a change in the format of the Quarterly Budget Reports that became effective in Q2 FY2016 to exclude prior year balances brought forward. The Q1 Quarterly Budget Report reflected the current year budget amounts as well as the prior year balances; however, the Q2 Quarterly Budget Report only showed current year budget amounts. Therefore, the total available budget in the Q2 Budget Report was understated by the following: • Tobacco Settlement Funds - $264,582 • Designated Tuition Funds - $43,282. Additionally, prior year revenue generating activities of $733,784 was also not shown in the Q2 Quarterly Budget Report. This amount comprises of Facilities & Administrative cost recovery from grants for the amount of $363,855.	Moderate	Recommendation to the Interim Chief Financial Officer: 2b. Once standard operating procedures have been developed, management should communicate to all relevant parties.	b. Once approved, the finance office will communicate to all relevant parties the procedures to be used by February 10, 2017.	Gregory R. Anderson, Interim Chief Financial Officer	2/10/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control Review)	UNTHSC	Safeguarding measures of student fee payments received are not adequate during the receipting and reconciliation processes at the Office of Admissions. Specifically, the following were noted: • Current/prospective students are not provided with receipts when making payments for various fees unless requested by the student. Specifically, when the assigned individual receives money in person related to application, change of concentration, assurance and deferment fees, a manual unofficial receipt from a generic receipt logbook was provided to students upon request. • Reconciliation processes are not in place to verify that assurance and deferment fees received from prospective students were properly credited towards the correct student account. • Reconciliation processes are not in place to verify that application and change of concentration fees were properly recorded in the correct departmental account.	Moderate	Recommendation for the Director of Financial Services – Student Finance: 3a. Work with Student Accounting and University Cashiering Services to change your process to require students paying in person to pay directly at the cashiering office and obtain an official university receipt and students paying by mail to send their checks directly to the Cashiering Office.	We concur with your findings and agree to partner with the appropriate staff from the School of Public Health to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNTHSC School of Public Health. Key team members from UNT System Student Accounting and UNT System Financial Systems Support will work with the appropriate staff (as necessary) to ensure these recommendations, and others as deemed appropriate, are implemented by no later than August 1, 2017.	Jeane Olson, Director of Financial Services – Student Finance	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control Review)	UNTHSC	Safeguarding measures of student fee payments received are not adequate during the receipting and reconciliation processes at the Office of Admissions. Specifically, the following were noted: • Current/prospective students are not provided with receipts when making payments for various fees unless requested by the student. Specifically, when the assigned individual receives money in person related to application, change of concentration, assurance and deferment fees, a manual unofficial receipt from a generic receipt logbook was provided to students upon request. • Reconciliation processes are not in place to verify that assurance and deferment fees received from prospective students were properly credited towards the correct student account. • Reconciliation processes are not in place to verify that application and change of concentration fees were properly recorded in the correct departmental account.	Moderate	Recommendation for Associate Dean of School of Public Health: 3b. Develop procedures to help ensure that all fees collected are reconciled on a regular basis to the University accounting system and to the respective student account.	The School of Public Health, Office of Admissions will establish a procedure to: a. Redirect on-site cash received to the Cashier's Office, located in the Student Services Center of the UNTHSC campus, in the same building as the Office of Admission. Student will make payment to the Cashier, obtain a receipt, and then provide proof of payment to the Office of Admission b. Redirect deposits by mail directly to the Cashiering Office, establishing a procedure for the Office of Admission to be notified when a deposit has been received c. Maintain a log of fees collected as notified by the Cashier's office d. Work with Financial Services as a process improvement to automate items 1 and 2 above within their stipulated implementation date of August 1, 2017	Matt Nolan Adrignola, Associate Dean of Administration & Student Services	3/1/2017 Rev. 08/01/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control Review)	UNTHSC	While obtaining an understanding of UNTHSC Cashiering as it related to the process of receipting and depositing funds by the School of Public Health, we noted opportunities for improvement. Although, UNTHSC Cashiering Office is a keypad control access room with glass windows and limited access to only authorized personnel, the following exceptions were noted: • The drawers (cash registers) in which funds are kept do not have locks to ensure that each cashier is accountable for her assigned drawer. • The bank deposit bag is not kept in the safe until the armored truck arrives for pick up. • Cashiers have their purses in the cashiering room rather than having purses kept in a locker. • The two cashiers have only received cash handling training once, which was at the beginning of their employment in the last three and six year tenure.	Moderate	Recommendations for the Director of Financial Services – Student Finance: 4a. Establish a mandatory annual cash handling training for all personnel handling cash at UNTHSC.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNTHSC campus in Fort Worth. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at the campus to ensure these recommendations, and others as deemed appropriate, are implemented by no later than August 1, 2017.	Jeane Olson, Director of Financial Services – Student Finance	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control Review)	UNTHSC	While obtaining an understanding of UNTHSC Cashiering as it related to the process of receipting and depositing funds by the School of Public Health, we noted opportunities for improvement. Although, UNTHSC Cashiering Office is a keypad control access room with glass windows and limited access to only authorized personnel, the following exceptions were noted: • The drawers (cash registers) in which funds are kept do not have locks to ensure that each cashier is accountable for her assigned drawer. • The bank deposit bag is not kept in the safe until the armored truck arrives for pick up. • Cashiers have their purses in the cashiering room rather than having purses kept in a locker. • The two cashiers have only received cash handling training once, which was at the beginning of their employment in the last three and six year tenure.	Moderate	Recommendations for the Director of Financial Services – Student Finance: 4b. Require all cash handling personnel to sign a statement acknowledging that they have been trained, read and understand the relevant policies and procedures.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNTHSC campus in Fort Worth. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at the campus to ensure these recommendations, and others as deemed appropriate, are implemented by no later than August 1, 2017.	Jeane Olson, Director of Financial Services – Student Finance	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control Review)	UNTHSC	While obtaining an understanding of UNTHSC Cashiering as it related to the process of receipting and depositing funds by the School of Public Health, we noted opportunities for improvement. Although, UNTHSC Cashiering Office is a keypad control access room with glass windows and limited access to only authorized personnel, the following exceptions were noted: • The drawers (cash registers) in which funds are kept do not have locks to ensure that each cashier is accountable for her assigned drawer. • The bank deposit bag is not kept in the safe until the armored truck arrives for pick up. • Cashiers have their purses in the cashiering room rather than having purses kept in a locker. • The two cashiers have only received cash handling training once, which was at the beginning of their employment in the last three and six year tenure.	Moderate	Recommendations for the Director of Financial Services – Student Finance: 4c. Work with the UNTHSC Controller's Office to modify Cash Handling Procedures to require cash handling annual training.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNTHSC campus in Fort Worth. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at the campus to ensure these recommendations, and others as deemed appropriate, are implemented by no later than August 1, 2017.	Jeane Olson, Director of Financial Services – Student Finance	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control Review)	UNTHSC	While obtaining an understanding of UNTHSC Cashiering as it related to the process of receipting and depositing funds by the School of Public Health, we noted opportunities for improvement. Although, UNTHSC Cashiering Office is a keypad control access room with glass windows and limited access to only authorized personnel, the following exceptions were noted: • The drawers (cash registers) in which funds are kept do not have locks to ensure that each cashier is accountable for her assigned drawer. • The bank deposit bag is not kept in the safe until the armored truck arrives for pick up. • Cashiers have their purses in the cashiering room rather than having purses kept in a locker. • The two cashiers have only received cash handling training once, which was at the beginning of their employment in the last three and six year tenure.	Moderate	Recommendations for the Director of Financial Services – Student Finance: 4d. Consider expanding the mandatory annual cash handling training and acknowledgement statement requirements to other University components.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNTHSC campus in Fort Worth. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at the campus to ensure these recommendations, and others as deemed appropriate, are implemented by no later than August 1, 2017.	Jeane Olson, Director of Financial Services – Student Finance	8/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control Review)	UNTHSC	While obtaining an understanding of UNTHSC Cashiering as it related to the process of receipting and depositing funds by the School of Public Health, we noted opportunities for improvement. Although, UNTHSC Cashiering Office is a keypad control access room with glass windows and limited access to only authorized personnel, the following exceptions were noted: • The drawers (cash registers) in which funds are kept do not have locks to ensure that each cashier is accountable for her assigned drawer. • The bank deposit bag is not kept in the safe until the armored truck arrives for pick up. • Cashiers have their purses in the cashiering room rather than having purses kept in a locker. • The two cashiers have only received cash handling training once, which was at the beginning of their employment in the last three and six year tenure.	Moderate	Recommendations for the Director of Financial Services – Student Finance: 4e. Ensure all bank deposit bags are kept in the safe until the armored truck arrives.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNTHSC campus in Fort Worth. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at the campus to ensure these recommendations, and others as deemed appropriate, are implemented by no later than August 1, 2017.	Jeane Olson, Director of Financial Services – Student Finance	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control Review)	UNTHSC	While obtaining an understanding of UNTHSC Cashiering as it related to the process of receipting and depositing funds by the School of Public Health, we noted opportunities for improvement. Although, UNTHSC Cashiering Office is a keypad control access room with glass windows and limited access to only authorized personnel, the following exceptions were noted: • The drawers (cash registers) in which funds are kept do not have locks to ensure that each cashier is accountable for her assigned drawer. • The bank deposit bag is not kept in the safe until the armored truck	Moderate	Recommendations for the Director of Financial Services – Student Finance: 4f. Consider utilizing a desktop check scanner.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNTHSC campus in Fort Worth. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at the campus to ensure these recommendations, and others as deemed appropriate, are implemented by no later than August 1, 2017.	Jeane Olson, Director of Financial Services – Student Finance	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control Review)	UNTHSC	While obtaining an understanding of UNTHSC Cashiering as it related to the process of receipting and depositing funds by the School of Public Health, we noted opportunities for improvement. Although, UNTHSC Cashiering Office is a keypad control access room with glass windows and limited access to only authorized personnel, the following exceptions were noted: • The drawers (cash registers) in which funds are kept do not have locks to ensure that each cashier is accountable for her assigned drawer.	Moderate	Recommendations for the Director of Financial Services – Student Finance: 4g. Place all purses and belongings in a locker or drawer away from where the money is kept.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNTHSC campus in Fort Worth. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at the campus to ensure these recommendations, and others as deemed appropriate, are implemented by no later than August 1, 2017.	Jeane Olson, Director of Financial Services – Student Finance	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-022 HSC	Governance and Regulatory Compliance	School of Public Health (Unit Specific Management Control	UNTHSC	During our review of School of Public Health Payroll, we noted that UNT System Administration Policies 03.503 Longevity Pay is outdated and it is not in compliance with the statute. Specifically, as of	Low	Recommendation for the Human Resources Director: 5a. Modify University Administrative Policy regarding Longevity	Management worked with the UNT System Policy Manager, to update/modify the University Administrative Policy. The updated policy was submitted to the Office of General Counsel for review during the	Gary Finney, Human Resources Director	7/19/2016	Closed
Internal	UNTHSC Institutional Review Board	Fiscal Year 2016	NA	Governance and Regulatory Compliance	PKU Human Microbiome Protocol	UNTHSC	None	NA	NA	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-102 SYS	Information Technology	IT Privacy and Data Protection	UNT System	Responsibility for IT Security is decentralized and communication concerning the responsibilities of each party should be strengthened. ITSS establishes the policies for the UNT Enterprise concerning requirements for installing and maintaining anti-virus and encryption software on all laptops. It is then the responsibility of the IT Managers or Custodians to ensure these policies are carried out. IA talked to the IT Managers of UNTS, UNT CAS and UNTD and they were not aware of their responsibility for ongoing maintenance of the anti-virus and encryption software on the laptops. The IT Managers do not follow procedures to ensure the software installed is maintained and current. They do not receive directive communication from ITSS detailing accountability and responsibility for maintaining this software.	High	Recommendations for ITSS: ITSS should utilize a communication framework detailing how responsibility for installation and maintenance of anti-virus and encryption software on laptops, as well as inventory of laptops, will be disseminated.	IT Shared Services will utilize the following existing frameworks that address the recommendations of this observation (#1): 1. The framework that establishes security responsibilities for the management of information resources, including laptops, which is defined and communicated online in the following resources: a. UNT System Information Security Regulation 6.1000, Section 6.1004(3), "Information Security Structure"; b. UNT System Information Security Policy 8.1000, Section 2, "Information Security Roles"; c. UNT System Information Security Handbook, Section 6, "Information Security Structure"; and d. Texas Administrative Code Chapter 202 and ISO 27001 and ISO 27002; and e. UNT System Information Security Mandate: Mobile Device Encryption. 2. The UNT System Information Security Handbook, sections 10.4.1-10.4.4, and 12.4.1-12.4.2, which is available online and establishes requirements for management and installation of anti-virus and encryption software. 3. UNT and UNT System committees established to communicate campus related IT projects and issues, in addition to a listserv that is used to communicate information technology, security, antivirus and encryption services issues to IT personnel across the UNT System and the Institutions. The UNT Committee is called the Technical Architecture Group. This group meets monthly. The name of the UNT System committee is called the ITSS Technology Advisory group. This group meets every other month. Representation in each committee	Charlotte Russell, Chief Information Security Officer	3/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-102 SYS	Information Technology	IT Privacy and Data Protection	UNT System	Responsibility for IT Security is decentralized and communication concerning the responsibilities of each party should be strengthened. ITSS establishes the policies for the UNT Enterprise concerning requirements for installing and maintaining anti-virus and encryption software on all laptops. It is then the responsibility of the IT Managers or Custodians to ensure these policies are carried out. IA talked to the IT Managers of UNTS, UNT CAS and UNTD and they were not aware of their responsibility for ongoing maintenance of the anti-virus and encryption software on the laptops. The IT Managers do not follow procedures to ensure the software installed is maintained and current. They do not receive directive communication from ITSS detailing accountability and responsibility for maintaining this software.	High	Recommendations for ITSS: ITSS may use an appropriate existing committee or create a new committee to communicate accountability and responsibility for security concerns, including anti-virus and encryption software maintenance. Such a committee should include representatives from across the University at all levels, not just IT personnel.	IT Shared Services will utilize the following existing frameworks that address the recommendations of this observation (#1): 1. The framework that establishes security responsibilities for the management of information resources, including laptops, which is defined and communicated online in the following resources: a. UNT System Information Security Regulation 6.1000, Section 6.1004(3), "Information Security Structure"; b. UNT System Information Security Policy 8.1000, Section 2, "Information Security Roles"; c. UNT System Information Security Handbook, Section 6, "Information Security Structure"; and d. Texas Administrative Code Chapter 202 and ISO 27001 and ISO 27002; and e. UNT System Information Security Mandate: Mobile Device Encryption. 2. The UNT System Information Security Handbook, sections 10.4.1-10.4.4, and 12.4.1-12.4.2, which is available online and establishes requirements for management and installation of anti-virus and encryption software. 3. UNT and UNT System committees established to communicate campus related IT projects and issues, in addition to a listserv that is used to communicate information technology, security, antivirus and encryption services issues to IT personnel across the UNT System and the Institutions. The UNT Committee is called the Technical Architecture Group. This group meets monthly. The name of the UNT System committee is called the ITSS Technology Advisory group. This group meets every other month. Representation in each committee	Charlotte Russell, Chief Information Security Officer	3/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-102 SYS	Information Technology	IT Privacy and Data Protection	UNT System	Inventory list of laptops provided by Asset Management is not complete and accurate. Asset Management (AM) is responsible for maintaining an inventory of assets owned by the UNT Enterprise. This listing is maintained in EIS. IA obtained a list of laptops from asset management for UNT, UNTS, and UNTD, which contained 4688 entries. Listing from ePO provided to IA contained 3771 laptops for the entire UNT Enterprise. IA selected a random sample of 100 machines from the ePO report and attempted to find those machines in the asset management listing. Only 53 machines were found due to the asset management listing only sporadically including the machine name, the key field in ePO. Neither of the lists provided, from EIS or ePO, indicated the type of asset/machine. UNTD maintains an inventory list which contained 85 laptops. Asset Management's listing indicated 387 laptops assigned to UNTD. CAS does not maintain an independent inventory list of laptops purchased, and those assigned to CAS could not be identified in Asset Management's listing.	High	IA recommends Asset Management review their processes to ensure they result in an accurate laptop inventory across the Enterprise. IA should then conduct an audit of the Asset Management inventory process. IA recommends this occurs soon, as there are other UNT areas dependent on an accurate inventory. ITSS does not own AM, and AM was not the subject of this audit. IA is recommending an audit of the Asset Management process as a result of this audit.	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2016	16-102 SYS	Information Technology	IT Privacy and Data Protection	UNT System	Inventory listing of laptops from Asset Management and listing of laptops in ePO are not reconciled. IA obtained a list of laptops from Asset Management pulled from EIS 9.0, which contained 4688 entries for UNT, UNTS, and UNTD. 3771 laptops containing anti-virus software were found in ePO for the entire UNT Enterprise. IA selected a random sample of 100 machines from this ePO report and attempted to find those machines in the asset management listing. Only 53 machines were found due to the asset management listing only sporadically including the machine name, the key field in ePO.	High	Recommendation for ITSS: ITSS should develop and submit a policy requiring a periodic reconciliation of laptops in Asset Management's inventory to the list of laptops in ePO. This will help determine if all required laptops are equipped with encryption and anti-virus software.	Per discussions that ensued between the leadership of ITSS (Rama Dhuwaraha, Charlotte Russell, Dorothy Flores, and Kendra Ketchum) and Internal Audit (Tracy Grunig, Mickie Tate, and Sue Pagel) on August 11, 2016, all parties agreed to an alternative to this recommendation, due to non-compatibility of the asset management system with ePO. The two technologies are used for unique purposes: The asset management system is used by institutions to track inventory, and ePO is a software management tool used by ITSS to centrally manage the distribution of anti-virus and encryption software to institutionally owned devices. These tools do not capture the same type of information that would be needed to support reconciliation, thus correlated, or comparable information, is not stored in either system. ITSS will establish a requirement for departments to install current versions of anti-virus and encryption software deployment tools on all newly acquired laptops. By installing the anti-virus and encryption software tools on devices prior to deployment and use, the asset management inventory will initially be indicative of devices that are protected with these solutions. Thereafter, the annual check-in recommendation will support review and compliance as noted in Observation #4.	Charlotte Russell, Chief Information Security Officer	3/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-102 SYS	Information Technology	IT Privacy and Data Protection	UNT System	Inventory listing of laptops from Asset Management and listing of laptops in ePO are not reconciled. IA obtained a list of laptops from Asset Management pulled from EIS 9.0, which contained 4688 entries for UNT, UNTS, and UNTD. 3771 laptops containing anti-virus software were found in ePO for the entire UNT Enterprise. IA selected a random sample of 100 machines from this ePO report and attempted to find those machines in the asset management listing. Only 53 machines were found due to the asset management listing only sporadically including the machine name, the key field in ePO.	High	Recommendation for IT Managers: IT Managers should develop a process to periodically reconcile the laptop asset management inventory with ePO in compliance with the new policy.	Per discussions that ensued between the leadership of ITSS (Rama Dhuwaraha, Charlotte Russell, Dorothy Flores, and Kendra Ketchum) and Internal Audit (Tracy Grunig, Mickie Tate, and Sue Pagel) on August 11, 2016, all parties agreed to an alternative to this recommendation, due to non-compatibility of the asset management system with ePO. The two technologies are used for unique purposes: The asset management system is used by institutions to track inventory, and ePO is a software management tool used by ITSS to centrally manage the distribution of anti-virus and encryption software to institutionally owned devices. These tools do not capture the same type of information that would be needed to support reconciliation, thus correlated, or comparable information, is not stored in either system. ITSS will establish a requirement for departments to install current versions of anti-virus and encryption software deployment tools on all newly acquired laptops. By installing the anti-virus and encryption software tools on devices prior to deployment and use, the asset management inventory will initially be indicative of devices that are protected with these solutions. Thereafter, the annual check-in recommendation will support review and compliance as noted in Observation #4.	Charlotte Russell, Chief Information Security Officer	3/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-102 SYS	Information Technology	IT Privacy and Data Protection	UNT System	No follow-up for laptops not checking in. ITSS maintains the ePO system, supplying the McAfee tool for people building laptops to put anti-virus and encryption software on machines. ePO also updates these machines with the most recent software upgrades when the machines access the network, normally every 15 minutes. ITSS does not require follow-up on machines that have not checked in within a certain timeframe.	High	Recommendations for ITSS: ITSS should develop and submit a policy requiring IT Managers investigate machines not checking into ePO within a defined timeframe or not containing anti-virus updates per definition.	Computer images that include anti-virus and encryption software are deployed to laptops by campus departments. ITSS does not have access to the images and is therefore unable to update them. In addition, ITSS does not manage departmental operations or processes associated with management of laptops. ITSS will establish a requirement for laptops to be connected to institutionally owned networks at least annually in order to receive anti-virus and encryption software updates. In cases where a laptop is not capable of running a specific institutionally managed anti-virus or encryption software solution, a security exception will be considered if mitigating controls can be established to protect the respective device. ITSS will establish a requirement for IT managers to remove laptops from ePO that have been surplussed and are no longer in use. ITSS will establish a requirement for IT managers to investigate the following: • Laptops that do not check into ePO within an established timeframe; and • Laptops that do not receive anti-virus updates. Documentation listing the reasons why a laptop does not check into ePO will be required to be maintained by the IT Manager. In cases where a laptop is not capable of checking in due to inability to run an institutionally owned and managed anti-virus or encryption software tool or solution, a security exception will be considered if mitigating	Charlotte Russell, Chief Information Security Officer	3/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-102 SYS	Information Technology	IT Privacy and Data Protection	UNT System	No follow-up for laptops not checking in. ITSS maintains the ePO system, supplying the McAfee tool for people building laptops to put anti-virus and encryption software on machines. ePO also updates these machines with the most recent software upgrades when the machines access the network, normally every 15 minutes. ITSS does not require follow-up on machines that have not checked in within a certain timeframe.	High	Recommendations for ITSS: ITSS should develop and submit a policy requiring laptop owners to bring the laptop into campus and connect directly to the UNT network at least annually to receive required updates. Reason for not checking in should be documented, and/or machine access removed from the UNT network.	Computer images that include anti-virus and encryption software are deployed to laptops by campus departments. ITSS does not have access to the images and is therefore unable to update them. In addition, ITSS does not manage departmental operations or processes associated with management of laptops. ITSS will establish a requirement for laptops to be connected to institutionally owned networks at least annually in order to receive anti-virus and encryption software updates. In cases where a laptop is not capable of running a specific institutionally managed anti-virus or encryption software solution, a security exception will be considered if mitigating controls can be established to protect the respective device. ITSS will establish a requirement for IT managers to remove laptops from ePO that have been surplussed and are no longer in use. ITSS will establish a requirement for IT managers to investigate the following: • Laptops that do not check into ePO within an established timeframe; and	Charlotte Russell, Chief Information Security Officer	3/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-102 SYS	Information Technology	IT Privacy and Data Protection	UNT System	No follow-up for laptops not checking in. ITSS maintains the ePO system, supplying the McAfee tool for people building laptops to put anti-virus and encryption software on machines. ePO also updates these machines with the most recent software upgrades when the machines access the network, normally every 15 minutes. ITSS does not require follow-up on machines that have not checked in within a certain timeframe.	High	Recommendation for IT Managers: IT Managers should remove laptops from ePO that are surplused and no longer in use.	IA communicated with CAS Assistant Dean for Information Technology Services, Tim Christian, regarding removing laptops from ePO that are surplused and no longer in use. He agreed to follow the policy set by ITSS.	Tim Christian, Assistant Dean for Information Technology Services	3/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-102 SYS	Information Technology	IT Privacy and Data Protection	UNT System	Use of the ePO tool is not required to install and monitor anti-virus and encryption software on laptops. While most IT Managers use the ePO agent to install anti-virus and	Moderate	Recommendation for ITSS: ITSS should develop and submit a standard requiring all IT Managers use one tool to install anti-virus and encryption	Anti-virus software is deployed to devices in a variety of methods, including direct acquisition from anti-virus software vendors (e.g., McAfee), and also via ePolicy Orchestrator (ePO), a software management tool used by IT Shared Services to centrally manage the	Charlotte Russell, Chief Information Security Officer	3/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-102 SYS	Information Technology	IT Privacy and Data Protection	UNT System	Standard for compliant and non-compliant anti-virus updates on laptops does not take into account last check-in date. The current definition of laptops being compliant with anti-virus definitions states they must be within three versions of the current DAT file version in ePO. New DAT files are released approximately daily. This definition does not take into account the last time that the laptop checked into the UNT network. Laptops may receive updates even though they have not been connected to the UNT network and checked in. Also, laptops may have the most current version of anti-virus software as of the last time they checked in. The current definition of compliance for laptop anti-virus does not take into consideration these situations.	Moderate	Recommendation for ITSS: ITSS should establish a new definition of when a laptop is considered compliant, taking into account when they last checked into the UNT network.	ITSS will update and document the conditions in which a laptop is considered compliant with the last check-in date requirement.	Charlotte Russell, Chief Information Security Officer	3/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-306 UNT	Governance and Regulatory Compliance	Selected Grants Review - National Science Foundation Audit	UNT	No findings/deficiencies.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2016	16-020 UNT	Governance and Regulatory Compliance	International Travel Process Audit	UNT	Listed below are reasons for conducting an audit at a later time: 1. A System-wide travel regulation, which will contain a section on international travel requiring registration for all individuals travelling internationally on University business, will need to be approved and implemented. 2. RMS international travel registration mechanism will need to be implemented. 3. There is a need to establish an internal control to ensure that all individuals traveling internationally on University business register	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2016	16-401 UNT	Governance and Regulatory Compliance	Toulouse Graduate School	UNT	1. No Application Fee Policy: Internal Audit was unable to locate any University policies that directly address the use of the Graduate School Application fee. The Interim Dean of the Toulouse Graduate School, stated that application fees can be used for any purpose due to their flexibility, and the Interim Dean was not aware of any policies governing the use of application fees. The Interim Dean of the Toulouse Graduate School, stated that application fees can be used for any purpose due to their flexibility,	Moderate	Recommendation for Vice Provost of the Toulouse Graduate School: 1a. Consult with the Vice President for Finance and Administration to develop a policy specifying appropriate uses for the Graduate School application fee.	Historically the majority of the application fee was used to fund staff positions in the Toulouse Graduate School. Within the last six months the funding of these staff lines were adjusted so that the staff directly responsible for application processing are paid from the application fee account. This is consistent with the intended use of the funds. In addition the residual funds will be directed toward processing of applications and the associated expenses. However, the application fee and the staff on that fee have moved under admissions and, consistent with the change in the budget line, we communicated with the VP of	Rebecca Lothringer, Executive Director of Admissions	1/15/2017 Rev. 08/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	1. Intercollegiate Athletics Fee - The UNT Intercollegiate Athletics Fee was increased $1 per semester credit hour (SCH) from $10/SCH to $11/SCH starting in the Spring of 2016 without a student general election conducted to approve the increase, which was not in compliance with the Texas Education Code Chapter 54 Section 54.5191. Therefore, this action resulted in the overbilling of students.	High	Recommendations for the Vice President of Finance and Administration and the Vice President of Athletics: a. Coordinate with the Office of General Counsel to take appropriate actions to rectify the overbilling of students.	The fees for athletics were returned to $10 per hour with limits, the last appropriately authorized amount, prior to registration and fee payment for spring, 2017. The university will refund the extra $1 per hour collected for the two previous terms. All refunds will be made by November 30, 2016.	Bob Brown, Vice President for Finance and Administration	11/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	1. Intercollegiate Athletics Fee - The UNT Intercollegiate Athletics Fee was increased $1 per semester credit hour (SCH) from $10/SCH to $11/SCH starting in the Spring of 2016 without a student general election conducted to approve the increase, which was not in compliance with the Texas Education Code Chapter 54 Section 54.5191. Therefore, this action resulted in the overbilling of students.	High	Recommendations for the Vice President of Finance and Administration and the Vice President of Athletics: b. Identify and refund students who were charged excess fees as a result of non-compliance with the Texas Education Code 54.5191 from Spring 2016 to current.	The fees for athletics were returned to $10 per hour with limits, the last appropriately authorized amount, prior to registration and fee payment for spring, 2017. The university will refund the extra $1 per hour collected for the two previous terms. All refunds will be made by November 30, 2016.	Bob Brown, Vice President for Finance and Administration	11/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	2. Inadequate Safeguarding Measures - Safeguarding measures of blank check stock are not adequate. Specifically, the following were noted: • There is a small unsecured movable safe on a shelf in the custodian's office which includes blank pre-numbered checks and the safe combination of another safe located in Athletics administration. • There is no documentation listing the check numbers of the blank checks kept in safe. • The Athletic Department Working Fund maximum balance is $20,000, though the estimated potential amount needed during peak months is $5,000.	High	Recommendation for Assistant Athletic Director, Business Operations: a. Obtain a larger unmovable safe.	The Department of Athletics agrees with the recommendations. A large unmovable safe has been purchased.	Pilar Bradfield, Assistant Athletic Director	2/1/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	2. Inadequate Safeguarding Measures - Safeguarding measures of blank check stock are not adequate. Specifically, the following were noted: • There is a small unsecured movable safe on a shelf in the custodian's office which includes blank pre-numbered checks and the safe combination of another safe located in Athletics administration. • There is no documentation listing the check numbers of the blank checks kept in safe. • The Athletic Department Working Fund maximum balance is $20,000, though the estimated potential amount needed during peak months is $5,000.	High	Recommendation for Assistant Athletic Director, Business Operations: b. Maintain a listing of check numbers for the blank check stock that is kept secured in the safe.	The Department of Athletics agrees with the recommendations. Blank check stock will be inventoried on a quarterly basis. The listing of check numbers for blank stock will be maintained and updated after each inventory.	Pilar Bradfield, Assistant Athletic Director	2/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	2. Inadequate Safeguarding Measures - Safeguarding measures of blank check stock are not adequate. Specifically, the following were noted: • There is a small unsecured movable safe on a shelf in the custodian's office which includes blank pre-numbered checks and the safe combination of another safe located in Athletics administration. • There is no documentation listing the check numbers of the blank checks kept in safe. • The Athletic Department Working Fund maximum balance is $20,000, though the estimated potential amount needed during peak months is $5,000.	High	Recommendation for Assistant Athletic Director, Business Operations: c. Reduce the working fund balance of the Athletic Department Working Fund to a lower amount which will still meet the needs of the department.	The Department of Athletics agrees with the recommendations. Athletics will work with the Controller's office in BSC to reduce the fund to $10,000.00.	Pilar Bradfield, Assistant Athletic Director	2/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	3. Parking Revenue - Testing of parking revenue identified the following: • Parking reconciliation reports had material differences between expected receipts and actual monies deposited to Student Accounting and University Cashiering Services. In detail parking payments from four football games identified a shortage of $558.00, $515.00, $366.00, and an overage of $140.00. • The explanations notated on the reconciliation report regarding the over/short dollar difference were inadequate or missing. • The reconciliation reports reviewed were signed by a UNT Athletic employee; however, the signature on the report by the representative for Contemporary Services Corporation (CSC) signed as "CSC" and the actual name was not used. • There are no written procedures outlining the steps to be taken by UNT Athletic personnel with regards to parking operations after CSC collects and provides the parking funds to UNT Athletics personnel.	High	Recommendations for Senior Associate Athletic Director, Business Operations: a. Develop procedures to help ensure that funds are appropriately accounted for, reconciled and deposited timely.	The Department of Athletics agrees with the recommendations. • Procedures related to the parking funds will be formally documented. • All pertinent personnel will be trained on the procedures. • Reconciliation of parking funds will take place in a timely manner to ensure compliance with the institutional mandates regarding cash deposits. All overage/shortages will be appropriately documented.	Pilar Bradfield, Assistant Athletic Director	11/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	3. Parking Revenue - Testing of parking revenue identified the following: • Parking reconciliation reports had material differences between expected receipts and actual monies deposited to Student Accounting and University Cashiering Services. In detail parking payments from four football games identified a shortage of $558.00, $515.00, $366.00, and an overage of $140.00. • The explanations notated on the reconciliation report regarding the over/short dollar difference were inadequate or missing. • The reconciliation reports reviewed were signed by a UNT Athletic employee; however, the signature on the report by the representative for Contemporary Services Corporation (CSC) signed as "CSC" and the actual name was not used. • There are no written procedures outlining the steps to be taken by UNT Athletic personnel with regards to parking operations after CSC collects and provides the parking funds to UNT Athletics personnel.	High	Recommendations for Senior Associate Athletic Director, Business Operations: b. Train pertinent UNT personnel on the parking procedures expected to be developed.	The Department of Athletics agrees with the recommendations. • Procedures related to the parking funds will be formally documented. • All pertinent personnel will be trained on the procedures. • Reconciliation of parking funds will take place in a timely manner to ensure compliance with the institutional mandates regarding cash deposits. All overage/shortages will be appropriately documented.	Pilar Bradfield, Assistant Athletic Director	11/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	3. Parking Revenue - Testing of parking revenue identified the following: • Parking reconciliation reports had material differences between expected receipts and actual monies deposited to Student Accounting and University Cashiering Services. In detail parking payments from four football games identified a shortage of $558.00, $515.00, $366.00, and an overage of $140.00. • The explanations notated on the reconciliation report regarding the over/short dollar difference were inadequate or missing. • The reconciliation reports reviewed were signed by a UNT Athletic employee; however, the signature on the report by the representative for Contemporary Services Corporation (CSC) signed as "CSC" and the actual name was not used. • There are no written procedures outlining the steps to be taken by UNT Athletic personnel with regards to parking operations after CSC collects and provides the parking funds to UNT Athletics personnel.	High	Recommendations for Senior Associate Athletic Director, Business Operations: c. Ensure adequate documentation is notated when there is an overage/shortage.	The Department of Athletics agrees with the recommendations. • Procedures related to the parking funds will be formally documented. • All pertinent personnel will be trained on the procedures. • Reconciliation of parking funds will take place in a timely manner to ensure compliance with the institutional mandates regarding cash deposits. All overage/shortages will be appropriately documented.	Pilar Bradfield, Assistant Athletic Director	11/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	3. Parking Revenue - Testing of parking revenue identified the following: • Parking reconciliation reports had material differences between expected receipts and actual monies deposited to Student Accounting and University Cashiering Services. In detail parking payments from four football games identified a shortage of $558.00, $515.00, $366.00, and an overage of $140.00. • The explanations notated on the reconciliation report regarding the over/short dollar difference were inadequate or missing. • The reconciliation reports reviewed were signed by a UNT Athletic employee; however, the signature on the report by the representative for Contemporary Services Corporation (CSC) signed as "CSC" and the actual name was not used. • There are no written procedures outlining the steps to be taken by UNT Athletic personnel with regards to parking operations after CSC collects and provides the parking funds to UNT Athletics personnel.	High	Recommendations for Senior Associate Athletic Director, Business Operations: d. Monitor until sustained compliance is achieved.	The Department of Athletics agrees with the recommendations. • Procedures related to the parking funds will be formally documented. • All pertinent personnel will be trained on the procedures. • Reconciliation of parking funds will take place in a timely manner to ensure compliance with the institutional mandates regarding cash deposits. All overage/shortages will be appropriately documented.	Pilar Bradfield, Assistant Athletic Director	11/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	4. Deposit of Funds - Testing identified that funds are not delivered timely to the UNT Student Accounting and University Cashiering Services (SAUCS) within five days in accordance with the UNT Policy 10.024. Additionally, funds are not deposited timely within seven days after received by the institution in accordance with the Texas Education Code § 51.003. In detail, the following were noted: • Funds were received on September 19, 2015 (total amount of $12,592.00) for parking; however, these funds were not provided to SAUCS for deposit until September 25, 2015; and subsequently, deposited by SAUCS into the bank on September 28, 2015. • Funds were received on October 17, 2015 (total amount of $4,100.00) for parking; however, these funds were not provided to SAUCS for deposit until October 26, 2015 and deposited by SAUCS into the bank on the same day. • Funds were received on October 31, 2015 (total amount of $6,334.00) for parking; however, these funds were not provided to SAUCS for deposit until November 17, 2015; and subsequently, deposited by SAUCS into the bank on November 18, 2015. • Funds were received from November 23 – 25, 2015 (total amount of $4,011.00) from concessions; however, these funds were not provided to SAUCS for deposit until December 1, 2015; and subsequently, deposited by SAUCS into the bank on December 3, 2015. • Funds were received from July 5 – 17, 2016 (total amount of $51,289.00) from the ticketing office; however, these funds were not provided to SAUCS for deposit until July 25, 2016; and subsequently, deposited by SAUCS into the bank on July 26, 2016.	Moderate	Recommendations for the Senior Associate Athletic Director, Business Operations: a. Re-educate applicable personnel on cash handling policy requirements.	The Department of Athletics Agrees with the recommendations. • The Business Process Trainer-UNT Finance and Administration will conduct cash handling training on a regular basis to Athletics staff whose responsibilities including the use of cash. • Athletics has scheduled a meeting with UNTS Financial Services on October 18, 2016 to determine the best options to deposit checks and cash. • The Athletic Department Business Office will perform periodic reviews to ensure funds are being deposited timely.	Pilar Bradfield, Assistant Athletic Director	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	4. Deposit of Funds - Testing identified that funds are not delivered timely to the UNT Student Accounting and University Cashiering Services (SAUCS) within five days in accordance with the UNT Policy 10.024. Additionally, funds are not deposited timely within seven days after received by the institution in accordance with the Texas Education Code § 51.003. In detail, the following were noted: • Funds were received on September 19, 2015 (total amount of $12,592.00) for parking; however, these funds were not provided to SAUCS for deposit until September 25, 2015; and subsequently, deposited by SAUCS into the bank on September 28, 2015. • Funds were received on October 17, 2015 (total amount of $4,100.00) for parking; however, these funds were not provided to SAUCS for deposit until October 26, 2015 and deposited by SAUCS into the bank on the same day. • Funds were received on October 31, 2015 (total amount of $6,334.00) for parking; however, these funds were not provided to SAUCS for deposit until November 17, 2015; and subsequently, deposited by SAUCS into the bank on November 18, 2015. • Funds were received from November 23 – 25, 2015 (total amount of $4,011.00) from concessions; however, these funds were not provided to SAUCS for deposit until December 1, 2015; and subsequently, deposited by SAUCS into the bank on December 3, 2015. • Funds were received from July 5 – 17, 2016 (total amount of $51,289.00) from the ticketing office; however, these funds were not provided to SAUCS for deposit until July 25, 2016; and subsequently, deposited by SAUCS into the bank on July 26, 2016.	Moderate	Recommendations for the Senior Associate Athletic Director, Business Operations: b. Management should perform a periodic review to ensure funds are being deposited timely.	The Department of Athletics Agrees with the recommendations. • The Business Process Trainer-UNT Finance and Administration will conduct cash handling training on a regular basis to Athletics staff whose responsibilities including the use of cash. • Athletics has scheduled a meeting with UNTS Financial Services on October 18, 2016 to determine the best options to deposit checks and cash. • The Athletic Department Business Office will perform periodic reviews to ensure funds are being deposited timely.	Pilar Bradfield, Assistant Athletic Director	8/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	4. Deposit of Funds - Testing identified that funds are not delivered timely to the UNT Student Accounting and University Cashiering Services (SAUCS) within five days in accordance with the UNT Policy 10.024. Additionally, funds are not deposited timely within seven days after received by the institution in accordance with the Texas Education Code § 51.003. In detail, the following were noted: • Funds were received on September 19, 2015 (total amount of $12,592.00) for parking; however, these funds were not provided to SAUCS for deposit until September 25, 2015; and subsequently, deposited by SAUCS into the bank on September 28, 2015. • Funds were received on October 17, 2015 (total amount of $4,100.00) for parking; however, these funds were not provided to SAUCS for deposit until October 26, 2015 and deposited by SAUCS into the bank on the same day. • Funds were received on October 31, 2015 (total amount of $6,334.00) for parking; however, these funds were not provided to SAUCS for deposit until November 17, 2015; and subsequently, deposited by SAUCS into the bank on November 18, 2015. • Funds were received from November 23 – 25, 2015 (total amount of $4,011.00) from concessions; however, these funds were not provided to SAUCS for deposit until December 1, 2015; and subsequently, deposited by SAUCS into the bank on December 3, 2015. • Funds were received from July 5 – 17, 2016 (total amount of $51,289.00) from the ticketing office; however, these funds were not provided to SAUCS for deposit until July 25, 2016; and subsequently, deposited by SAUCS into the bank on July 26, 2016.	Moderate	Recommendations for the Senior Associate Athletic Director, Business Operations: c. Coordinate with UNTS Financial Services to determine best options with regards to the deposit of cash and checks (i.e. lockbox, desktop check scanner, and secure safe) to meet UNT Policy 10.024 and Texas Education Code 51.003 deposit requirements.	The Department of Athletics Agrees with the recommendations. • The Business Process Trainer-UNT Finance and Administration will conduct cash handling training on a regular basis to Athletics staff whose responsibilities including the use of cash. • Athletics has scheduled a meeting with UNTS Financial Services on October 18, 2016 to determine the best options to deposit checks and cash. • The Athletic Department Business Office will perform periodic reviews to ensure funds are being deposited timely.	Pilar Bradfield, Assistant Athletic Director	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	4. Deposit of Funds - Testing identified that funds are not delivered timely to the UNT Student Accounting and University Cashiering Services (SAUCS) within five days in accordance with the UNT Policy 10.024. Additionally, funds are not deposited timely within seven days after received by the institution in accordance with the Texas Education Code § 51.003. In detail, the following were noted: • Funds were received on September 19, 2015 (total amount of $12,592.00) for parking; however, these funds were not provided to SAUCS for deposit until September 25, 2015; and subsequently, deposited by SAUCS into the bank on September 28, 2015. • Funds were received on October 17, 2015 (total amount of $4,100.00) for parking; however, these funds were not provided to SAUCS for deposit until October 26, 2015 and deposited by SAUCS into the bank on the same day. • Funds were received on October 31, 2015 (total amount of $6,334.00) for parking; however, these funds were not provided to SAUCS for deposit until November 17, 2015; and subsequently, deposited by SAUCS into the bank on November 18, 2015. • Funds were received from November 23 – 25, 2015 (total amount of $4,011.00) from concessions; however, these funds were not provided to SAUCS for deposit until December 1, 2015; and subsequently, deposited by SAUCS into the bank on December 3, 2015. • Funds were received from July 5 – 17, 2016 (total amount of $51,289.00) from the ticketing office; however, these funds were not provided to SAUCS for deposit until July 25, 2016; and subsequently, deposited by SAUCS into the bank on July 26, 2016.	Moderate	Recommendations for the Director of Financial Services – Student Finance: d. Evaluate the current requirements for the cash handling policy to ensure the funds received from other departments within five days is sufficient to meet the Texas Education Code deposit requirement of seven days.	The Department of Athletics Agrees with the recommendations. • Student Financial Services will work with the UNT Operations Support department in identifying the departments that are not in compliance with the UNT Cash Handling policy 10.006. The UNT Cash Handling policy was updated as of 10/11/2016 to change the days that department need to deposit funds from five days to three days.	Jeane Olson, Director of Financial Services - Student Finance	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	4. Deposit of Funds - Testing identified that funds are not delivered timely to the UNT Student Accounting and University Cashiering Services (SAUCS) within five days in accordance with the UNT Policy 10.024. Additionally, funds are not deposited timely within seven days after received by the institution in accordance with the Texas Education Code § 51.003. In detail, the following were noted: • Funds were received on September 19, 2015 (total amount of $12,592.00) for parking; however, these funds were not provided to SAUCS for deposit until September 25, 2015; and subsequently, deposited by SAUCS into the bank on September 28, 2015. • Funds were received on October 17, 2015 (total amount of $4,100.00) for parking; however, these funds were not provided to	Moderate	Recommendations for the Director of Financial Services – Student Finance: e. If a policy change is made regarding deposit requirements, communicate this information to all pertinent departments that receive money.	The Department of Athletics Agrees with the recommendations. • Student Financial Services will assist UNT Operations Support with communicating any changes to the UNT Cash Handling policy 10.006 as requested by UNT Operations Support to the UNT campus. Student Financial Services communicated the changes in the new Cash Handling policy to the Athletics department during a meeting on 10/19/2016 and will continue to coordinate training and awareness of the new policy to other campus departments by August 1, 2017.	Jeane Olson, Director of Financial Services - Student Finance	8/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	5. Sexual Abuse and Child Molestation Awareness Training and Background Checks - Testing for the completion of sexual abuse and child molestation awareness training and background checks for sports camp workers (i.e. Men's Basketball, Women's Basketball, Football, Tennis, Swimming and Soccer) in FY 2016 identified the following: • 13 out of 158 (8%) did not complete the mandatory sexual abuse and child molestation awareness training • 8 out of 158 (5%) did not have evidence that a background check was conducted.	Moderate	Recommendations for Senior Associate Athletic Director, Business Operations: a. Establish controls to ensure that all sports camp workers complete the required sexual abuse and child molestation awareness training prior to the start of the sports camp.	The Department of Athletics agrees with the recommendations. • Athletics will work with sports camp directors to ensure that all sports camp employees complete the required sexual abuse and child molestation awareness training prior to the start of each camp.	Mike Ashbaugh, Sr. Associate Athletic Director, Pilar Bradfield, Assistant Athletic Director, and Cindy Ford, Business Office Coordinator	4/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	5. Sexual Abuse and Child Molestation Awareness Training and Background Checks - Testing for the completion of sexual abuse and child molestation awareness training and background checks for sports camp workers (i.e. Men's Basketball, Women's Basketball, Football, Tennis, Swimming and Soccer) in FY 2016 identified the following: • 13 out of 158 (8%) did not complete the mandatory sexual abuse and child molestation awareness training • 8 out of 158 (5%) did not have evidence that a background check was conducted.	Moderate	Recommendations for Senior Associate Athletic Director, Business Operations: b. Establish controls to ensure that Risk Management personnel receive the necessary information to ensure that background checks are conducted for all sports camp workers prior to the start of the sport camp.	The Department of Athletics agrees with the recommendations. • Athletics will work with Risk management to establish controls and ensure that they receive the necessary information that background checks are conducted for all camp employees.	Mike Ashbaugh, Sr. Associate Athletic Director, Pilar Bradfield, Assistant Athletic Director, and Cindy Ford, Business Office Coordinator	4/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	5. Sexual Abuse and Child Molestation Awareness Training and Background Checks - Testing for the completion of sexual abuse and child molestation awareness training and background checks for sports camp workers (i.e. Men's Basketball, Women's Basketball, Football, Tennis, Swimming and Soccer) in FY 2016 identified the following: • 13 out of 158 (8%) did not complete the mandatory sexual abuse and child molestation awareness training • 8 out of 158 (5%) did not have evidence that a background check was conducted.	Moderate	Recommendations for Senior Associate Athletic Director, Business Operations: c. Communicate consistently with Risk Management personnel to ensure that they have received and/or have on file for each sports camp worker evidence of completion of sexual abuse and child molestation awareness training and background checks.	The Department of Athletics agrees with the recommendations. • Athletics will communicate with Risk Management personnel to ensure they have received or have on file evidence of the completion of sexual abuse and child molestation awareness training and background checks.	Mike Ashbaugh, Sr. Associate Athletic Director, Pilar Bradfield, Assistant Athletic Director, and Cindy Ford, Business Office Coordinator	4/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	6. Insurance Coverage for Sports Camps - Testing of insurance coverage for sports camp participants (i.e. Men's Basketball, Women's Basketball, Football, Tennis, Swimming and Soccer) in FY 2016 identified the following: • 3 out of 136 (2%) volleyball sports camp participants did not have insurance coverage. • Volleyball did not provide notification and documentation to Risk Management for the camp participants who had insurance coverage. • Swimming was sponsored through NIKE which requires insurance; however, the proof of insurance certificate was not provided to Risk Management by the camp director.	Moderate	Recommendation for Senior Associate Athletic Director, Business Operations: a. Re-educate the Sports Camp Directors on the importance of providing notification and documentation to UNT Risk Management that camp insurance for participants has been obtained (i.e. through UNT or outside means) for their sports camp prior to the start of the camp.	The Department of Athletics agrees with the recommendations. • Athletics will work with each sports camp director to ensure that they provide UNT Risk Management with documentation that insurance has been purchased for their camps prior to the start of each camp.	Mike Ashbaugh, Sr. Associate Athletic Director	4/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	7. Endowed Scholarships - The following observations were noted with regards to Endowed Athletic Scholarships: • Criteria used by the committee did not always fully agree with the donor Memorandum of Understanding and/or other support documentation eligibility requirements. • Documented procedures are not in place with regards to the awarding process for endowed Athletic scholarships. • Minutes are not being prepared to document the actions taken at Athletics endowed awarding committee meetings.	Moderate	Recommendations for Associate Athletic Director, Compliance: a. Ensure that the endowed scholarship criteria used by the committee agrees with eligibility requirements established by the donor.	The Department of Athletics agrees with the recommendations. Athletics awards all of the athletic endowed scholarships during the month of August every year. This process involves selecting recipients for the upcoming academic year as well as completing the paperwork for the award winners of the previous year. • The Athletic Compliance Office is currently working with the University and Athletic Development Offices to obtain Memorandums of Understanding (MOUs) for all endowed athletic scholarships. The complete gathering of this information will help to ensure the criteria used by the committee matches the requirements and intentions of the 	Scott Hobbs, Sr. Associate Athletics Director – Compliance.	2/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	7. Endowed Scholarships - The following observations were noted with regards to Endowed Athletic Scholarships: • Criteria used by the committee did not always fully agree with the donor Memorandum of Understanding and/or other support documentation eligibility requirements. • Documented procedures are not in place with regards to the awarding process for endowed Athletic scholarships. • Minutes are not being prepared to document the actions taken at Athletics endowed awarding committee meetings.	Moderate	Recommendations for Associate Athletic Director, Compliance: b. Develop written procedures to document processes and procedures pertaining to the awarding of Athletic endowed scholarships for eligible student athletes.	The Department of Athletics agrees with the recommendations. Athletics awards all of the athletic endowed scholarships during the month of August every year. This process involves selecting recipients for the upcoming academic year as well as completing the paperwork for the award winners of the previous year. • Once all the MOUs have been gathered, Athletics will formally develop its written policies and procedures for awarding of both the endowed scholarships and any general athletic donor scholarships.	Scott Hobbs, Sr. Associate Athletics Director – Compliance.	2/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-408 UNT	Governance and Regulatory Compliance	Business Process Operations - Athletic Department	UNT	7. Endowed Scholarships - The following observations were noted with regards to Endowed Athletic Scholarships: • Criteria used by the committee did not always fully agree with the donor Memorandum of Understanding and/or other support documentation eligibility requirements. • Documented procedures are not in place with regards to the awarding process for endowed Athletic scholarships.	Moderate	Recommendations for Associate Athletic Director, Compliance: c. Written minutes should be maintained on Athletics endowed scholarship committee meetings.	The Department of Athletics agrees with the recommendations. Athletics awards all of the athletic endowed scholarships during the month of August every year. This process involves selecting recipients for the upcoming academic year as well as completing the paperwork for the award winners of the previous year.	Scott Hobbs, Sr. Associate Athletics Director – Compliance.	2/1/2017 Rev. 08/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-005 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	Annual Report Completion Date – The annual report was prepared 47 days late.	Moderate	Prepare and present financial results as the annual report. Disseminate the annual report to all required parties within the time frame set forth in Article IX, section B(c) of the SIG By-Laws.	The department chair has visited with the incoming President of the SIG regarding the recommendations. He has agreed to share the recommendations with the SIG Board of Directors and will plan to meet the 45 day deadline for the 2017 annual financial report and reports thereafter.	SIG Board of Directors	NA	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-005 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	Annual Report Completion Date – The annual report was prepared 47 days late.	Moderate	Present additional information, such as remarks from the Board of Directors, symposiums attended, and other activities, in a separate report at a later date.	The department chair has visited with the incoming President of the SIG regarding the recommendations. He has agreed to share the recommendations with the SIG Board of Directors and will plan to meet the 45 day deadline for the 2017 annual financial report and reports thereafter.	SIG Board of Directors	NA	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-005 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Review	UNT	Voting Summary Form – The number of shares voted to be purchased was missing from two Voting Summary forms.	Low	Ensure that Senior Analysts and Portfolio Managers include the number of shares on the Voting Summary form. Designate one specific location on the Voting Summary form to include the number of shares.	In Spring 2016, the SIG Board of Directors adopted and began using a Recommendation Form and an Equity Order Form. Each form provides a specific location for the number of shares to be sold or purchased.	SIG Board of Directors	NA	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	1. Conflict of Interest – UNT System / UNT / UNT Dallas – The current Conflict of Interest policy relies on self-disclosure. Currently, there is no formal process in place to determine and document if an investment officer or any authorized designee has a personal business relationship with a business organization offering to engage in an investment transaction with UNT System, UNT, and UNT Dallas.	High	1a. Management to work with Office of General Counsel and Human Resources to establish a mechanism, which includes a conflict of interest disclosure form, through which investment officers self-report annually any real or perceived conflicts of interest.	Management will work with Office of General Counsel, Human Resources, and the campuses to establish and implement a documented formal procedure that will both provide training on and address conflicts of interest.	James Mauldin, Associate Vice Chancellor for Treasury	Original 8/31/2016 Revised 06/01/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	1. Conflict of Interest – UNT System / UNT / UNT Dallas – The current Conflict of Interest policy relies on self-disclosure. Currently, there is no formal process in place to determine and document if an investment officer or any authorized designee has a personal business relationship with a business organization offering to engage in an investment transaction with UNT System, UNT, and UNT Dallas.	High	1b. Implement a required annual conflict of interest training program to provide investment officers a clear understanding of their roles and responsibilities related to conflict of interest and steps they would need to take in the event of a concern.	Management will work with Office of General Counsel, Human Resources, and the campuses to establish and implement a documented formal procedure that will both provide training on and address conflicts of interest.	James Mauldin, Associate Vice Chancellor for Treasury	Original 08/31/206 Revised 06/01/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	1. Conflict of Interest – UNT System / UNT / UNT Dallas – The current Conflict of Interest policy relies on self-disclosure. Currently, there is no formal process in place to determine and document if an investment officer or any authorized designee has a personal business relationship with a business organization offering to engage in an investment transaction with UNT System, UNT, and UNT Dallas.	High	1c. For staff positions which do not require an annual conflict of interest disclosure form to be completed, consider requiring periodic acknowledgement of the institution's ethics policy from staff, which has conflict of interest embedded within the policy.	Management will work with Office of General Counsel, Human Resources, and the campuses to establish and implement a documented formal procedure that will both provide training on and address conflicts of interest.	James Mauldin, Associate Vice Chancellor for Treasury	Original 08/31/2016 Revised 03/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	2. Bank Addendum Certificate of Authority – UNT - Testing identified two terminated employees with access to the UNT repurchase sweep account ending in account number 2633.	Moderate	2a. To work with the Institutional CFO's in establishing an annual review process to ensure that bank account access for employees are appropriate based on their roles and responsibilities.	Online log on credentials were disabled prior to the employees' termination. Management will review existing processes for improvement opportunities regarding immediate removal of all access for terminated employees. In addition, Treasury will work with the CFO's regarding establishing a review that occurs no less than annually.	James Mauldin, Associate Vice Chancellor for Treasury	6/30/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	2. Bank Addendum Certificate of Authority – UNT - Testing identified two terminated employees with access to the UNT repurchase sweep account ending in account number 2633.	Moderate	2b. For employees that have an employment status change which includes termination, establish a process to remove access immediately.	Online log on credentials were disabled prior to the employees' termination. Management will review existing processes for improvement opportunities regarding immediate removal of all access for terminated employees. In addition, Treasury will work with the CFO's regarding establishing a review that occurs no less than annually.	James Mauldin, Associate Vice Chancellor for Treasury	6/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	3. Conflict of Interest – UNTHSC – One out of three employees (33%) who have access to investment related bank accounts did not complete a conflict of interest disclosure form.	Moderate	3a. Require all applicable staff to be re-educated on the policy.	Management will work with the UNTHSC Compliance Office to establish and implement procedures to notify employees when they have not completed the Conflict Disclosure Form within the required time frame established by UNTHSC and a process for educating staff about possibly detecting conflicts of interest.	Debra Willett, UNTHSC Director Financial Planning & Policy Analysis	5/31/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	3. Conflict of Interest – UNTHSC – One out of three employees (33%) who have access to investment related bank accounts did not complete a conflict of interest disclosure form.	Moderate	3b. Work with the Office of Compliance to implement a monitoring process to ensure applicable staff completes an annual conflict of interest disclosure form.	Management will work with the UNTHSC Compliance Office to establish and implement procedures to notify employees when they have not completed the Conflict Disclosure Form within the required time frame established by UNTHSC and a process for educating staff about possibly detecting conflicts of interest.	Debra Willett, UNTHSC Director Financial Planning & Policy Analysis	5/31/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	4. Inaccuracy of Quarterly Investment Report – UNT System / UNT / UNT Dallas - Testing of the accuracy of quarterly investment reports identified footing errors, instances of ending and beginning balances for successive quarters not matching, incorrect balances for the third quarter and incorrect investment report posted on the investment disclosure website.	Moderate	4a. Review fiscal year 2015 quarterly investment reports for which ending and beginning balances for successive quarters did not match and make necessary corrections. Then, update the investment disclosure websites with the corrected reports.	Fiscal Year 2015 was a transitional year organizationally for a consolidated treasury operation. Treasury has already begun working with the campuses to ensure that the investment reports on the websites are accurate and will continue to do so. A quality review process of these reports has been implemented and will going forward include ensuring that the posting to each campus' website is accurate and complete.	James Mauldin, Associate Vice Chancellor for Treasury	3/31/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	4. Inaccuracy of Quarterly Investment Report – UNT System / UNT / UNT Dallas - Testing of the accuracy of quarterly investment reports identified footing errors, instances of ending and beginning balances for successive quarters not matching, incorrect balances for the third quarter and incorrect investment report posted on the investment disclosure website.	Moderate	4b. Implement a review process for quarterly investment reports to ensure the accuracy of data to be reported prior to the issuance to the Board of Regents and posting on the institution's investment disclosure website.	Fiscal Year 2015 was a transitional year organizationally for a consolidated treasury operation. Treasury has already begun working with the campuses to ensure that the investment reports on the websites are accurate and will continue to do so. A quality review process of these reports has been implemented and will going forward include ensuring that the posting to each campus' website is accurate and complete.	James Mauldin, Associate Vice Chancellor for Treasury	3/31/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	5. Reconciliation to the General Ledger – UNTHSC - The cash account balance per the investment report was different from the balances recorded in the general ledger as of August 31, 2015. The balance per the quarterly investment report was understated by $4,430,968.57.	Moderate	5a. Establish a process to ensure year-end close is performed on a timely basis.	FY15 was the first time UNTHSC's financial close was managed by UNT System Controller staff, none of whom had experience in prior UNTHSC year-end financial close activities. The year-end financial close process continues to improve since the Financial Transformation Project began. For the preparation of the FY16 Annual Financial Reports, the System Controller is preparing a timeline/schedule that will require each institution to complete their annual financial reports by early October. This would result in general ledger balances being fully reconciled and finalized by the end of September. In addition, the new review process for investment reports will include Accounting staff to ensure reported cash balances reconcile to the GL.	Paula Welch, Associate Controller; James Mauldin, Associate Vice Chancellor for Treasury	10/31/2016	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	5. Reconciliation to the General Ledger – UNTHSC - The cash account balance per the investment report was different from the balances recorded in the general ledger as of August 31, 2015. The balance per the quarterly investment report was understated by $4,430,968.57.	Moderate	5b. Establish a review process to ensure balances in the quarterly investment reports reconcile to the balances in the general ledger.	FY15 was the first time UNTHSC's financial close was managed by UNT System Controller staff, none of whom had experience in prior UNTHSC year-end financial close activities. The year-end financial close process continues to improve since the Financial Transformation Project began. For the preparation of the FY16 Annual Financial Reports, the System Controller is preparing a timeline/schedule that will require each institution to complete their annual financial reports by early October. This would result in general ledger balances being fully reconciled and finalized by the end of September. In addition, the new review process for investment reports will include Accounting staff to ensure reported cash balances reconcile to the GL.	Paula Welch, Associate Controller; James Mauldin, Associate Vice Chancellor for Treasury	10/31/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	6. Presentation of the UNTHSC and UNTHSC Foundation Investments on the Quarterly Investment Reports – UNTHSC - The August 31, 2015 UNTHSC Quarterly Investment Report did not reflect the separation of investments belonging to UNTHSC and to UNTHSC Foundation.	Low	6a. For subsequent periods, UNTHSC should identify and exclude all investments belonging to UNTHSC Foundation from the financial statements and investment reports. If investments are not excluded, properly define on the investment reports which amount is for UNTHSC and for Foundation.	Management believes the Board of Regents should have quarterly visibility to all investments that exist for the benefit of the System and therefore each Foundation's investments should not be excluded. However, we do agree that they should be clearly labeled as such. Treasury is in the process of reformatting all investment reports and will ensure that endowments, both campus and foundation, are included yet clearly labeled. A quality review of these reports is important and has been implemented to ensure that reports to the Board are accurate.	James Mauldin, Associate Vice Chancellor for Treasury	3/31/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	6. Presentation of the UNTHSC and UNTHSC Foundation Investments on the Quarterly Investment Reports – UNTHSC - The August 31, 2015 UNTHSC Quarterly Investment Report did not reflect the separation of investments belonging to UNTHSC and to UNTHSC Foundation.	Low	6b. Establish a review process to ensure investments in the quarterly investment reports are appropriate.	Management believes the Board of Regents should have quarterly visibility to all investments that exist for the benefit of the System and therefore each Foundation's investments should not be excluded. However, we do agree that they should be clearly labeled as such. Treasury is in the process of reformatting all investment reports and will ensure that endowments, both campus and foundation, are included yet clearly labeled. A quality review of these reports is	James Mauldin, Associate Vice Chancellor for Treasury	3/31/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	7. Short Term Pool/Long Term Pool Ranges – UNT System / UNT / UNT Dallas - For certain months in fiscal year 2015, short term working capital funds and long term reserves percentage of available cash on hand were outside the ranges prescribed by policy. Additionally, necessary adjustments were not performed to ensure	Low	7a. Review the Investment of System Funds Regulation 08.2000 pertaining to short and long term investment percentages to determine if the percentage requirement ranges should be updated to reflect the financial environment of UNT System and its' institutions.	This has already been addressed in the investment policy adopted by the Board on November 20, 2015.	James Mauldin, Associate Vice Chancellor for Treasury	11/20/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	8. Collateralization Below 102% - UNTHSC - For 11 days in August 2015, collateralization for deposit accounts fell below 102% of deposits.	Low	8a. Management should establish and follow procedures to inform the bank of changes in the amount or activity of deposits, that may exceed UNTHSC's collateral value, within a reasonable time before the change occurs.	Management agrees with the recommendation. Management will add additional steps to the current set of collateralization review procedures to ensure that the bank is notified in a more timely manner before large changes in deposits occur and when collateralization falls below the required amount.	Barbara Holt, UNTHSC Senior Director Financial Operations	3/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	9. Format and Content of Quarterly Investment Reports – UNT System / UNT / UNT Dallas / UNTHSC - The format and content of quarterly investment reports is not consistent across all institutions.	Low	9a. Management should determine if cash should be included in the quarterly investment reports, and once defined apply methodology consistently for all institutions.	Management has been aware of this need and has already targeted the implementation of a new format that will be standard across the System for the first report on Fiscal Year 2016.	James Mauldin, Associate Vice Chancellor for Treasury	2/25/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	9. Format and Content of Quarterly Investment Reports – UNT System / UNT / UNT Dallas / UNTHSC - The format and content of quarterly investment reports is not consistent across all institutions.	Low	9b. Management should determine an appropriate reporting format and once established utilize the new format for all institutions.	Management has been aware of this need and has already targeted the implementation of a new format that will be standard across the System for the first report on Fiscal Year 2016.	James Mauldin, Associate Vice Chancellor for Treasury	2/25/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	10. Annual Review and Adoption of Financial Institutions – UNT System - There was no indication that Board of Regents reviewed and adopted a list of financial institutions for fiscal year 2015.	Low	10a. Establish procedures to ensure compliance with System Regulation 08.2000, Section 2005, paragraph 10 or review the System Regulation to see if requirement is applicable as is and make changes as necessary.	Management will review the regulation to determine appropriateness of the wording as this is not a requirement in the Public Funds Investment Act. Based upon the findings, either the regulation will be revised or procedures will be modified to ensure compliance.	James Mauldin, Associate Vice Chancellor for Treasury	11/30/2016 Revised Date: 06/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-004, 16-009	Governance and Regulatory Compliance	FY 2015 Investment Compliance Audit	UNT System, UNT, UNT Dallas, UNTHSC	11. Outdated Investment Policy – UNTHSC - An outdated institutional investment policy is posted on the webpage under Chapter 10: Fiscal Management. However, this policy was superseded by System Regulation 08.2000 which was approved in August 2012.	Low	11a. Management should update the website to reflect System Regulation 08.2000 and revisions made should be communicated to appropriate personnel.	Management is in agreement with the recommendation. Management will implement additional steps to the current set of procedures to insure timely updating of investment policies and maintaining all required investment disclosures on the institution's website.	Debra Willett, UNTHSC Director Financial Planning & Policy Analysis	5/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Non-Compliance with University Policy - The Joint Admission Medical Program (JAMP) agreement was not properly set up in accordance to University Policy Chapter 13.123.	High	Work with appropriate management from the Office of Grants and Contract Management and the Office of Finance to set up JAMP as a sponsored project.	We are in agreement with moving JAMP funds to the Office of Grants and Contract Management. It should be noted that this has never been recommended in any previous audit.	Mike Kennedy, Director of Admissions	12/31/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	UNT Information Security Users Guidelines- Credit Card Sensitive Information	High	Provide training to appropriate personnel in regards to the UNT Information Security Users Guide and PCI Best Practices.	The Purchasing Card Program Supervisor sends a copy of the Citibank statement that includes the full account number each month as supporting documentation for the payment. The account number will be redacted going forward.	Kimberly Bien, Purchasing Card Program Supervisor	10/28/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	UNT Information Security Users Guidelines- Credit Card Sensitive Information	High	Mask credit card information that is transmitted by email, uploaded and retained in the document management system, ApplicationXtender, to help ensure sensitive information is not compromised.	The Purchasing Card Program Supervisor sends a copy of the Citibank statement that includes the full account number each month as supporting documentation for the payment. The account number will be redacted going forward.	Kimberly Bien, Purchasing Card Program Supervisor	10/28/2015	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Lack of Reconciliation Process - Internal Audit was unable to validate the reconciliation process between the FY 2015 Expenditure Reports to the University's Accounting System.	High	Develop procedures to help ensure that the expenditures recorded in the Expenditure Report are reconciled on a regular basis to the Accounting System.	We are in agreement with this assessment. We will set aside periodic reconciliation periods to review JAMP expenditures to the Accounting System.	Mike Kennedy, Director of Admissions	3/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Non-Compliance with JAMP Medical School Expenditure Guidelines - Time and Effort Reporting - During our review of payroll activities related to JAMP, we noted that the JAMP Coordinator salary devoted to the project was based on an estimated average of annual time and effort.	High	Develop procedures to track and verify the accuracy of actual time and effort devoted to the program to help ensure compliance with the JAMP Medical School Expenditure Guidelines.	We are in agreement with the assessment that there is no official tracking of the JAMP Coordinator time and effort (only estimates). With the move of financials to the Office of Grants and Contract Management this will be a part of a new process for reporting time. It should be noted that this has never been recommended in any previous audit.	Mike Kennedy, Director of Admissions	3/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Non-Compliance with JAMP Medical School Expenditure Guidelines - Time and Effort Reporting - During our review of payroll activities related to JAMP, we noted that the JAMP Coordinator salary devoted to the project was based on an estimated average of annual time and effort.	High	Re-evaluate percentage of salary distribution based on actual time and effort to help ensure that it is proportionate to the direct support to the JAMP Project.	We are in agreement with the assessment that there is no official tracking of the JAMP Coordinator time and effort (only estimates). With the move of financials to the Office of Grants and Contract Management this will be a part of a new process for reporting time. It should be noted that this has never been recommended in any previous audit.	Mike Kennedy, Director of Admissions	3/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Non-Compliance with JAMP Medical School Expenditure Guidelines - Out of State Travel (Unallowable Cost) - A total of $1,309.11 was used to fund out-of-state travel as a direct administrative cost under the JAMP Administrative Distribution.	High	Use a different funding source to cover the out of state travel expenditures and reimburse the JAMP Program account for the amount of $1,309.11.	We are in agreement with this assessment. We will review JAMP expenditure guidelines to ensure compliance. We will identify another account to reimburse JAMP for the aforementioned expenditures. We also feel that the move of JAMP financials to the Office of Grants and Contract Management will be a better process moving forward.	Mike Kennedy, Director of Admissions	12/1/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Non-Compliance with JAMP Medical School Expenditure Guidelines - Out of State Travel (Unallowable Cost) - A total of $1,309.11 was used to fund out-of-state travel as a direct administrative cost under the JAMP Administrative Distribution.	High	Re-educate the JAMP Coordinator on the JAMP Medical Expenditure Guidelines.	We are in agreement with this assessment. We will review JAMP expenditure guidelines to ensure compliance. We will identify another account to reimburse JAMP for the aforementioned expenditures. We also feel that the move of JAMP financials to the Office of Grants and Contract Management will be a better process moving forward.	Mike Kennedy, Director of Admissions	12/1/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Inadequate Monitoring of Expenditures - Two expenditures were incorrectly processed resulting in an overpayment of $1,725.00 from the JAMP fund.	High	Request repayment from the JAMP Coordinator for the amount over-reimbursed of $225.00.	The $225 reimbursement has been repaid as of 10/22/2015. We will request a refund from the Department of Medical Education for $1,500.00. We will set aside periodic reconciliation periods (approximately every 90 days) to review JAMP expenditures.	Mike Kennedy, Director of Admissions	12/1/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Inadequate Monitoring of Expenditures - Two expenditures were incorrectly processed resulting in an overpayment of $1,725.00 from the JAMP fund.	High	Develop expenditure verification procedures to help ensure that all transactions entered into the Accounting System are verified for accuracy and any errors are timely reported to the appropriate office for correction.	The $225 reimbursement has been repaid as of 10/22/2015. We will request a refund from the Department of Medical Education for $1,500.00. We will set aside periodic reconciliation periods (approximately every 90 days) to review JAMP expenditures.	Mike Kennedy, Director of Admissions	12/1/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Student Wages - For 27 timecards reviewed, hours reported on three timecards could not be reconciled to the student employees' payroll disbursement, for a net effect of $55.00.	Moderate	Require all personnel entering and approving time and labor to be re-educated on the Hourly Payroll Guidelines.	We are in agreement with this assessment. All staff who are in responsible for time cards will undergo training through BSC on time and labor entry. Internal office procedures will be put in the place to allow more time for reconciliation of hourly payroll.	Mike Kennedy, Director of Admissions	3/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Student Wages - For 27 timecards reviewed, hours reported on three timecards could not be reconciled to the student employees' payroll disbursement, for a net effect of $55.00.	Moderate	Implement a process to reconcile time entered in EIS Time and Labor to the employee's timecard prior to the payroll cut-off date.	We are in agreement with this assessment. All staff who are in responsible for time cards will undergo training through BSC on time and labor entry. Internal office procedures will be put in the place to allow more time for reconciliation of hourly payroll.	Mike Kennedy, Director of Admissions	3/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Non-Compliance with Purchasing Card (P-Card) Guidelines – Pcard Guidelines were not always followed.	Moderate	Require all current P-Card holders, reconcilers and approvers to be retrained on P-Card policies and procedures.	We are in agreement with this assessment. Prior to this audit, changes were made in the P-Card usage process within the department. We have moved all P-Card spending to one account holder and assigned a new reconciler to all P-Card transactions. We expect this change will be decrease risk for noncompliance.	Mike Kennedy, Director of Admissions	1/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Non-Compliance with Purchasing Card (P-Card) Guidelines – Pcard Guidelines were not always followed.	Moderate	Follow University Business Service P-Card Guidelines.	We are in agreement with this assessment. Prior to this audit, changes were made in the P-Card usage process within the department. We have moved all P-Card spending to one account holder and assigned a new reconciler to all P-Card transactions. We expect this change will be decrease risk for noncompliance.	Mike Kennedy, Director of Admissions	1/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Inappropriately Billing Expenditures to Incorrect Fiscal Years - Testing identified two expenditures that they were not processed within the appropriate fiscal year.	Moderate	Re-educate the JAMP Coordinator on the JAMP Expenditure Report process and monitor until sustained compliance is achieved.	We are in agreement with this assessment. We will set aside periodic reconciliation periods (approximately every 90 days) to review JAMP expenditures. We also feel that the move of JAMP financials to the Office of Grants and Contract Management will be a better process moving forward.	Mike Kennedy, Director of Admissions	12/1/2015	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Improper Commingling of Revenues and Expenditures - Testing identified that the Summer Internship Program and the Administration Distribution funds are deposited into and expended from the same Department ID.	Low	Consider separating the sources of funds after the JAMP funds are set up as a sponsored project, to help ensure that expenditures are applied to the appropriate funding source.	Office of Grants and Contract Management will follow all standard policies and procedures for project ID management and JAMP terms and conditions.	LeAnn Forsberg, Assistant VP, Research Administration, Grants and Contract Management	12/31/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Untimely Replenishment of Petty Cash - An amount of $20.47 spent from the JAMP Petty Cash Fund was not replenished in order to be reflected on the Accounting System and the Expenditure Report.	Low	Modify HSC Petty Cash Fund Procedures to enforce the requirement for custodians to replenish the petty cash on a monthly basis, at a minimum, and communicate the updated procedures to all appropriate personnel.	We concur.	Paula J. Welch, Associate Controller	7/31/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Inadequate Support Documentation - Adequate support documentation of attendees were not kept (i.e. missing, not used or not sufficient to support the expenditure) for 12 of 31 (39%) expenditures reviewed related to JAMP activities.	Low	Maintain adequate support for JAMP activities to help ensure that fund is expended for the direct support of JAMP participants.	We are in agreement with this assessment. The Director of Admissions will require all JAMP funded activities maintain a log of participants.	Mike Kennedy, Director of Admissions	12/1/2015	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Untimely Return of Unspent FY 2014 Funds - An amount of $361.91 of unspent FY 2014 funds was returned untimely to the JAMP Council. The check was issued on December 2, 2014 to refund unspent FY 2014 funds.	Low	Develop a procedure to help ensure that any unspent JAMP funds are returned to the JAMP Council in a timely manner in accordance with JAMP Medical Expenditure Guidelines.	We are in agreement with this assessment. We will establish an internal deadline prior to September 30 for reimbursement for unused funds. This is predicated that the Office of Grants and Contract Management is able to provide timely financial data.	Mike Kennedy, Director of Admissions	3/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Non-Compliance with Travel Guidelines - Untimely Submission of Travel Vouchers - Travel Guidelines were not always followed.	Low	Provide training to faculty and staff on travel policies to help ensure that University Travel Guidelines are followed.	We are in agreement with this assessment. All staff who work with JAMP travel funding will undergo training from BSC. We will set aside periodic reconciliation periods (approximately every 90 days) to review JAMP expenditures. We also feel that the move of JAMP financials to the Office of Grants and Contract Management will be a better process moving forward.	Mike Kennedy, Director of Admissions	3/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-011 HSC	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNTHSC	Non-Compliance with Travel Guidelines - Untimely Submission of Travel Vouchers - Travel Guidelines were not always followed.	Low	Develop procedures to help ensure travel vouchers are submitted timely to the Business Support Services Travel department.	We are in agreement with this assessment. All staff who work with JAMP travel funding will undergo training from BSC. We will set aside periodic reconciliation periods (approximately every 90 days) to review JAMP expenditures. We also feel that the move of JAMP financials to the Office of Grants and Contract Management will be a better process moving forward.	Mike Kennedy, Director of Admissions	3/1/2016	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	1. UNT System: Personally Identifiable Information -During our review of the cashiering area, we identified personally identifiable information (PII) (i.e. social security numbers, birth certificates, marriage license) related to waiver support documentation which dates back to 2007.	High	1a. Develop procedures to help ensure that all personally identifiable information (PII) is appropriately protected against inappropriate access and use in compliance with applicable laws and regulations.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNT Dallas main campus and UNT Dallas College of Law campus in downtown Dallas. Certain key PII information included in the referenced binder has been imaged and the actual binder has been secured in a locked cabinet. In addition, the waiver documentation and review process requiring the need for this PII information has been transferred out of the UNT Dallas cashier's area and into the UNTS Student Accounting team to centrally manage this important operational matter for all campuses. In addition, key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at both campus locations to ensure PII document retention policies are in	Jeane Olson, Director of Financial Service- Student Finance	11/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	1. UNT System: Personally Identifiable Information -During our review of the cashiering area, we identified personally identifiable information (PII) (i.e. social security numbers, birth certificates, marriage license) related to waiver support documentation which dates back to 2007.	High	1b. Review applicable retention policy and statute limitation in regards to identifying if these documents can be destroyed.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNT Dallas main campus and UNT Dallas College of Law campus in downtown Dallas. Certain key PII information included in the referenced binder has been imaged and the actual binder has been secured in a locked cabinet. In addition, the waiver documentation and review process requiring the need for this PII information has been transferred out of the UNT Dallas cashier's area and into the UNTS Student Accounting team to centrally manage this important operational matter for all campuses. In addition, key team members from UNT System Student Accounting and UNT System	Jeane Olson, Director of Financial Service- Student Finance	11/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	2. UNT System: Cash Control – Deposits - Testing identified that funds are not deposited timely within seven days after received by the institution in accordance with the Texas Education Code § 51.003. Additionally, it was noted that funds are received from students by multiple departments within the College of Law but not delivered to the Assistant Registrar for deposit on a timely basis.	High	2a. Develop procedures to help ensure that funds are timely deposited in the institution's bank account in accordance with the statute.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNT Dallas main campus and UNT Dallas College of Law campus in downtown Dallas. Key team members from UNT System Student Accounting, UNT System Controller's Office, and UNT System Treasury are working with certain 3rd party vendors from the banking and security industries to evaluate the cost / benefit of available improved cash collection technology & armored car service collection procedures.	Jeane Olson, Director of Financial Service- Student Finance	11/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	3. UNT System: Inadequate Safeguarding Measures for Payments Received - Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes.	High	3a. Re-educate personnel on cash handling procedures.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNT Dallas main campus and UNT Dallas College of Law campus in downtown Dallas. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at both campus locations to ensure these recommendations, and others as deemed appropriate, are implemented by no later than November 30, 2016 (six months or less).	Jeane Olson, Director of Financial Service- Student Finance	11/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	3. UNT System: Inadequate Safeguarding Measures for Payments Received - Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes.	High	3b. Maintain a receipt logs for pre-numbered receipts and routinely review to help ensure that all receipts are accounted for.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNT Dallas main campus and UNT Dallas College of Law campus in downtown Dallas. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at both campus locations to ensure these recommendations, and others as deemed appropriate, are implemented by no later than November 30, 2016 (six months or less).	Jeane Olson, Director of Financial Service- Student Finance	11/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	3. UNT System: Inadequate Safeguarding Measures for Payments Received - Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes.	High	3c. Ensure staff do not perform incompatible duties in the cashiering area, re-evaluate system access rights accordingly and develop compensating controls where not possible.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNT Dallas main campus and UNT Dallas College of Law campus in downtown Dallas. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at both campus locations to ensure these recommendations, and others as deemed appropriate, are implemented by no later than November 30, 2016 (six months or less).	Jeane Olson, Director of Financial Service- Student Finance	11/30/2016	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	3. UNT System: Inadequate Safeguarding Measures for Payments Received - Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes.	High	3d. Work with the College of Law to identify all areas collecting cash/checks and establish departmental cash controls to help ensure proper segregation of duties are in place in all areas.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNT Dallas main campus and UNT Dallas College of Law campus in downtown Dallas. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at both campus locations to ensure these recommendations, and others as deemed appropriate, are implemented by no later than November 30, 2016 (six months or less).	Jeane Olson, Director of Financial Service- Student Finance	11/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	4. UNT System: Cash Controls - Safe Combination - Combinations to the safe are not modified when there is a change in staff or change in custody of the safe.	High	4a. Develop departmental procedures to help ensure that safe combination is changed periodically and always when there is employee turnover or reassignment in accordance with UNT Cash Control and Departmental Deposit Handbook.	UNT System Student Accounting and UNT System Controller's Office: We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNT Dallas main campus and UNT Dallas College of Law campus in downtown Dallas. The safe combination at UNT Dallas main campus has been recently changed and new procedures will be put in place to change the safe combination immediately upon key employee turnover or reassignment and on a semi-annual basis at minimum. Due to mechanical limitations preventing the staff's ability to change the existing safe combination	Jeane Olson, Director of Financial Service- Student Finance Reynaldo Valencia, College of Law Associate Dean for Finance and Administration and Professor of Law	11/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	5. UNT System: Unauthorized Change Fund - An unauthorized change fund for the amount of $250.00 was established at the UNT System for the purpose of providing change for parking token sales to students and faculty members.	High	5a. Work with University Student Accounting and University Cashiering Services to assist you in establishing departmental cash controls and depositing any cash on hand.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNT System in downtown Dallas. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at the campus to ensure these recommendations, and others as deemed appropriate, are implemented by no later than November 30, 2016 (six months or less).	Cynthia Hall, External Relations Director Jeane Olson, Director of Financial Services - Student Finance	11/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	5. UNT System: Unauthorized Change Fund - An unauthorized change fund for the amount of $250.00 was established at the UNT System for the purpose of providing change for parking token sales to students and faculty members.	High	5b. Submit a justification to the University Purchasing Services Division to establish a cash fund.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNT System in downtown Dallas. Key team members from UNT System Student Accounting and UNT System Controller's Office will work with the appropriate staff (as necessary) at the campus to ensure these recommendations, and others as deemed appropriate, are implemented by no later than November 30, 2016 (six months or less).	Cynthia Hall, External Relations Director Jeane Olson, Director of Financial Services - Student Finance	11/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	6. UNT System: Cash Controls - Change Fund - A change fund has not been established at the Office of Student Financial Services (University Cashiering) for the purpose of supporting their daily operations in a campus environment where an increased number of student population pays tuition and fees with cash.	Moderate	6a. Establish a change fund at UNT Dallas and update the website to not require students to pay the exact amount.	We concur with your findings and agree to evaluate and implement the recommendations as presented for reducing risk and improving internal controls at the UNT Dallas main campus. The campus has always maintained a desired goal of being a "cash-less" campus (where possible) in order to limit the potential fraud and safety risk inherent with this form of payment. Students are encouraged to pay with check online or at the cashier window and with credit card via online. However, given the greater goal to offer UNT Dallas students the highest quality, student-centered billing and payment services available on campus, key team members from UNT System Student Accounting and UNT System Controller's Office will evaluate and implement an acceptable change fund process at UNT Dallas that adequately serves the needs of the students while still limiting unnecessary risk associated with on-site cash handling procedures.	Jeane Olson, Director of Financial Services - Student Finance	11/30/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	7. UNT Dallas: Security Devices - Although our walkthrough of UNT Dallas Security Devices identified the following, University Administration has initiated a search of security technology vendors prior to this review: • 4 out of 25 cameras (16%) were not working properly and no video images were available at the time of review • cameras were not identifiable by a location • record retention protocols were not established • cameras over cashiering were not appropriately positioned to ensure full coverage • cameras and panic buttons were not being tested; therefore, we were unsure whether or not they are actually functioning.	High	7a. Test all cameras and panic buttons currently in place.	UNT Dallas has begun work on a comprehensive building security technology project as recommended by Internal Audit. The project includes an overhaul of the campus' current security alarm, access, and camera systems. Additionally the campus will implement an emergency notification system including laptop/desktop computer panic buttons in specified locations. The two cameras in the Student Finance cash handling area have been re-positioned as requested. The remainder of the project will be implemented in stages as soon as vendors and funding are approved.	Cliff Jaynes, Chief of Police	3/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	7. UNT Dallas: Security Devices - Although our walkthrough of UNT Dallas Security Devices identified the following, University Administration has initiated a search of security technology vendors prior to this review: • 4 out of 25 cameras (16%) were not working properly and no video images were available at the time of review • cameras were not identifiable by a location • record retention protocols were not established • cameras over cashiering were not appropriately positioned to ensure full coverage	High	7b. Repair / replace / reposition nonfunctioning devices.	UNT Dallas has begun work on a comprehensive building security technology project as recommended by Internal Audit. The project includes an overhaul of the campus' current security alarm, access, and camera systems. Additionally the campus will implement an emergency notification system including laptop/desktop computer panic buttons in specified locations. The two cameras in the Student Finance cash handling area have been re-positioned as requested. The remainder of the project will be implemented in stages as soon as vendors and funding are approved.	Cliff Jaynes, Chief of Police	3/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	7. UNT Dallas: Security Devices - Although our walkthrough of UNT Dallas Security Devices identified the following, University Administration has initiated a search of security technology vendors prior to this review: • 4 out of 25 cameras (16%) were not working properly and no video images were available at the time of review • cameras were not identifiable by a location	High	7c. Develop a process to periodically test all cameras and panic buttons.	UNT Dallas has begun work on a comprehensive building security technology project as recommended by Internal Audit. The project includes an overhaul of the campus' current security alarm, access, and camera systems. Additionally the campus will implement an emergency notification system including laptop/desktop computer panic buttons in specified locations. The two cameras in the Student Finance cash handling area have been	Cliff Jaynes, Chief of Police	3/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	8. UNT Dallas: Reconciliation of Application/Orientation Fees -The number of undergraduate/ graduate applicants submitting an application fee payment and the number of students submitting an orientation fee payment are not reconciled to revenues recorded in each respective account in the University Accounting System to help ensure that all payments received were posted in the proper accounts.	High	8a. Develop procedures to help ensure that all application fee and orientation fee revenues collected are reconciled on a regular basis to the University Accounting System.	VP of Student Access and Success will work with the Director of Undergraduate Admissions and the Director of Graduate Admissions to document procedures that ensure application and orientation fee payments are reconciled to match payments with postings of the revenue in the proper accounts. VP and Directors will also work together with Student Finance to correct any inaccurate postings for FY16.	Stephanie Holley, Vice President of Student Access and Success	2/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	8. UNT Dallas: Reconciliation of Application/Orientation Fees -The number of undergraduate/ graduate applicants submitting an application fee payment and the number of students submitting an orientation fee payment are not reconciled to revenues recorded in each respective account in the University Accounting System to help ensure that all payments received were posted in the proper accounts.	High	8b. Identify any application and orientation fees recorded in the incorrect account and work with Accounting to make any necessary adjusting entries for FY 2016.	VP of Student Access and Success will work with the Director of Undergraduate Admissions and the Director of Graduate Admissions to document procedures that ensure application and orientation fee payments are reconciled to match payments with postings of the revenue in the proper accounts. VP and Directors will also work together with Student Finance to correct any inaccurate postings for FY16.	Stephanie Holley, Vice President of Student Access and Success	2/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	9. UNT Dallas: Conflict of Interest- Student Workers -During our review of payroll expenditures funded by Student Services Fees, we noted that 3 out of 5 Student Service Fee Advisory Committee members for FY 2015 and 2 out 5 members for FY 2016 appointed by the Student Government Association were also working as Student Assistants for the Office of Student Affairs.	High	9a. Update the UNT Dallas Student Service Fee Advisory Committee bylaws to prohibit any Student Service Fee Advisory Committee member to be a compensated Student Assistant of any Student Services Fee funded departments other than the Committee itself.	The Student Service Fee Advisory Committee By-laws will be updated to reflect that students who are currently student assistants and funded by student fees may not hold a seat by either Student Government Association appointment or President appointment.	Jamaica Chapple, Dean of Student Affairs	8/22/2016 Revised 01/24/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	10. UNT Dallas: Academic Catalogs- During our review of the UNT Dallas Undergraduate and Graduate Catalogs for academic years 2013-2014, 2014-2015 and 2015-2016, we noted that the Catalogs available online did not provide the students current, complete and accurate information.	Moderate	10a. Update the University Catalogs to include accurate tuition and fee information.	VP of Student Access and Success will work with Office of the Registrar to implement a thorough catalog review and revision process to be conducted by each department, even when department information is listed in another department's section, not owned by that division/department. Catalog will be updated to cover current, complete and accurate information.	Stephanie Holley, Vice President of Student Access and Success	2/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	10. UNT Dallas: Academic Catalogs- During our review of the UNT Dallas Undergraduate and Graduate Catalogs for academic years 2013-2014, 2014-2015 and 2015-2016, we noted that the Catalogs available online did not provide the students current, complete and accurate information.	Moderate	10b. Develop departmental procedures to help ensure that published University Catalogs reflect current tuition and fee information in compliance with University Board of Regents Rules.	VP of Student Access and Success will work with Office of the Registrar to implement a thorough catalog review and revision process to be conducted by each department, even when department information is listed in another department's section, not owned by that division/department. Catalog will be updated to cover current, complete and accurate information.	Stephanie Holley, Vice President of Student Access and Success	2/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	11. UNT Dallas: Apply Texas Billing and Refunds - During our review of graduate application fee credit card payments submitted through ApplyTexas, we noted that applicants were inconsistently charged from February 2014 to September 2015 for graduate application fees.	Moderate	11a. Work with ApplyTexas to identify the reason for the rate discrepancy between fall and spring semesters.	VP of Student Access and Success will work with the Director of Graduate Admissions to request that ApplyTexas identify why inaccurate charging was applied inconsistently to applicants during fall and spring semesters. VP and Directors will also work together with ApplyTexas to identify students improperly charged and refund any overcharges.	Stephanie Holley, Vice President of Student Access and Success	2/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	11. UNT Dallas: Apply Texas Billing and Refunds - During our review of graduate application fee credit card payments submitted through ApplyTexas, we noted that applicants were inconsistently charged from February 2014 to September 2015 for graduate application fees.	Moderate	11b. Identify and refund any applicants that have been overcharged.	VP of Student Access and Success will work with the Director of Graduate Admissions to request that ApplyTexas identify why inaccurate charging was applied inconsistently to applicants during fall and spring semesters. VP and Directors will also work together with ApplyTexas to identify students improperly charged and refund any overcharges.	Stephanie Holley, Vice President of Student Access and Success	2/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	12. UNT Dallas: Discrepancy in Billing of 2nd Bachelor's Degree Program - The 2nd Bachelor's application fee amount was not consistently charged to students paying online and via check, money order, or cash. Students are asked to pay $50.00 via check, money order, or cash to UNT Dallas but $60.00 online through Nelnet (Online Business/Payment Solution). Although students are not instructed to pay online, this payment option is available on the University website.	Moderate	12a. Work with Student Accounting and University Cashiering to update Nelnet to $50.00.	VP of Student Access and Success will work with the UNT System Director of Financial Services, Student Finance and the Director of Graduate Admissions to ensure Nelnet is charging the correct amount to 2nd Bachelor's Degree students. VP and Directors will also work together to ensure that all students who may have overpaid are refunded.	Stephanie Holley, Vice President of Student Access and Success	2/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	12. UNT Dallas: Discrepancy in Billing of 2nd Bachelor's Degree Program - The 2nd Bachelor's application fee amount was not consistently charged to students paying online and via check, money order, or cash. Students are asked to pay $50.00 via check, money order, or cash to UNT Dallas but $60.00 online through Nelnet (Online Business/Payment Solution). Although students are not instructed to pay online, this payment option is available on the University website.	Moderate	12b. Identify and refund all students that have overpaid since Summer 2014.	VP of Student Access and Success will work with the UNT System Director of Financial Services, Student Finance and the Director of Graduate Admissions to ensure Nelnet is charging the correct amount to 2nd Bachelor's Degree students. VP and Directors will also work together to ensure that all students who may have overpaid are refunded.	Stephanie Holley, Vice President of Student Access and Success	2/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	13. UNT Dallas: Student Services Fee Assessment Process - Since FY2011, Student Services Fee (SSF) has been set at $10.00 per credit hour. During our review, we noted that current SSF process does not encompass the study of SSF amount to assist in evaluating if current rate/amount is sufficient to cover the cost of student services.	Moderate	13a. The Student Service Fee Advisory Committee should expand their processes to include the study of Student Services Fee amount. This will allow stakeholders to perform a student services fee assessment based on feasibility/cost analysis and submit request/propose fee increases with justifications to be study and approved by the SSFAC.	The Student Service Fee Advisory Committee will identify an individual to conduct a needs assessment. A Needs Assessment Survey will be developed and distributed to all students to identify areas of increased need of student service fee funds. Based on the survey data collected the SSFAC will conduct a cost analysis to address feasibility. Based on the results of the analysis and survey data the SSFAC will develop a report so as to address the increase of fees which will be substantiated	Jamaica Chapple, Dean of Student Affairs	4/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	14. UNT Dallas: Instructional Fee Assessment Process - There is not an instructional fee assessment process in place to allow colleges/schools to request a review of new fees or changes to existing fees.	Moderate	14a. Develop procedures and detailed guidelines to help ensure that colleges/schools could request the establishment of new instructional fees or changes to existing instructional fees for review and approval before presented to the President.	The UNT Dallas Instructional Fees policy was drafted and submitted to the Office of General Counsel for review and approval.	Glenda Balas, UNT Dallas Interim Provost and Senior Vice President for Academic Excellence and Student Success	June 6, 2016 (action plan implemented)	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	15. UNT Dallas: Student Tuition and Fees Policy - During our review, we noted that UNT Dallas has not adopted policies on student tuition and fees. However, a draft policy on Tuition and Fees has been developed and will be submitted to the Office of General Counsel for review and approval.	Moderate	15a. The draft Tuition and Fees policy should be modified to reflect and define important Tuition and Fee elements and be submitted to the Office of General Council for review and approval.	The UNT Dallas Tuition and Fees policy was drafted and submitted to the Office of General Counsel for review and approval.	Daniel Edelman, Chief Financial Officer and the Executive Vice President for Finance and Administration	3/28/2016 (action plan implemented)	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	16. UNT Dallas: Incidental Fee Account Balances - During our review of six incidental fee accounts for UNT Dallas and UNT Dallas College of Law for FY 2014, FY 2015 and FY 2016, we noted incidental fee account balances were not rolled forward at the end of each fiscal year. Furthermore, testing identified 1 out of 6 incidental fee accounts had a large unexpended balance for FY 2015.	Moderate	16a. Update the accounts in University Accounting System to roll forward at the end of each fiscal year.	With these recommendations, the Budget Office will have a chance to edit budget closing rules and determine which budget balances roll forward into next fiscal year and which fund balances will close at the end of the fiscal year. A proposed list of incidental and student services fees accounts to roll forward will be communicated and approved by Chief Financial Officer and the Executive Vice President for Finance and Administration.

Also, for any incidental fee budget roll forward balance that exceeds 25% of original budget, a formal justification will be required from the account manager. This justification shall include the reason for the unexpended balance and plans for the unexpended balance. Additionally, if the incidental fee account is projected to roll forward a deficit balance, regardless of dollar amount, the account manager shall submit a formal justification that includes the reason and plan for deficit coverage. All formal justifications shall be submitted to the Assistance Vice President for Budget and Planning by no later than February 1st each fiscal year and must contain the signature of the respective Vice President. | April Barnes, Assistant Vice President of Budgeting and Planning | 7/31/2016 Revised 01/02/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2016 | 16-024 DAL | Academic and Students | UNT Dallas Student Fees Audit | UNT Dallas | 16. UNT Dallas: Incidental Fee Account Balances - During our review of six incidental fee accounts for UNT Dallas and UNT Dallas College of Law for FY 2014, FY 2015 and FY 2016, we noted incidental fee account balances were not rolled forward at the end of each fiscal year. Furthermore, testing identified 1 out of 6 incidental fee accounts had a large unexpended balance for FY 2015. | Moderate | 16b. Establish an annual requirement for accountholders to provide a formal justifications or action plans for accumulated unexpended balances over an established threshold. | With these recommendations, the Budget Office will have a chance to edit budget closing rules and determine which budget balances roll forward into next fiscal year and which fund balances will close at the end of the fiscal year. A proposed list of incidental and student services fees accounts to roll forward will be communicated and approved by Chief Financial Officer and the Executive Vice President for Finance and Administration.

Also, for any incidental fee budget roll forward balance that exceeds 25% of original budget, a formal justification will be required from the account manager. This justification shall include the reason for the unexpended balance and plans for the unexpended balance. Additionally, if the incidental fee account is projected to roll forward a deficit balance, regardless of dollar amount, the account manager shall submit a formal justification that includes the reason and plan for deficit coverage. All formal justifications shall be submitted to the Assistance Vice President for Budget and Planning by no later than February 1st each fiscal year and must contain the signature of the respective Vice President. | April Barnes, Assistant Vice President of Budgeting and Planning | 7/31/2016 Revised 03/01/2017 | Closed |

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Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Service Fees Audit	UNT Dallas	17. UNT Dallas: Student Service Fee Advisory Committee Composition - During our review of the FY 2014-2015 UNT Dallas Student Service Fee Advisory Committee composition, we noted that the student government appointed five undergraduate students as representative of all students enrolled at the institution. When the committee deliberated in FY 2015, none of the members appointed by the student government were graduate students. Additionally, when the committee deliberated on FY 2016, none of the members appointed by the student government were graduate or law students.

Furthermore, we noted that since UNT Dallas and UNT Dallas College of Law are not within the same reasonably contiguous geographic area, some activities funded partially with student services fees may not be easily accessible and directly benefiting the Law student community. | Moderate | 17a. Modify current Fee Advisory Committee bylaws to include composition requirements provided by the Texas Education Code § 54.5031 Student Fee Advisory Committee to help ensure that student government appointees are representative of all students enrolled at the institution. | The Student Service Fee Advisory Committee will ensure that the Student Government Association appoint one graduate student, and one college of law student to ensure representation of all students at UNT Dallas.
Student Affairs will continue to expand the current process to ensure core services are available for students at the college of law. Currently (includes all of FY 2016) College of Law students have access to our Veterans Success Center and the Gym. They are also notified through UNT Dallas Announcements each week with the weekly programming and activities that we offer for our students via the Jaguar Roar
• We will continue to work in collaboration with the Student Affairs office at the College of Law, so that COL students continue to be notified through UNT Dallas Announcements (sent by a member of Student Affairs) each week with the weekly programming and activities that we offer for our students. Student Affairs remains committed to ensuring that all UNT Dallas students have access to services for which their fees provide.
• We will continue to diligently work with the College of Law to further that students can take advantage of services that their fees provide for on both campuses. | Jamaica Chapple, Dean of Student Affairs | 8/22/2016 Revised 01/24/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2016 | 16-024 DAL | Academic and Students | UNT Dallas Student Service Fees Audit | UNT Dallas | 17. UNT Dallas: Student Service Fee Advisory Committee Composition - During our review of the FY 2014-2015 UNT Dallas Student Service Fee Advisory Committee composition, we noted that the student government appointed five undergraduate students as representative of all students enrolled at the institution. When the committee deliberated in FY 2015, none of the members appointed by the student government were graduate students. Additionally, when the committee deliberated on FY 2016, none of the members appointed by the student government were graduate or law students.

Furthermore, we noted that since UNT Dallas and UNT Dallas College of Law are not within the same reasonably contiguous geographic area, some activities funded partially with student services fees may not be easily accessible and directly benefiting the Law student community. | Moderate | 17b. Develop a process to help ensure that student services activities funded with student services fees at UNT Dallas are more easily accessible to the College of Law students. | The Student Service Fee Advisory Committee will ensure that the Student Government Association appoint one graduate student, and one college of law student to ensure representation of all students at UNT Dallas.
Student Affairs will continue to expand the current process to ensure core services are available for students at the college of law. Currently (includes all of FY 2016) College of Law students have access to our Veterans Success Center and the Gym. They are also notified through UNT Dallas Announcements each week with the weekly programming and activities that we offer for our students via the Jaguar Roar
• We will continue to work in collaboration with the Student Affairs office at the College of Law, so that COL students continue to be notified through UNT Dallas Announcements (sent by a member of Student Affairs) each week with the weekly programming and activities that we offer for our students. Student Affairs remains committed to ensuring that all UNT Dallas students have access to services for which their fees provide.
• We will continue to diligently work with the College of Law to further that students can take advantage of services that their fees provide for on both campuses. | Jamaica Chapple, Dean of Student Affairs | 8/22/2016 Revised 01/24/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	18. UNT Dallas: Incidental Fee Approval Documentation - The application fees for undergraduate and graduate students changed from $60.00 to $40.00 and $60.00 to $50.00, respectively, and a $30.00 late application fee was no longer assessed for any applications submitted since Summer 2014. However, a formal documentation that include the President as the final reviewer and approver of this change in application fee was not available for our review.	Moderate	18a. Develop procedures to help to ensure appropriate approval processes are in place when there are changes in fees and support documentation is retained.	The following management action plans and affirmation in regards to incidental fees were communicated and approved by the UNT Dallas President on June 3, 2016: • Effective immediately, all incidental fees shall be frozen at rates established as set forth in this memo and no new incidental fees shall be assessed without prior written approval from the UNT Dallas President until such time an approved policy can be implemented. • A proposed policy regarding incidental fees shall be submitted for your approval within the next 60 days and implemented by February 2017. • Please be aware that incidental fees charged for FY 2016 (and prior years) do not reconcile to the UNT System Board Briefing dated January 22, 2010 (UNT at Dallas Tuition for FY 2011 and 2012 and Fees for FY 2011). Apparently, over the years, a number of incidental fees being charged has increased as well as changes in the rates assessed. Unfortunately, documentation with Presidential approval cannot be located. Pursuant with UNT System Board of Regents Rule, Chapter 7 – Student Affairs, Education and Funding (07.403.2.d), authority has been delegated to the President of UNT Dallas to set the appropriate rates and rules pertaining to collection and distribution. • Incidental Fees shall be assessed through Student Financial Services by SF Item Type. College of Law specific fees shall contain appropriate General Ledger interface mapping to direct the activity to Organizational Departments located in the College of Law. We are aware of three incidental fees being assessed outside of Student	Daniel Edelman, Chief Financial Officer and the Executive Vice President for Finance and Administration	8/15/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	19. UNT Dallas: Additional Funds Collected from Students - The Office of Student Affairs collects additional funds from students for a few student oriented activities as a participation fee to ensure proper planning for activities. Specifically, the College of Law may charge this additional fee to ensure student participation. The participation fee varies for these events from $5.00 to $15.00 and is determined in collaboration with the Student Bar Association (SBA) elected leaders. For FY 2016 the College of Law was allocated $60,000.00 by the Student Service Fee Advisory Committee to be able to serve the College's student body needs. Although the College of Law expended only $7,157.66 as of January 2016, major events funded by student services fees such as the Barristers' Ball and Over-the-Hump are planned later in the Spring Semester.	Moderate	19a. Plan/Determine what the student services fees will be utilized for.	We concur that we need to plan/determine what the student services fees will be utilized for and will continue to do so within the guidelines of the statutory Student Services Fee Advisory Committee (SSFAC) process. • We will work with the SBA and student organizations on their budget proposal deadlines each semester. • While we will expend all Student Services Fees each year, we will notify students that some events may require a minimal participation fee. • No additional funds will be commingled with student services fees. Funds collected will have appropriate segregation of duties when receiving, processing, and depositing money. • The Office of Student Affairs will record cash/money order payments on carbon receipts. The receipts will state the name of the payer and the name of the Student Affairs staff person who received the payment. An administrative assistant from another law school department will review/reconcile the payments received with the receipts and sign/verify that the payments match the receipts. The deposit of the cash/money order payments will be given to Candice Birks, the law school bursar, who will sign a statement confirm receipt of the funds.	Rebecca Greenan, College of Law - Assistant Dean of Students	5/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	19. UNT Dallas: Additional Funds Collected from Students - The Office of Student Affairs collects additional funds from students for a few student oriented activities as a participation fee to ensure proper planning for activities. Specifically, the College of Law may charge this additional fee to ensure student participation. The participation fee varies for these events from $5.00 to $15.00 and is determined in collaboration with the Student Bar Association (SBA) elected leaders. For FY 2016 the College of Law was allocated $60,000.00 by the Student Service Fee Advisory Committee to be able to serve the College's student body needs. Although the College of Law expended only $7,157.66 as of January 2016, major events funded by student services fees such as the Barristers' Ball and Over-the-Hump are planned later in the Spring Semester.	Moderate	19b. Determine if the fees allocated to the College by the Student Service Fee Advisory Committee will cover the cost and relay to students that additional funds will be needed to participate in the event/activity.	We concur that we need to plan/determine what the student services fees will be utilized for and will continue to do so within the guidelines of the statutory Student Services Fee Advisory Committee (SSFAC) process. • We will work with the SBA and student organizations on their budget proposal deadlines each semester. • While we will expend all Student Services Fees each year, we will notify students that some events may require a minimal participation fee. • No additional funds will be commingled with student services fees. Funds collected will have appropriate segregation of duties when receiving, processing, and depositing money. • The Office of Student Affairs will record cash/money order payments on carbon receipts. The receipts will state the name of the payer and the name of the Student Affairs staff person who received the payment. An administrative assistant from another law school department will review/reconcile the payments received with the receipts and sign/verify that the payments match the receipts. The deposit of the cash/money order payments will be given to Candice Birks, the law school bursar, who will sign a statement confirm receipt of the funds.	Rebecca Greenan, College of Law - Assistant Dean of Students	5/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	19. UNT Dallas: Additional Funds Collected from Students - The Office of Student Affairs collects additional funds from students for a few student oriented activities as a participation fee to ensure proper planning for activities. Specifically, the College of Law may charge this additional fee to ensure student participation. The participation fee varies for these events from $5.00 to $15.00 and is determined in collaboration with the Student Bar Association (SBA) elected leaders. For FY 2016 the College of Law was allocated $60,000.00 by the Student Service Fee Advisory Committee to be able to serve the College's student body needs. Although the College of Law expended only $7,157.66 as of January 2016, major events funded by student services fees such as the Barristers' Ball and Over-the-Hump are planned later in the Spring Semester.	Moderate	19c. Additional funds collected should be deposited within the same chart string account as a credit to expense with a unique identifying purpose value. Also, funds collected should have appropriate segregation of duties when receiving, processing and depositing the money.	We concur that we need to plan/determine what the student services fees will be utilized for and will continue to do so within the guidelines of the statutory Student Services Fee Advisory Committee (SSFAC) process. • We will work with the SBA and student organizations on their budget proposal deadlines each semester. • While we will expend all Student Services Fees each year, we will notify students that some events may require a minimal participation fee. • No additional funds will be commingled with student services fees. Funds collected will have appropriate segregation of duties when receiving, processing, and depositing money. • The Office of Student Affairs will record cash/money order payments on carbon receipts. The receipts will state the name of the payer and the name of the Student Affairs staff person who received the payment. An administrative assistant from another law school department will review/reconcile the payments received with the receipts and sign/verify that the payments match the receipts. The deposit of the cash/money order payments will be given to Candice Birks, the law school bursar, who will sign a statement confirm receipt	Rebecca Greenan, College of Law - Assistant Dean of Students	5/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	20. UNT Dallas College of Law: Seat Deposit Reconciliation - Reconciliation procedures have not been performed to verify that seat deposits sent by admitted Law Students to UNT College of Law Admission's Office were properly credited towards the correct student account if the student enrolled, or were properly recorded in the correct chart of accounts if seat deposits were forfeited .	Moderate	20a. Develop reconciliation procedures to help ensure that seat deposit checks received were credited towards the correct student account if the student enrolled or were properly recorded in the correct chart of accounts if the seat deposit was forfeited.	The College of Law- Office of Admissions will work with the Information Technology Manager at Dallas to establish a query report to be run weekly to ensure seat deposits received by the Office are timely processed and the respective student accounts are updated by student finance timely. This will allow the Office of Admissions to prevent or identify processing errors early—as a checks and balance mechanism. Additionally, the Office of Admissions will work with the Information Technology Manager at Dallas to obtain needed access to the student account screens in EIS to verify this information in the system. If there is a discrepancy found with seat deposits not being posted to a student's account or posted to the wrong student account, the Office	Valerie James, College of Law Assistant Dean of Admissions and Scholarships	9/1/2016 Revised 01/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-024 DAL	Academic and Students	UNT Dallas Student Fees Audit	UNT Dallas	21. UNT Dallas: College of Law Academic Catalog - Although the total cost of attendance is included in the 2015-2016 UNT Dallas College of Law Catalog, the catalog did not include a description of the amount of each fee to be charged to students.	Moderate	21a. Develop procedures to help ensure that future academic catalogs include a description of the amount of each fee to be charged to students in accordance with the statute.	The three individuals who work on this page for the College of Law catalog are: 1) Assistant Director of Registration and Student Finance, 2) Information Technology Manager, Accounting Office, and 3) Director of Marketing and Communications. These three have been informed that moving forward, the incidental fees should be broken down and specifically identified/explained so that students have complete transparency as to the fee being charged and paid. In addition, these fees are also available on the College of Law website, by semester: https://lawschool.untsystem.edu/current-students/student-financial-services/tuition-and-fees.	Reynaldo Valencia, College of Law Associate Dean for Finance and Administration and Professor of Law	8/15/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-008 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNTHSC	Travel reimbursements paid to or on behalf of the President were in compliance with employment agreement provisions, System/University policies, state and federal laws. Although all travel reimbursements included proper documentation, not all travel budget authorization forms were signature-approved by the Chancellor, as required by UNT System Travel Guidelines. Additionally, Business Support Services processed the payments without all the appropriate approval signatures.	NA	None	Management will ensure that approval from the Chancellor will be obtained for all Travel Budget Authorization forms.	NA	NA	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-101 SYS	Information Technology	Audit of IT Governance - IT Shared Services	UNT System	The IT Governance Audit was very enlightening as it involved an in depth analysis of the organizational structure and communication lines, and an overview of policies and procedures, security program and plan, strategic plan and risk assessment, and website / web application publishing. During the course of the audit, the team found that IT is making significant efforts to strengthen communication and governance throughout the System and found that all teams are working to improve the communication lines between individuals as well as committees.	NA	None	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-010 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	The Family Medicine Residency Program (FMRP) agreement is not set up as a sponsored project in accordance with the Health Science Center Policy and it is not processed or monitored for financial performance by the Office of Grant and Contract Management.	High	Recommendation for the Associate Dean for Educational Programs is to: Work with appropriate management from the Office of Grant and Contract Management and the Office of Finance to set up the FMRP as a sponsored project.	1. Associate Dean for Educational Programs will work with appropriate management from the Office of Grant and Contract Management(OGCM) and the Office of Finance to set up the FMRP as a sponsored project.	Lisa R. Nash, DO, Associate Dean for Educational Programs /Jessica Chavez, Texas OPTI Administrator.	5/31/2016,	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-010 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	The Family Medicine Residency Program (FMRP) agreement is not set up as a sponsored project in accordance with the Health Science Center Policy and it is not processed or monitored for financial performance by the Office of Grant and Contract Management.	High	Recommendation for the Provost & Executive Vice President, Academic Affairs is to: Identify all grants, contracts or cooperative agreements (i.e. externally-funded activities with a formal written agreement) and collaborate with the Office of Grant and Contract Management to assess if these agreements should be identified as sponsored projects. Once identified, work with Office of Grant and Contract Management to set up as sponsored projects.	2. The Provost office will coordinate review of the final outstanding Texas Higher Education Coordinating Board(THECB) contract number 14178 between Texas College of Osteopathic Medicine (TCOM) and OGCM to determine if a new ProjID should be established. Review will occur and if needed, ProjID will be established prior to January 30 to allow for necessary accounting corrections prior to the black-out dates. For future awards, the Provost's office will ensure that all contracts submitted for signature by the Provost will have been vetted and routed through the Office of Contract Administration (OCA). OGCM will coordinate with OCA to ensure contracts that incorporate the State of Texas Uniform Grant Management Standards as a requirement of the	2.Thomas Yorio, Provost & Executive Vice President, Academic Affairs / LeAnn Forsberg, Assistant Vice President for Research Administration	9/30/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-010 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	Internal Audit noted control deficiencies over the preparation of the FMRP Annual Financial Report (AFR). THE FMRP AFR is not prepared at a level required to ensure accurate financial reporting. We identified the following financial reporting errors after the FMRP AFR preparation methodology was validated by Texas Higher Education Coordinating Board(THECB): Revenues: B. Professional Service Revenue B1 - Total gross charge amount for Professional Service Charges was	High	Recommendation for the Senior Vice President of Finance/ Chief Financial Officer and FMRP Director is to: The FMRP Annual Financial Report should be prepared by the Office of Finance in collaboration with the department in an effort to ensure accurate financial reporting.	Several areas/locations (specifically: PCC APC Family Medicine, Eagle Ranch Internal Medicine, PCC APC General Internal Medicine and PCC OMM) noted by the auditors under Revenues A., B. and C. above are unrelated in any way to the Family Residency Program funded under this grant and are not to be included in the financial report.	Lisa R. Nash, DO, Associate Dean for Educational Programs / Barbara Holt, Senior Director Financial Operations / Jessica Chavez, Texas OPTI Administrator	5/31/2016 Revised: 10/31/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-010 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	Testing identified that faculty and staff devoting time to the FMRP do not certify that the effort charged was based on actual activity.	High	Recommendation for the FMRP Director is to: Work with the Office of Grant and Contract Management to help ensure that the grant is in compliance with the Texas' Uniform Grant Management Standards for time and effort reporting requirements.	The Associate Dean for Educational Programs will work with the Office of Finance to develop and implement procedures to collect and report on financial activity related to the program in a manner that is in compliance with the Coordinating Board's financial reporting guidelines.	Lisa R. Nash, DO, Associate Dean for Educational Programs / Jessica Chavez, Texas OPTI Administrator	5/31/2016 Revised: 10/31/ 2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-010 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	Testing identified the following: • The Procurement-Card (P-Card) Expenditure Report which was partially paid from the Texas Higher Education Coordinating Board(THECB) grant for fiscal year 2015 was not retained at the department level and was unavailable for review. • Occasionally, the reconciler and approver is serving a dual role in the P-Card Expenditure review process.	Moderate	Recommendations for the Associate Dean of Educational Programs are to: Require all current P-Card holders, reconcilers and approvers to be retrained on P-Card policies and procedures.	The Associate Dean for Educational Programs will require signature approval by three different individuals for final reconciliation/approval of P-card purchases. Transition to electronic filing of P-card documentation resolves issue on retention of documents.	Lisa R. Nash, DO, Associate Dean for Educational Programs / Jessica Chavez, Texas OPTI Administrator	5/31/2016 Revised: 10/31/ 2016	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-010 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	Testing identified the following: • The Procurement-Card (P-Card) Expenditure Report which was partially paid from the Texas Higher Education Coordinating Board(THECB) grant for fiscal year 2015 was not retained at the department level and was unavailable for review. • Occasionally, the reconciler and approver is serving a dual role in the P-Card Expenditure review process.	Moderate	Recommendations for the Associate Dean of Educational Programs are to: Follow University Business Service Center P-Card Guidelines.	The Associate Dean for Educational Programs will require signature approval by three different individuals for final reconciliation/approval of P-card purchases. Transition to electronic filing of P-card documentation resolves issue on retention of documents.	Lisa R. Nash, DO, Associate Dean for Educational Programs / Jessica Chavez, Texas OPTI Administrator	5/31/2016 Revised: 10/31/ 2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-010 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	The FMRP grant was not properly classified in the UNTHSC Accounting System for fiscal year 2013 and fiscal year 2014. During our review of classification of revenues and proper recording for the FMRP grant in the UNTHSC Accounting System, we noted that fiscal year 2013 and fiscal year 2014 funds passed from the Texas Higher Education Coordinating Board(THECB) to UNTHSC were classified as State Grant Pass Through Revenue - Operational compared to fiscal year 2015 funds, which were classified as State Grant Pass Through Revenue - Non Operational. Based on the audited fiscal year 2013 and fiscal year 2014 FMRP Annual Financial Reports, the support received from THECB was 3.11% and 6.85% of the total revenues for the FMRP and are supplemental to the Program. The Associate Dean for Educational Programs also confirmed that the FMRP will be conducted regardless of the additional funds received from THECB.	Low	Recommendations for the UNTHSC Associate Controller are to: Work with the Texas Comptroller of Public Accounts to determine if prior years' classifications should be corrected.	Associate Dean for Educational Programs will work with appropriate management from the UNT System's Controller's Office to ensure the funds are recorded appropriately within UNTHSC's Accounting System. In addition, the UNT System's Controller's Office will work with the Texas Comptroller of Public Accounts to make a determination if prior year Annual Financial Reports need to be adjusted to report the proper classification of the program's funds.	Lisa R. Nash, DO, Associate Dean for Educational Programs / Paula Welch, Associate Controller / Jessica Chavez, Texas OPTI Administrator	5/31/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-010 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	The FMRP grant was not properly classified in the UNTHSC Accounting System for fiscal year 2013 and fiscal year 2014. During our review of classification of revenues and proper recording for the FMRP grant in the UNTHSC Accounting System, we noted that fiscal year 2013 and fiscal year 2014 funds passed from the Texas Higher Education Coordinating Board(THECB) to UNTHSC were classified as State Grant Pass Through Revenue - Operational compared to fiscal year 2015 funds, which were classified as State Grant Pass Through Revenue - Non Operational. Based on the audited fiscal year 2013 and fiscal year 2014 FMRP Annual Financial Reports, the support received from THECB was 3.11% and 6.85% of the total revenues for the FMRP and are supplemental to the Program. The Associate Dean for Educational	Low	Recommendations for the UNTHSC Associate Controller are to: Re-educate personnel on financial reporting of state grant pass through revenues to help ensure compliance with the Texas Comptroller of Public Accounts' guidelines.	Associate Dean for Educational Programs will work with appropriate management from the UNT System's Controller's Office to ensure the funds are recorded appropriately within UNTHSC's Accounting System. In addition, the UNT System's Controller's Office will work with the Texas Comptroller of Public Accounts to make a determination if prior year Annual Financial Reports need to be adjusted to report the proper classification of the program's funds.	Lisa R. Nash, DO, Associate Dean for Educational Programs / Paula Welch, Associate Controller / Jessica Chavez, Texas OPTI Administrator	5/31/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-021 UNT	Academic and Students	Student Service Fee Audit	UNT	The current process for monitoring Student Service Fee allocations is not sufficient to ensure funds are not overspent and funds are spent in accordance with approved purposes. Internal Audit reviewed and tested the Student Service Fee (SSF) process and allocations for fiscal year 2015. Out of 57 SSF dept ID allocations, 9 instances were identified where total expenditures exceeded available SSF account revenues. If additional other funding sources were not obtained by SSF dept ID holder then deficit balances were charged to the SSF reserve account at year end. The Associate Dean for Educational	Low	Recommendations for Vice President for Student Affairs: 1a. Coordinate with the UNT Budget Office to establish a process to ensure that only transfers approved by the Vice President for Student Affairs Office are processed.	a. Management agrees. Establish process to ensure no transfers are processed by the UNT Budget Office without approval from the VPSA Office.	Dr. Elizabeth With, Vice President for Student Affairs	7/31/2016 Actual 08/29/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-021 UNT	Academic and Students	Student Service Fee Audit	UNT	The current process for monitoring Student Service Fee allocations is not sufficient to ensure funds are not overspent and funds are spent in accordance with approved purposes. Internal Audit reviewed and tested the Student Service Fee (SSF) process and allocations for fiscal year 2015. Out of 57 SSF dept ID allocations, 9 instances were identified where total expenditures exceeded available SSF account revenues. If additional other funding sources were not obtained by SSF dept ID holder then deficit balances were charged to the SSF reserve account at year end.	Low	Recommendations for Vice President for Student Affairs: 1b. Provide training to SSF dept ID holders with regard to their responsibilities on receiving SSF funding especially SSF approval process pertaining to requesting transfers of SSF funds.	b. Management agrees. Send memo to all dept ID holders outlining approval process to transfer funds; also discuss during meetings with SSF dept ID holders (held as SSF process begins and when awards are made).	Dr. Elizabeth With, Vice President for Student Affairs	7/31/2016 Actual 08/29/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-021 UNT	Academic and Students	Student Service Fee Audit	UNT	The current process for monitoring Student Service Fee allocations is not sufficient to ensure funds are not overspent and funds are spent in accordance with approved purposes. Internal Audit reviewed and tested the Student Service Fee (SSF) process and allocations for fiscal year 2015. Out of 57 SSF dept ID allocations, 9 instances were identified where total expenditures exceeded available SSF account revenues. If additional other funding sources were not obtained by SSF dept ID holder then deficit balances were charged to the SSF reserve account at year end.	Low	Recommendations for Vice President for Student Affairs: 1c. Establish a process to identify potential deficit situations, including steps/procedures to be taken, and consequences for SSF dept ID holders for non-compliance.	c. Management agrees. Send memo to all dept ID holders outlining consequences of account deficits; also discuss during meetings with SSF dept ID holders (held as SSF process begins and when awards are made).	Dr. Elizabeth With, Vice President for Student Affairs	7/31/2016 Actual 08/29/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-021 UNT	Academic and Students	Student Service Fee Audit	UNT	UNT Policy 18.4.7 Student Service Fee Committee does not reflect current member selection process by the Student Government Association President. UNT policy 18.4.7 states nine students will be selected to comprise a Student Service Fee Committee (SSFC). Five students to be selected by the Student Government Association (SGA) President and four students by UNT President. In the current process the SGA President selects four because the SGA President is to be a member of the committee and acts as Chair of the SSFC.	Low	Recommendation for Vice President for Student Affairs: 2a. Revise UNT Policy 18.4.7 Student Services Fee Committee to reflect the current process regarding the Student Government Association President's Student Services Fee Committee member selection process.	Management agrees. Update policy to reflect actual practice.	Dr. Elizabeth With, Vice President for Student Affairs	11/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-021 UNT	Academic and Students	Student Service Fee Audit	UNT	Minutes are not taken on Student Service Fee Committee meetings. For selected Student Service Fee Committee (SSFC) members, annually the Vice President for Student Affairs management conducts	Low	Recommendation for Vice President for Student Affairs: 3a. Written minutes should be kept on Student Service Fee	Management agrees. Minutes will be taken at meetings.	Debbie Stevens, Budget Officer for Division of Student Affairs	Expected: 11/30/2016 Revised: 01/18/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-014 DAL	Governance and Regulatory Compliance	Presidents' Expenditure Review	UNT Dallas	None	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2016	16-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	None	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2016	16-003 UNT	Governance and Regulatory Compliance	Presidents' Expenditure Review	UNT	None	NA	None	NA	NA	NA	N/A

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Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	1. The rate of default for the Green Loan Program (GLP) is high as compared to similar loans managed by the Student Money Management Center (SMMC), and at this rate, the loan program is unsustainable. • High default rate; 67.5% at December 31, 2015 and 60% at January 31, 2016 as compared to about 10% for the other loan programs. • For loans issued prior to August 2013, the collection rate since August 2013 to January 2016 is 9% , less than 4% per year. Overall default rate for old and new loans is 72%.	Moderate	Recommendations for Paul Goebel, Assistant Director III, Student Money Management Center: 1a. Coordinate with Student Accounting and University Cashiering Services to determine an effective and efficient way to disburse loans and collect repayments.	a. Coordinate with Student Accounting and University Cashiering Services to transition loan program to an electronic disbursement, and repayment system (non-cash). Coordinate with Division of Student Affairs Advancement Specialist to secure a small allotment of gas and food cards for the purpose of disbursing to students facing critical and immediate need.	Paul Goebel, Assistant Director III, SMMC	09/01/ 2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	1. The rate of default for the Green Loan Program (GLP) is high as compared to similar loans managed by the Student Money Management Center (SMMC), and at this rate, the loan program is unsustainable. • High default rate; 67.5% at December 31, 2015 and 60% at January 31, 2016 as compared to about 10% for the other loan programs. • For loans issued prior to August 2013, the collection rate since August 2013 to January 2016 is 9% , less than 4% per year. Overall default rate for old and new loans is 72%.	Moderate	Recommendations for Paul Goebel, Assistant Director III, Student Money Management Center: 1b. Coordinate with Student Accounting and University Cashiering Services to determine an effective way to display the blocks effectively in order to avoid any misconception.	b. For new loans posted directly to students' accounts, any unpaid balances will be clearly denoted on accounts that will avoid any misconceptions. Coordinate with Student Accounting and University Cashiering Services to add old defaulted loans to students' account balances.	Paul Goebel, Assistant Director III, SMMC	01/15/17	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	1. The rate of default for the Green Loan Program (GLP) is high as compared to similar loans managed by the Student Money Management Center (SMMC), and at this rate, the loan program is unsustainable. • High default rate; 67.5% at December 31, 2015 and 60% at January 31, 2016 as compared to about 10% for the other loan programs. • For loans issued prior to August 2013, the collection rate since August 2013 to January 2016 is 9% , less than 4% per year. Overall default rate for old and new loans is 72%.	Moderate	Recommendations for Paul Goebel, Assistant Director III, Student Money Management Center: 1c. Review loans issued prior to August 2013 and document current status e.g. whether and when a student graduated, whether they are a current student, whether all appropriate blocks are in place, and whether all necessary documents are in file.	c. Review loans issued prior to August 2013 and document current status, all appropriate blocks are in place, and all necessary documents are in file.	Danielle Champagne, Student Services Coordinator II	8/01/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	2. The current practice at Student Money Management Center (SMMC) is that management has some discretion as to the loan amounts and the repayment period for the Green Loan Program (GLP). Current procedures do not sufficiently document when and how much management discretion is allowable. • There is some management discretion as to the amount of fees to charge, for 1 out of 24 loans tested, an exception was noted where the total fees and charges due was $23; $20 late charge and $3 service charge. Only $17 was collected while $6 was waived. Additionally, procedures are not specific as to whether fees apply to a specific dollar amount of the loan i.e. $100 or $50.	Moderate	Recommendations for Paul Goebel, Assistant Director III, Student Money Management Center: 2a. Review current GLP manual and update for procedures related to management discretion, including but not limited to, defining the exceptions and stating how and when management discretion should be applied, and also ensure that it is consistent with the current practice.	a. Redraft Green Loan Program manual's management discretion reference. Include list of approved exceptions that would fall under the scope of "management discretion."	Paul Goebel, Assistant Director III, SMMC	8/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	2. The current practice at Student Money Management Center (SMMC) is that management has some discretion as to the loan amounts and the repayment period for the Green Loan Program (GLP). Current procedures do not sufficiently document when and how much management discretion is allowable. • There is some management discretion as to the amount of fees to charge, for 1 out of 24 loans tested, an exception was noted where the total fees and charges due was $23; $20 late charge and $3 service charge. Only $17 was collected while $6 was waived. Additionally, procedures are not specific as to whether fees apply to a specific dollar amount of the loan i.e. $100 or $50.	Moderate	Recommendations for Paul Goebel, Assistant Director III, Student Money Management Center: 2b. Establish a specific periodic review process to ensure that the GLP manual is accurate and adequately addresses relevant issues. The procedures should indicate the last time it was reviewed.	b. Identify a standard date of annual review for the GLP manual. Documentation of date of review on title page will be included in the updated GLP manual.	Paul Goebel, Assistant Director III, SMMC	8/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	3. Promissory notes and transcript blocks were not in place as required by the Green Loan Program (GLP) manual terms and conditions. Promissory notes and transcript blocks were missing for old loans issued prior to August 2013. There were also instances relating to loans issued after August 2013 where there were no blocks on non-current loans. Incomplete documentation and lack of enforcement of blocks reduce the chance of repayment of loans.	Moderate	Recommendation for Paul Goebel, Assistant Director III, Student Money Management Center: 3a. Review non-current loans and document current status e.g. whether and when a student graduated, whether they are a current student, and whether all necessary documents are in file and ensure proper blocks are in place.	a. Review loans issued prior to August 2013 and document current status, all appropriate blocks are in place, and all necessary documents are in file.	Danielle Champagne, Student Services Coordinator II	8/1/2016	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	3. Promissory notes and transcript blocks were not in place as required by the Green Loan Program (GLP) manual terms and conditions. Promissory notes and transcript blocks were missing for old loans issued prior to August 2013. There were also instances relating to loans issued after August 2013 where there were no blocks on non-current loans. Incomplete documentation and lack of enforcement of blocks reduce the chance of repayment of loans.	Moderate	Recommendation for Paul Goebel, Assistant Director III, Student Money Management Center: 3b. Establish a review process to ensure that appropriate blocks are being placed on students' accounts with non-current loans.	b. Identify process to ensure timely posting of relevant blocks to student accounts. Documentation of the process and monthly review checklist will be included in the updated program manual.	Paul Goebel, Assistant Director III, SMMC	8/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	4. There is variance between petty cash records, total amount of donations received to the fund, and the general ledger. There is a variance between the amount of fund balance per the Student Money Management Center (SMMC) records - $16,345, tally of the total amount of donations received into the fund - $22,625, and fund balance per the general ledger - $16,217.	Moderate	Recommendations for Paul Goebel, Assistant Director III, Student Money Management Center: 4a. Review current fund balance and coordinate with Financial Reporting to ensure that the correct balance is reflected in the general ledger.	a. Coordinate with Financial Reporting to conduct a thorough and comprehensive reconciliation of the Green Loan account.	Paul Goebel, Assistant Director III, SMMC	1/15/2017 Rev. 08/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	4. There is variance between petty cash records, total amount of donations received to the fund, and the general ledger. There is a variance between the amount of fund balance per the Student Money Management Center (SMMC) records - $16,345, tally of the total amount of donations received into the fund - $22,625, and fund balance per the general ledger - $16,217.	Moderate	Recommendations for Paul Goebel, Assistant Director III, Student Money Management Center: 4b. Update policies to include procedures for periodic reconciliation with the General Ledger.	b. Coordinate with Financial Reporting to determine policies and procedures for periodic reconciliation. Include this information in GLP manual.	Danielle Champagne, Student Services Coordinator II	1/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	5. There are instances where information on Student Money Management Center (SMMC) website is not consistent with information in the procedures Green Loan Program (GLP) manual. One of the terms and conditions listed on the SMMC's website and in the GLP manual says that both transcript and registration blocks will be applied to late and default accounts but the intention and practice is to use transcript blocks only.	Low	Recommendations for Paul Goebel, Assistant Director III, Student Money Management Center: 5a. Review information currently posted to SMMC website for accuracy and consistency with policies and procedures.	a. Information posted to SMMC website has been reviewed for consistency with policies and procedures.	Danielle Champagne, Student Services Coordinator II	8/15/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	5. There are instances where information on Student Money Management Center (SMMC) website is not consistent with information in the procedures Green Loan Program (GLP) manual. One of the terms and conditions listed on the SMMC's website and in the GLP manual says that both transcript and registration blocks will be applied to late and default accounts but the intention and practice is to use transcript blocks only.	Low	Recommendations for Paul Goebel, Assistant Director III, Student Money Management Center: 5b. Establish a process to ensure review of information posted to SMMC website is performed periodically.	b. Annual date of website review has been set as August 1, documentation of this step will be included in the revised Green Loan Program Manual.	Paul Goebel, Assistant Director III, SMMC	8/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	6. The Green Loan Program (GLP) is not being maintained on an imprest basis as required by UNT cash handling policies. The Green Loan petty cash fund is not being maintained on an imprest system; when repayments are received, only fees get deposited while the principal is retained in the petty cash fund to be used to disburse for new loans.	Low	Recommendation for Paul Goebel, Assistant Director III, Student Money Management Center: 6a. Coordinate with Financial Reporting and Vice President for Finance and Administration, UNT, to determine how to best comply with UNT cash handling policies.	a. Coordinate with Student Accounting and University Cashiering Services to transition loan program to an electronic disbursement, and repayment system (non-cash). This will eliminate the need for the SMMC to handle any cash.	Paul Goebel, Assistant Director III, SMMC	9/1/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	7. The Student Money Management Center (SMMC) uses pre-numbered receipts; however, the receipts do not comply with guidelines set forth in UNT policies. SMMC uses pre-numbered receipts but the receipts have not been approved by Student Accounting and University Cashiering Services (SAUCS) as to form and content as required by Cash Handling Controls Policy 2.1.10.1 and does not have UNT logo printed on as required by UNT Sales and Receipt of Funds Policy 2.2.1.	Low	Recommendations for Assistant Director III, Student Money Management Center: 7a. Coordinate with SAUCS to obtain receipts that comply with UNT sales and Receipt of Funds Policy 2.2.1.	a. Obtain approved receipt book from UNT Printing Services.	Danielle Champagne, Student Services Coordinator II	6/23/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2016	16-405 UNT	Governance and Regulatory Compliance	UNT Student Money Management Center	UNT	7. The Student Money Management Center (SMMC) uses pre-numbered receipts; however, the receipts do not comply with guidelines set forth in UNT policies. SMMC uses pre-numbered receipts but the receipts have not been approved by Student Accounting and University Cashiering Services (SAUCS) as to form and content as required by Cash Handling Controls Policy 2.1.10.1 and does not have UNT logo printed on as required by UNT Sales and Receipt of Funds Policy 2.2.1.	Low	Recommendations for Assistant Director III, Student Money Management Center: 7b. Establish a process to ensure that all receipts issued are cleared by SAUCS as to form.	b. Implement the use of SAUCS-approved receipts and payment deposit process.	Danielle Champagne, Student Services Coordinator II	6/23/2016	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2016	NA	Governance and Regulatory Compliance	UNT System Benefits Proportionality Internal Audit	UNT	Through review of the each entity's Benefits Proportionality processes and inspection of corresponding source documentation files, IA identified the following: - Even though UNT documented procedures, accounting information, and screenshots within the source documentation file, there were not sufficient comments and/or notes embedded in the cells in the Section tabs explaining where information was obtained or what information was used for calculation. - UNT and UNTD did not utilize a "Lead Workpaper" tab within their source documentation files. This separate tab could be used to document all amounts and calculations related to the amounts recorded in the Section tabs as well as to embed notes and comments explaining the source of information in a clearer and more concise manner. - There was not an "Information/Documentation Needed to Complete the APS 011 Form" section within the source documentation files used by each entity of the UNT System. As a result, significant information relevant to completing the APS 011 Form (such as completion and review instructions, State information, and other information), was not formally documented for use in subsequent years. It was noted,	Moderate	UNT should embed comments and/or notes within the supporting documentation Excel file to explain specific details of key amounts, calculations, and sources of information.	NA	NA	NA	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2016	NA	Governance and Regulatory Compliance	UNT System Benefits Proportionality Internal Audit	UNT	Through review of the each entity's Benefits Proportionality processes and inspection of corresponding source documentation files, IA identified the following: - Even though UNT documented procedures, accounting information, and screenshots within the source documentation file, there were not sufficient comments and/or notes embedded in the cells in the Section tabs explaining where information was obtained or what information was used for calculation. - UNT and UNTD did not utilize a "Lead Workpaper" tab within their source documentation files. This separate tab could be used to document all amounts and calculations related to the amounts recorded in the Section tabs as well as to embed notes and comments explaining the source of information in a clearer and more concise manner. - There was not an "Information/Documentation Needed to Complete the APS 011 Form" section within the source documentation files used by each entity of the UNT System. As a result, significant information relevant to completing the APS 011 Form (such as completion and review instructions, State information, and other information), was not formally documented for use in subsequent years. It was noted,	Moderate	UNT and UNTD should implement a "Lead Workpaper" separate from the formal sections that would be used to detail source documentation and other important information. This workpaper could include the Method of Finance calculation, the Local Funds Adjustment calculation, and each benefits calculation.	NA	NA	NA	N/A
Internal (Out-Sourced)	PwC	Fiscal Year 2016	NA	Governance and Regulatory Compliance	UNT System Benefits Proportionality Internal Audit	UNT Dallas	Through review of the each entity's Benefits Proportionality processes and inspection of corresponding source documentation files, IA identified the following: - Even though UNT documented procedures, accounting information, and screenshots within the source documentation file, there were not sufficient comments and/or notes embedded in the cells in the Section tabs explaining where information was obtained or what information was used for calculation. - UNT and UNTD did not utilize a "Lead Workpaper" tab within their source documentation files. This separate tab could be used to document all amounts and calculations related to the amounts recorded in the Section tabs as well as to embed notes and comments explaining the source of information in a clearer and more concise manner. - There was not an "Information/Documentation Needed to Complete the APS 011 Form" section within the source documentation files used by each entity of the UNT System. As a result, significant information relevant to completing the APS 011 Form (such as completion and review instructions, State information, and other information), was not formally documented for use in subsequent years. It was noted,	Moderate	UNT and UNTD should implement a "Lead Workpaper" separate from the formal sections that would be used to detail source documentation and other important information. This workpaper could include the Method of Finance calculation, the Local Funds Adjustment calculation, and each benefits calculation.	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2016	NA	Governance and Regulatory Compliance	UNT System Benefits Proportionality Internal Audit	UNT	Through review of the each entity's Benefits Proportionality processes and inspection of corresponding source documentation files, IA identified the following: - Even though UNT documented procedures, accounting information, and screenshots within the source documentation file, there were not sufficient comments and/or notes embedded in the cells in the Section tabs explaining where information was obtained or what information was used for calculation. - UNT and UNTD did not utilize a "Lead Workpaper" tab within their source documentation files. This separate tab could be used to document all amounts and calculations related to the amounts recorded in the Section tabs as well as to embed notes and comments explaining the source of information in a clearer and more concise manner. - There was not an "Information/Documentation Needed to Complete the APS 011 Form" section within the source documentation files used by each entity of the UNT System. As a result, significant information relevant to completing the APS 011 Form (such as completion and review instructions, State information, and other information), was	Moderate	All entities within the UNT System should consider including a section for "Information/Documentation Needed to Complete the APS 011 Form". It would be helpful to include the following: - APS 011 Form and Instructions (FMX website) - Method of Finance (General Appropriations Act) - Applicable USAS Screens - Specific queries from PeopleSoft General Ledger - APS_Check report - Instructions for uploading the completed form and performing internal reviews by the entity and the UNT System - Key contacts within the State and the UNT System - Other related and important documentation	NA	NA	NA	N/A
Internal (Out-Sourced)	PwC	Fiscal Year 2016	NA	Governance and Regulatory Compliance	UNT System Benefits Proportionality Internal Audit	UNT Dallas	Through review of the each entity's Benefits Proportionality processes and inspection of corresponding source documentation files, IA identified the following: - Even though UNT documented procedures, accounting information, and screenshots within the source documentation file, there were not sufficient comments and/or notes embedded in the cells in the Section tabs explaining where information was obtained or what information was used for calculation. - UNT and UNTD did not utilize a "Lead Workpaper" tab within their source documentation files. This separate tab could be used to document all amounts and calculations related to the amounts recorded in the Section tabs as well as to embed notes and comments explaining the source of information in a clearer and more concise manner. - There was not an "Information/Documentation Needed to Complete the APS 011 Form" section within the source documentation files used by each entity of the UNT System. As a result, significant information relevant to completing the APS 011 Form (such as completion and review instructions, State information, and other information), was	Moderate	All entities within the UNT System should consider including a section for "Information/Documentation Needed to Complete the APS 011 Form". It would be helpful to include the following: - APS 011 Form and Instructions (FMX website) - Method of Finance (General Appropriations Act) - Applicable USAS Screens - Specific queries from PeopleSoft General Ledger - APS_Check report - Instructions for uploading the completed form and performing internal reviews by the entity and the UNT System - Key contacts within the State and the UNT System - Other related and important documentation	NA	NA	NA	N/A
Internal (Out-Sourced)	PwC	Fiscal Year 2016	NA	Governance and Regulatory Compliance	UNT System Benefits Proportionality Internal Audit	UNTHSC	Through review of the each entity's Benefits Proportionality processes and inspection of corresponding source documentation files, IA identified the following: - Even though UNT documented procedures, accounting information, and screenshots within the source documentation file, there were not sufficient comments and/or notes embedded in the cells in the Section tabs explaining where information was obtained or what information was used for calculation. - UNT and UNTD did not utilize a "Lead Workpaper" tab within their	Moderate	All entities within the UNT System should consider including a section for "Information/Documentation Needed to Complete the APS 011 Form". It would be helpful to include the following: - APS 011 Form and Instructions (FMX website) - Method of Finance (General Appropriations Act) - Applicable USAS Screens - Specific queries from PeopleSoft General Ledger - APS_Check report - Instructions for uploading the completed form and performing internal reviews by the entity and the UNT System - Key contacts within the State and the UNT System - Other related and important documentation	NA	NA	NA	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2016	NA	Governance and Regulatory Compliance	UNT System Benefits Proportionality Internal Audit	UNT	Through review of processes related to Benefits Proportionality, IA identified that as part of APS 011 Form completion procedures, UNT and UNTD do not obtain an APS_Check Report from the ACO and compare the report information to the amounts used in the APS 011 Form. This APS_Check report includes the USAS expenses by benefit and appropriation. As such, UNT and UNTD were not performing a reconciliation comparing their recorded amounts to amounts provided by the State in order to ensure accuracy of the overall form.	Moderate	UNT and UNTD should obtain the APS_Check report from the assigned ACO and perform a reconciliation of UNT and UNTD amounts, respectively, to State amounts.	NA	NA	NA	N/A
Internal (Out-Sourced)	PwC	Fiscal Year 2016	NA	Governance and Regulatory Compliance	UNT System Benefits Proportionality Internal Audit	UNT Dallas	Through review of processes related to Benefits Proportionality, IA identified that as part of APS 011 Form completion procedures, UNT and UNTD do not obtain an APS_Check Report from the ACO and compare the report information to the amounts used in the APS 011 Form. This APS_Check report includes the USAS expenses by benefit and appropriation. As such, UNT and UNTD were not performing a reconciliation comparing their recorded amounts to amounts provided by the State in order to ensure accuracy of the overall form.	Moderate	UNT and UNTD should obtain the APS_Check report from the assigned ACO and perform a reconciliation of UNT and UNTD amounts, respectively, to State amounts.	NA	NA	NA	N/A
Internal (Out-Sourced)	PwC	Fiscal Year 2016	NA	Governance and Regulatory Compliance	UNT System Benefits Proportionality Internal Audit	UNT Dallas	Through review of processes related to Benefits Proportionality, IA identified that as part of APS 011 Form completion procedures, HSC and UNTD were not periodically performing a "mock completion" of the APS 011 Form based on estimates and information obtained up to the date of the mock completion. To perform this procedure, an institution fills out a preliminary APS 011 Template, which assists them in tracking payments from the GR and GR-D funds, as well as remaining balances to monitor what amounts may still be utilized. Additionally, completing the preliminary templates can provide opportunities for additional feedback and make the year-end process less time consuming.	Moderate	UNTD and HSC should establish a routine for periodically completing preliminary templates of the APS011 form and formally documenting the preliminary templates in source documentation files.	NA	NA	NA	N/A
Internal (Out-Sourced)	PwC	Fiscal Year 2016	NA	Governance and Regulatory Compliance	UNT System Benefits Proportionality Internal Audit	UNTHSC	Through review of processes related to Benefits Proportionality, IA identified that as part of APS 011 Form completion procedures, HSC and UNTD were not periodically performing a "mock completion" of the APS 011 Form based on estimates and information obtained up to the date of the mock completion. To perform this procedure, an institution fills out a preliminary APS 011 Template, which assists them in tracking payments from the GR and GR-D funds, as well as remaining balances to monitor what amounts may still be utilized. Additionally, completing the preliminary templates can provide opportunities for additional feedback and make the year-end process less time consuming.	Moderate	UNTD and HSC should establish a routine for periodically completing preliminary templates of the APS011 form and formally documenting the preliminary templates in source documentation files.	NA	NA	NA	N/A
External	Accreditation Council for Pharmacy Education	Fiscal Year 2016	NA	Governance and Regulatory Compliance	Review for Pharmacy Education Accreditation	UNTHSC	Accreditation Council for Pharmacy Education	NA	None	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 2 The penthouse chiller room has two electrical splice boxes with the covers removed. NFPA 1, Fire Code, Chapter 11.1.10	Covers will be replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 3 An extension cord is used as permanent wiring at the 5th floor receptionist desk.	Outlet will be installed and extension cord will be removed.	NA	11/14/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 4 There are unsecured gas cylinders in Room 421 and in the Penthouse. NFPA 1, Fire Code, Chapter 63.3.1.8.4	Mounting hardware will be installed and cylinders will be secured.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 5 The egress hallway is obstructed near Room 470. NFPA 1, Fire Code, Chapters 4.4.3.1.1, 14.4.1 and 14.10.2	Equipment will be moved.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 6 There are missing ceiling tiles in room IE4 auditorium support NFPA 1, Fire Code, Chapter 13.7.4.3.9	Ceiling tiles will be replaced.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 7 Room 432 has a sprinkler head missing the escutcheon ring. NFPA 1, Fire Code, Chapter 4.5.8.1	Parts will be replaced.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 8 The fire department connection is obstructed by vegetation. NFPA 1, Fire Code, Chapters 13.1.3, 13.1.4, and 13.1.4.1	A clear path will be created.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 9 The copy machine located outside cubical WKSTN W3N obstructs the egress corridor to less than three feet.	The copy machine will be relocated.	NA	12/23/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 10 The following rooms have unsealed penetrations. ⯀ Electrical room 5E1 ⯀ Room 3J2 ⯀ Room 3E2 communications room floor penetrations extends all 5 floors and numerous wall penetrations. (5 violations) NFPA 1, Fire Code, Chapter 12.7.5.6.1	Penetrations will be properly sealed.	NA	11/14/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 11 The roof top Freon emergency shut pull station has a protective cover marked Fire alarm. NFPA 1, Fire Code, Chapter 4.5.8.1	Cover will be replaced.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 12 The convenience stairs between the first and second floors lack corridor smoke doors on the second floor to close off the area from the egress corridor by the women's rest room 2T1. NFPA 1, Fire Code, Chapter 10.1.2; and NFPA 101, Life Safety Code, Chapter 8.6.9.1(3)	We need to consult with our local fire authority for possible solutions. Once consultation takes place we will be able to provide a timeline.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 1 There are unsecured gas cylinders in the following rooms. ⯀ 124 ⯀ 310 NFPA 1, Fire Code, Chapter 63.3.1.8.4	Mounting hardware will be installed and cylinders will be secured.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 2 The egress hallway is obstructed in the following locations. - 2nd floor cross hallway - 1st floor cross hallway NFPA 1, Fire Code, Chapters 4.4.3.1.1 and 14.4.1	Equipment will be relocated.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 3 There are missing ceiling tiles in the following rooms. - 406 - 240 NFPA 1, Fire Code, Chapter 13.7.4.3.9	Ceiling tiles will be replaced.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 4 There are unsealed penetrations in the following rooms. - 4M1 - 3M1 - 2M1 - 1M3 NFPA 1, Fire Code, Chapter 12.7.5.1	Penetrations will be properly sealed.	NA	11/16/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 5 The chemical fume hood is being used for storage in the following rooms. - 310 - 240 NFPA1, Fire Code, Chapter 4.5.8.1	Items will be removed and stored properly.	NA	12/9/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 6 The chemical fume hoods throughout the building lack current inspection labels. The last inspection was dated 5/2015. (58 Violations) NFPA 1, Fire Code, Chapter 4.5.8.1	All hoods will be inspected and labeled properly.	NA	10/16/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 7 There are containers of hazardous chemicals improperly stored in the following rooms. - 406 - 118 NFPA 1, Fire Code, Chapter 34.4.1.1	Chemicals will be stored properly.	NA	12/9/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 8 An extension cord is used as permanent wiring in Room 553, which also has a filing cabinet sitting on the cord. NFPA 1, Fire Code, Chapter 11.1.7.6 and 11.1.7.5	This violation is in the CBH building, not RES. See the RES section for corrective action.	NA	12/26/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 9 There are unused openings in the electrical panels in the following rooms. - 208 - 2M1 - 126 - EO1 - OLA Sect 2 NFPA 1, Fire Code, Chapter 11.1.2; and NFPA 70, National	All openings in panels will have covers.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 10 The fire alarm panel was red tagged on 6/24/16 and UNT Staff state the system is current and operational, but no white correction tag is present. NFPA 1, Fire Code, Chapter 4.5.8.1	Correct tags will be attached.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 11 There are electrical outlet faceplates missing in the following rooms. - EO1 - 3M1 NFPA 1, Fire Code, Chapter 11.1.10	Faceplates will be replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 13 Multiplug adapters are being used in the following rooms. - 406 - 448 NFPA 1, Fire Code, Chapter 11.1.5.2	Adapters will be removed and equipment properly connected.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 14 Appliances are plugged into surge protectors in the following rooms I, rather than directly into wall outlets. - 302H - 220D NFPA 1, Fire Code, Chapter 10.1.7	Outlets will be installed and appliances correctly connected.	NA	1/25/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 15 There is exposed wiring in the following rooms. - 3M1 - 240 - EO1 NFPA 1, Fire Code, Chapter 11.1.2; and NFPA 70, National Electrical Code, Articles 300.3 (A) and 300.4	Wiring will be properly capped and protected.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 16 The exit signs are not illuminated in the basement area. NFPA 1, Fire Code, Chapter 4.5.8.1	Signs will either be replaced or repaired.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 17 The fire sprinkler riser lacks appropriate valve signage. NFPA 1, Fire Code, Chapter 13.3.3.2; and NFPA 25 Standard for the Inspection, Testing and Maintenance of Water Based Fire Protection Systems, Table 5.1.1.2	Signage will be installed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 18 The basement lacks audio visual occupant notification appliances for the fire alarm. NFPA 1, Fire Code, Chapter 13.7.1.4.10.1	Proper equipment will be installed in the basement.	NA	4/31/2017 Revised 01/01/2018	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 19 Storage is piled within 18 inches of the sprinkler head in Hall 240. NFPA 1, Fire Code, Chapter 10.19.3.2	Items will be removed and stored properly.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 20 There is wiring hanging from the fire sprinkler system piping in lab 240. NFPA 1, Fire Code, Chapter 13.3.3.2; and NFPA 25 Standard for the Inspection, Testing And Maintenance of Water - Based Fire Protection Systems, Chapter 5.2.2.2	Wiring will be removed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 21 Non-UL Listed electrical outlets are suspended from the ceiling in room 456. NFPA 1, Fire Code, Chapter 11.1.3; and NFPA 70, National Electrical Code 300.3	Proper outlets will be installed and Non-UL outlets will be removed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 22 Surge protectors are daisy chained in room 406. NFPA 1, Fire Code, Chapter 11.1.6.2	Surge protectors will only be plugged into wall outlets.	NA	12/23/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 24 The door leading from the chiller room to the main part of the building has a key operated lock. There is no secondary exit from the chiller room. NFPA 1, Fire Code, Chapters 14.5.2.1 and 14.5.2.3	We need clarity on this location, as the chiller room seems to have adequate exits.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 1 Storage is piled within 18 inches of sprinkler head in the following rooms. - 250 - 323 - 440 - 460 - 500 - 501	All storage will be relocated as needed.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 2 There are unsealed penetrations in the following locations. - Room 2ME2 - Room 3ME1 - Room 5E1 - Room 5E2 - Room 6E1	All penetrations will be properly sealed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 3 The chemical fume hood is being used for storage in the following rooms. - 250 - 323 - 440 - 460 - 500 - 501 - 504 - 551	Materials will be removed from hoods and stored properly.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 4 The chemical fume hoods throughout the building lack current inspection labels. The last inspection was May 2015. (51 Violations) NFPA 1, Fire Code, Chapter 4.5.8.1	All fume hoods will be inspected and properly labeled.	NA	10/16/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 5 There are two 5 gallon cans of flammable liquid being stored on the lab floor in Room 511, which should be stored flammable liquid cabinet. NFPA 1, Fire Code, Chapter 34.4.4.1	Flammable materials will be stored in flammable cabinets.	NA	12/9/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 6 An extension cord is used as permanent wiring and is running under a filing cabinet in room 553. NFPA 1, Fire Code, Chapters 11.1.7.6 and 11.1.7.5	Extension cord will be removed.	NA	12/6/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 7 There are unused openings in electrical panel 3LB in the third floor pipe chase. NFPA 1, Fire Code, Chapter 11.1.2; NFPA 70, National Electrical Code, Article 408.7	All openings in panels will have covers.	NA	1/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 8 Stairwell doors will not close and latch due to excessive stairwell pressurization in the following rooms. - 452 - 351 - 352 - 251 NFPA 1, Fire Code, Chapter 4.5.8.1	Air balancing will be adjusted to correct issue, or hardware will be installed if necessary.	NA	1/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 9 There is an unsecured CO2 cylinder in room 355. NFPA 1, Fire Code, Chapter 63.1.8.4	All cylinders will be secured.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 10 Two large wood crates block corridor egress by room 355. NFPA 1, Fire Code, Chapters 4.4.3.1.1 and 14.4.1	Equipment will be removed.	NA	12/23/2016 Revised 04/10/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 11 Stairwell two first floor has unapproved storage under the stairs. NFPA 1, Fire Code, Chapter 14.6.3.1	Storage will be removed.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 There are missing ceiling tiles in the following locations. - 4th floor elevator - 2nd floor cross hall NFPA 1, Fire Code, Chapter 13.7.4.3.9	Ceiling tiles will be replaced.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 3 The doors on room 852 have self-closing mechanisms that do not function properly. NFPA 1, Fire Code, Chapter 12.4.6.19.1	Hardware will be repaired or replaced.	NA	1/31/2017 Revised 05/01/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 4 Combustibles are stored under stairwell A on the first floor. NFPA 1, Fire Code, Chapter 14.6.3	Materials will be removed and stored properly.	NA	12/23/2016 Revised 04/30/2017	Closed

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External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 5 There are unused openings in the electrical panels in the following rooms. - 8M1 - 5LS6 - 3M3 - 474 NFPA 1, Fire Code, Chapter 11.1.2; NFPA 70, National Electrical Code, Article 408.7	All openings in panels will have covers.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 6 There are unsealed penetrations in the following rooms. - 5M3 - 6M3 - 1E1 - 2E1 NFPA 1, Fire Code, Chapter 12.7.5.1	All penetrations will be properly sealed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 7 Storage is piled within 18 inches of the sprinkler head in room 662. NFPA 1, Fire Code, Chapter 10.19.3.2	Storage will be removed.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 8 The chemical fume hoods lack current inspection labels. The last inspection was dated May 2015. (45 locations) NFPA 1, Fire Code, Chapter 4.5.8.1	All fume hoods will be inspected and labeled.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 9 The chemical fume hoods are being used for storage in the following rooms. - 632 - 546 - 544 - 474 NFPA1, Fire Code, Chapter 4.5.8.1; and NFPA 45, Standard on Fire Protection for Laboratories using Chemicals, Chapter 9.2.3.7	Chemicals will be removed and stored properly.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 10 There are containers of hazardous chemicals improperly stored in the following rooms. - 546 - 544 - 474 - 646 NFPA 1, Fire Code, Chapter 34.4.1.1	Chemicals will be stored properly.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 11 There are unsecured gas cylinders in room 554. NFPA 1, Fire Code, Chapter 63.3.1.8.4	All cylinders will be secured properly.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 12 Electrical junction boxes in following rooms are missing the protective covers. - 3M3 - 4M2 - 4M3 - 474 - 8M1 NFPA 1, Fire Code, Chapter 11.1.10	Protective covers will be replaced.	NA	1/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 1 The fire alarm system is a new installation, the control panel lacks a white installation label and the blue inspection tag is not properly filled out. NFPA 1, Fire Code, Chapter 4.6.12.1; and Title 28 Texas Department of Insurance Chapter 34 State Fire Marshal Subchapter "F" Fire Alarm Rules, Chapters 34.620 and 34.622	Labels and tags will be installed.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 2 Room 126 computer area has extension cords used as a replacement for permanent wiring to power the computers. NFPA 1, Fire Code, Chapter 11.1.7.6	Electrical outlets or appropriate wiring will be installed.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 3 Room 126K is missing the cover plate for the light switch. NFPA 1, Fire Code, Chapter 11.1.10	Cover plate will be replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 4 There are unsealed penetrations in the following rooms. - 4ME2 - 32ME2 - 3ME1 - 1E1 NFPA 1, Fire Code, Chapter 12.7.5.1	All penetrations will be properly sealed.	NA	11/27/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 5 A sprinkler head in room 114A is missing the escutcheon. NFPA 1, Fire Code, Chapter 4.5.8.1	Sprinkler head will be repaired.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 6 Room 4ME2 has an unused opening in electrical panel L4A. NFPA 1, Fire Code, Chapter 11.1.2 and NFPA 70 National Electrical Code, Article 408.7	All openings in panels will have covers.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 7 The basement high voltage room is used for storage, NFPA 1, Fire Code, Chapter 10.19.5.1	Storage will be removed.	NA	1/31/2017	Closed

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External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 8 Sprinkler piping in the following areas have wires attached to the pipe. - Basement electrical supply room - Basement fresh air chase NFPA 1, Fire Code, Chapter 13.3.3.2; and NFPA 25 Standard for the Inspection, Testing And Maintenance of Water-Based Fire Protection Systems, Chapter	All items suspended from sprinkler piping will be removed.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 9 The Fire Department Connection (FDC) is blocked by vegetation. NFPA 1, Fire Code, Chapters 13.1.3, 13.1.4 and 13.1.4.1	A clear path will be created to the FDC.	NA	12/23/2016 Revised 04/30/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 10 In the Kiva Lounge area the flexible electrical power cords for the food warming equipment is run across the floor and is subject to physical damage. NFPA 1, Fire Code, Chapter 11.1.7.5	Wiring will be routed in a way that protects them.	NA	1/31/2017 Revised 04/30/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	East Parking Garage The East Parking Garage is a three-story structure classified as an existing storage occupancy. Features of fire protection include a dry stand pipe system, a fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the stairwells.	NA	VIOLATION 1 The fire department standpipe connections are obstructed by vehicles on all levels of the parking garage. NFPA 1, Fire Code, Chapter 13.1.4.1	Standpipe connections will be routed so they are not obstructed.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	St. Emillion Restaurant The St. Emillion Restaurant is a two-story structure classified as an existing assembly occupancy. Features of fire protection include a UL300 wet chemical fire suppression system, single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 An electric deep fryer unit is not contained within the hood and is not protected by the hood fire suppression system. Additionally the unit does not shut down upon activation of the suppression system. NFPA, Fire Code, Chapters 50.1.1, 50.4.3.2, 50.4.4.3, 50.4.4.3.1, 50.4.6.1; and NFPA 96 Standard for Ventilation Control and Fire Protection of Commercial Cooking Equipment, Chapter 10.1.2	Equipment will be removed.	NA	11/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	St. Emillion Restaurant The St. Emillion Restaurant is a two-story structure classified as an existing assembly occupancy. Features of fire protection include a UL300 wet chemical fire suppression system, single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 2 The dining room electrical outlet is missing the protective cover plate. NFPA 1, Fire Code, Chapter 11.1.10	The electrical plate will be replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	St. Emillion Restaurant The St. Emillion Restaurant is a two-story structure classified as an existing assembly occupancy. Features of fire protection include a UL300 wet chemical fire suppression system, single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 3 Extension cords are used as a substitute for permanent wiring in the kitchen area. NFPA, Fire Code, Chapter 11.1.7.6	Extension cords will be removed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Blue House 800 Clifton Street The Blue House is a one-story structure classified as an existing business occupancy. Features of fire protection include single-station, battery operated smoke detectors and portable fire extinguishers. Illuminated exit signs are provided.	NA	VIOLATION 1 There are interconnected power strips in room 101. NFPA 1, Fire Code, Chapter 11.1.6.2	Power strips will only be plugged into wall outlets.	NA	12/31/2016	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Blue House 800 Clifton Street The Blue House is a one-story structure classified as an existing business occupancy. Features of fire protection include single-station, battery operated smoke detectors and portable fire extinguishers. Illuminated exit signs are provided.	NA	VIOLATION 2 The side exit door will not open, it appears to be painted shut. The forces required to open the door by manual means shall not exceed 15 lbs to release the latch, 30 lbs to set the door in motion, and 15 lbs to open the door to the minimum required width. These forces shall be applied at the latch stile. NFPA 1, Fire Code, Chapter 14.5.1.5.1	Door will be repaired to open easily.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Blue House 800 Clifton Street The Blue House is a one-story structure classified as an existing business occupancy. Features of fire protection include single-station, battery operated smoke detectors and portable fire extinguishers. Illuminated exit signs are provided.	NA	VIOLATION 3 The garage located under the house is used for storage of combustible materials and lacks a fire rated separation from the first floor. The room ceiling is exposed wood floor joists and exposed wood flooring. NFPA 1, Fire Code, Chapter 10.19.6; and NFPA 101, Life Safety Code, Chapter 8.7.1.1	Combustible materials will be removed.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Former - Daycare Building (3620 Modlin) The Former Daycare Building is a single-story structure currently classified as an existing business occupancy. Features of fire protection include a fire alarm and detection system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting. (Currently the building is temporarily being used as an office and may be a daycare again in the future.)	NA	VIOLATION 1 The Kitchen UL300 suppression system lacks a current inspection tag. The last inspection was conducted in February 2015. NFPA1, Fire Code, Chapter 4.5.8.1	Kitchen suppression system will either be inspected properly or kitchen will be removed.	NA	4/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Former - Daycare Building (3620 Modlin) The Former Daycare Building is a single-story structure currently classified as an existing business occupancy. Features of fire protection include a fire alarm and detection system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting. (Currently the building is temporarily being used as an office and may	NA	VIOLATION 2 The class K portable fire extinguisher is missing from its mounting location. NFPA1, Fire Code, Chapter 4.5.8.1	Fire extinguisher will be mounted properly.	NA	3/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Former - Daycare Building (3620 Modlin) The Former Daycare Building is a single-story structure currently classified as an existing business occupancy. Features of fire protection include a fire alarm and detection system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting. (Currently the building is temporarily being used as an office and may	NA	VIOLATION 3 In room 3 the center cubical has interconnected power strips. NFPA 1, Fire Code, Chapter 11.1.6.2	Power strips will only be plugged into wall outlets.	NA	11/2/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Former - Daycare Building (3620 Modlin) The Former Daycare Building is a single-story structure currently classified as an existing business occupancy. Features of fire protection include a fire alarm and detection system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 4 Access to the manual fire alarm pull stations are blocked by photocopy machines in the following locations. - Room 2 (Room 2 Corrected at the time of the inspection) - Room 5 NFPA 1, Fire Code, Chapter 13.7.1.4.8.7	Copy machines will be relocated.	NA	12/7/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Sleep Lab (3632 Modlin Street) The Sleep Lab is a two-story structure classified as an existing business occupancy. Features of fire protection include battery operated single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs emergency lighting.	NA	VIOLATION 1 In room 106 an electrical outlet is missing the protective cover plate. NFPA 1, Fire Code, Chapter 11.1.10	Outlet cover plate will be replaced.	NA	1/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Sleep Lab (3632 Modlin Street) The Sleep Lab is a two-story structure classified as an existing business occupancy. Features of fire protection include battery operated single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs emergency lighting.	NA	VIOLATION 2 The fire doors separating the egress stairwell exit enclosure from the first floor are propped in the open position. NFPA 1, Fire Code, Chapter 12.4.6.3.2	Doors will be closed and occupants trained to keep doors closed.	NA	12/9/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Police Services and Parking Garage (3600 Mattison Ave) The Police Services and Parking Garage building consists of a four-story open parking structure and a single story police building. The building is classified as a mixed occupancy consisting of existing business and existing storage. Features of fire protection in the parking garage are limited to a standpipe system. Illuminated exit signs and emergency lighting are provided in the stairwells. The Police building has a fire sprinkler system, fire alarm system and portable fire extinguishers. The building is equipped with Illuminated exit signs and emergency lights.	NA	VIOLATION 1 The parking garage lacks portable fire extinguishers. NFPA 1, Fire Code, Chapter 13.6.2	Extinguishers will be installed throughout the building.	NA	3/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Police Services and Parking Garage (3600 Mattison Ave) The Police Services and Parking Garage building consists of a four-story open parking structure and a single story police building. The building is classified as a mixed occupancy consisting of existing business and existing storage. Features of fire protection in the parking garage are limited to a standpipe system. Illuminated exit signs and emergency lighting are provided in the stairwells. The Police building has a fire sprinkler system, fire alarm system and portable fire extinguishers. The building is equipped with Illuminated exit signs and emergency lights.	NA	VIOLATION 2 The Police Department report writing room has an extension cord connected to a power strip. NFPA 1, Fire Code, Chapter 11.1.6.2	Extension cord will be removed and power strip connected to a wall outlet.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 1 There are unsealed penetrations in the following rooms. - 6E2 - 6StairA - 5CM1 - 4CM1 - 3StairB - C3M1 - 2E1 - 2CM1 - 2E2 - 2ST1 - 1S T1 - 1CM1	All penetrations will be properly sealed.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 2 There are unused openings in the electrical panels in the following rooms. - 6E2 - 5E1 - Riser room - Penthouse air handler	All panel openings will have covers replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 3 There are appliances that are plugged into a surge protector rather than directly into the wall outlet in the following rooms. - 614 - 591 - 594 - 495	All appliances will be plugged directly into wall outlets. Outlets will be installed if necessary.	NA	1/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 4 There are sprinkler escutcheons missing or damaged in the following locations. - Room 621 - Room 201 - First floor parking garage NFPA 1, Fire Code, Chapter 4.5.8.1	Sprinkler equipment will be repaired or replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 5 The exit sign on the 6th floor, near the stair is not illuminated. NFPA 1, Fire Code, Chapter 4.5.8.1	The exit sign will be repaired or replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 6 Surge protectors are daisy chained in the following locations. - 5th floor main lobby - Hallway near room 594 - 311 cubicle NFPA 1, Fire Code, Chapter 11.1.6.2	All surge protectors will be plugged directly into wall outlets.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 7 The fire door near room 523 is damaged. NFPA 1, Fire Code, Chapter 12.4.6.9.2	The fire doors will be repaired or removed if it is determined they are no longer necessary.	NA	4/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 8 The fire door near room 451 is obstructed by the carpet and will not close properly. NFPA 1, Fire Code, Chapter 4.5.8.1	The fire doors will be repaired or removed if it is determined they are no longer necessary.	NA	12/23/2016 Revised 05/01/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 9 The fire door near room 584 requires more than 15 pounds to open. The forces required to open the door by manual means shall not exceed 15 lbs to release the latch, 30 lbs to set the door in motion, and 15 lbs to open the door to the minimum required width. These forces shall be applied at the latch stile. NFPA 1, Fire Code, Chapter 14.5.1.5.1	The fire doors will be repaired or removed if it is determined they are no longer necessary.	NA	1/31/2017 Revised 05/01/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 10 The Fire Department Connection (FDC) is obstructed at the front of the building. NFPA 1, Fire Code, Chapters 13.1.3, 13.1.4; and 13.1.4.1	A clear path will be created to the FDC.	NA	12/31/2016 Revised 05/10/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 11 The junction box in the penthouse air handler room is missing the cover. NFPA 1, Fire Code, Chapter 11.1.10	Junction box cover will be replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 12 The sprinkler heads in the following locations have been altered or were inappropriately installed and will not function properly when activated. - 5th floor north lobby - Hall near room 594 NFPA 1, Fire Code, Chapter 4.5.8.1	Sprinkler equipment will be repaired or replaced.	NA	2/28/2017 Revised 05/01/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Student Services Building (1002 Montgomery) The Student Services Building is a two-story structure classified as an existing business occupancy. Features of fire protection include a fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 There is an unsealed penetration in IT room 2E2. NFPA 1, Fire Code, Chapter 12.7.5.1	All penetrations will be properly sealed.	NA	12/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Founders Activity Center/PACE Building (3515 W. 7th St.) The Founders Activity Center/PACE Building is a two-story structure classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs.	NA	VIOLATION 1 An extension cord is used as a replacement for permanent wiring at the second floor reception desk. NFPA 1, Fire Code, Chapter 11.1.7.6	The extension cord will be removed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Founders Activity Center/PACE Building (3515 W. 7th St.) The Founders Activity Center/PACE Building is a two-story structure classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs.	NA	VIOLATION 2 The group exercise room rear exit is partly blocked by a rack for free weights. NFPA 1, Fire Code, Chapters 4.4.3.1.1 and 14.4.1	Weight rack will be relocated.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Founders Activity Center/PACE Building (3515 W. 7th St.) The Founders Activity Center/PACE Building is a two-story structure classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs.	NA	VIOLATION 3 The landing outside the cardio room east exit door has a piece of rebar sticking out of the concrete creating a tripping hazard. NFPA 1, Fire Code, Chapters 4.4.3.1.1 and 14.4.1	Rebar will be removed.	NA	12/23/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Founders Activity Center/PACE Building (3515 W. 7th St.) The Founders Activity Center/PACE Building is a two-story structure classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs.	NA	VIOLATION 4 Room 203 door is equipped with a key lock and if locked occupants do not have access to the secondary exit from the second floor. NFPA 1, Fire Code, Chapters 14.5.2.1 and 14.5.2.3	Door hardware will be replaced to prevent anyone from being locked in the room.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	7th Street Strip The 7th Street Strip Building is a one-story structure classified as an existing business occupancy. Features of fire protection include single-station smoke detectors. The building is equipped with illuminated exit signs emergency lighting. Note: At the time of the inspection only unit 3609 was occupied the other sections of the building are undergoing renovations.	NA	VIOLATION 1 In the corridor closet O2 bottles are stored with an artificial Christmas tree. NFPA 1, Fire Code, Chapter 4.1.3.3.2.1	Christmas tree will be removed.	NA	12/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	3633 W. 7th Street - Professional and Continuing Education The 3633 W. 7th Street building is a one-story structure classified as an existing business occupancy. Features of fire protection include a fire alarm system with smoke detection and portable fire extinguishers. Illuminated exit signs are provided.	NA	VIOLATION 1 The fire alarm system lacks a current inspection label. The last inspection was conducted in July 2015. NFPA 1, Fire Code, Chapter 4.5.8.1	Inspection tags will be properly installed.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	FEB/General Services Building The FEB/General Services Building is a one-story structure classified as an existing business occupancy. Features of fire protection include a complete fire alarm system, full fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 The installation label is missing on the fire alarm panel. NFPA 1, Fire Code, Chapter 4.5.8.1	Labels will be properly installed.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	FEB/General Services Building The FEB/General Services Building is a one-story structure classified as an existing business occupancy. Features of fire protection include a complete fire alarm system, full fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 2 There are combustible materials stored around the gas water heater in room 1J1. NFPA 1, Fire Code, Chapter 10.19.5.	Combustible materials will be removed.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	SEM Building The SEM Building is a one-story structure classified as an existing business occupancy and used as a clinic. Features of fire protection include single station battery operated smoke alarms and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 The east exterior exit door by room 139 is a marked exit with an illuminated exit sign but has a sign on the door stating not an exit. (Corrected at the time of the inspection) NFPA 1, Fire Code, Chapter 4.5.8.1	Corrected.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	May Building The May Building is a single story structure classified as an existing business occupancy and is used as a clinic. Features of fire protection include single station battery operated smoke alarms and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 The exit signs throughout the building are not illuminated. NFPA 1, Fire Code, Chapter 4.5.8.1	Exit signs will be repaired or replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	May Building The May Building is a single story structure classified as an existing business occupancy and is used as a clinic. Features of fire protection include single station battery operated smoke alarms and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 2 The junction box in the room 1M1 is missing the cover. NFPA 1, Fire Code, Chapter 11.1.10	Junction box cover will be installed.	NA	1/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	May Building The May Building is a single story structure classified as an existing business occupancy and is used as a clinic. Features of fire protection include single station battery operated smoke alarms and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 3 There are missing ceiling tiles in room 137. NFPA 1, Fire Code, Chapter 13.7.4.3.9	Ceiling tiles will be replaced.	NA	12/23/2016	Closed
External	Hartford Steam Boiler Inspection and Insurance Company (HSB)	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Loss Prevention Report	UNT	6 reports/audits performed. For more detailed information please see the reports from Risk Management.	NA	NA	NA	NA	NA	N/A
External	Hartford Steam Boiler Inspection and Insurance Company (HSB)	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Loss Prevention Report, Healthcare Risk Control	UNTHSC	2 reports/audits performed; no findings identified. For more detailed information please see the reports from Risk Management.	NA	NA	NA	NA	NA	N/A
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-01 Safety: Fire Safety: Portable Fire Extinguishers (Frisco Campus) During this RMPR, SORM noted that the portable fire extinguishers on the Frisco Campus lacked an indication that they are being inspected monthly, as required by the Life Safety Code.	NA	SORM recommends that UNT communicate with the building owner/maintenance personnel to ensure that these inspections are occurring, as required. Inspections must be documented either on each extinguisher's tag or in a separate database or log. References: NFPA-101 (2015), "Life Safety Code," Chapters 39.3.5, 9.9; NFPA-10 (2013), "Standard for Portable Fire Extinguishers," Chapters 7.2.1.2, 7.2.1.2.1, 7.2.2	UNT will communicate with building owner to ensure that those inspections are occurring.	Shauna Barbato, Assistant Director	1/27/2017	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-02 Safety: Emergency Preparedness: Shelter-in-Place Drill (Frisco Campus) During this RMPR, SORM noted that a shelter-in-place drill had not yet been conducted for this location.	NA	SORM recommends that UNT conduct a drill for this location to include the students to the degree that this is feasible. Identifying the occupancy of specific locations for a shelter in place event prior to an event is good risk management practice and can help improve the current plan in place. Reference: SORM, RMTSA Guidelines, Volume III, Section Two, Chapter 6, Subchapter 6.5	UNT will conduct shelter-in-place drills before the end of the spring semester.	Shauna Barbato, Assistant Director	4/30/2017	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-03 Safety: Fire Safety: Combustible Materials Storage (Frisco Campus) During this RMPR, SORM noted that there were combustible materials such as cardboard boxes and filters being stored beneath an emergency egress stairwell.	NA	SORM recommends that UNT work with the landlord to remove these combustible materials from this area, in accordance with the Fire Code, as referenced below. Reference: NFPA-1 (2015), "Fire Code," Chapter 10.19.4	All combustible materials have been removed.	Shauna Barbato, Assistant Director	12/16/2016	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-04 Safety: Hazard Communication: Safety Data Sheets and Eyewash Station (Pohl Recreation Center (Denton Campus)) During this RMPR, SORM noted that in room #39, the "pool room" in the Pohl Recreation Center, there were hazardous chemicals being stored and utilized relative to the maintenance of the swimming pools. However, the Material Safety Data Sheets were not current and no eyewash station was present even though the MSDSs for these	NA	SORM recommends that the university install an eyewash station in this room and ensure that all the chemicals have their current Safety Data Sheets from the manufacturer or distributor, as required by federal law. References: OSHA, 29 CFR 1910.1200, "Hazard Communication;" OSHA, 29 CFR 1910.151 (c); ANSI/ISEA z358.1 (2014), "Standard for Emergency Eyewash and Shower Equipment"	UNT will install an eyewash station and update the SDS sheets.	Scott Dunkle, Program Director for Environmental Risk	2/28/2017	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-05 Safety: Hazard Communication: Safety Data Sheets and Eyewash Solution (Union Building (Denton Campus)) During this RMPR, SORM noted that in Paint Room #121 in the Union Building, paints and other hazardous chemicals were being stored. However, there were no Safety Data Sheets present for these	NA	SORM recommends that the university maintain SDS's for all chemical substances in the room, and ensure that any groups using the room temporarily possess and follow the instructions of the SDS's for the hazardous substances they will be using. The university should measure the distance from the room to the	UNT will install a mobile eyewash station and add SDS sheets for any hazardous materials.	Scott Dunkle, Program Director for Environmental Risk	2/28/2017	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-06 Safety: Fire Safety: Avesta Kitchen (Union Building (Denton Campus)) During this RMPR, SORM noted that in the "Avesta" kitchen in the Union Building several metal caps were hanging from the fire-suppression nozzle heads, and some nozzles were missing their "O-rings." This indicates a level of grease accumulation that will prevent the fire suppression system from operating as intended during a fire. Additionally, it was noted that the manual activation ("pull") stations were not marked, as required by the Fire Code.	NA	SORM recommends that the university mark the pull stations to indicate which part of the system each one controls, and establish a cleaning schedule for the nozzle heads such that grease does not accumulate in them in significant amounts. References: NFPA-1 (2015), "Fire Code," Chapters 50.4, 50.4.7.1, 50.5.6, 50.5.6.1, 50.5.6.3	O-rings will be replaced on fire-suppression nozzles and all metal caps will be inspected to ensure nozzles are positioned correctly. A cleaning schedule will be established to ensure the fire-suppression nozzle heads do not accumulate a significant amount of grease. The manual activation ("pull") stations will be marked to indicate which part of the system each one controls.	Vickie Coffey, Health and Food Safety Officer	2/28/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNTHSC	17-10-02 Safety: Electrical Safety: Open Junction Boxes (EAD Building, Rooms 3M4, 5M3) SORM noted during the consultation that junction boxes in rooms 3M4 and 5M3 in the EAD Building contained uncovered ("open") junction boxes.		17-10-02 Safety: Electrical Safety: Open Junction Boxes (EAD Building, Rooms 3M4, 5M3) SORM recommends that the university cover these junction boxes as required by the National Electrical Code, referenced below. Reference: NFPA-70 (2017), "National Electrical Code," Chapter 3, Article 314.28 C	The electricians are checking all junction boxes for covers.	Matthew Moncus, Director for the Safety Office	12/8/2016	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNTHSC	17-10-03 Safety: Electrical Safety: Electrical Panelboards (EAD Building, room 6M5) SORM noted during the consultation that in room 6M5 of the EAD Building, some of the circuit breakers appeared to be warmer than normal and the circuit breakers were not labeled to indicate what they controlled. These panelboards were: 6LN1, 6LN2, 6LN4, 6LN8, and 6LN9. Of specific concern were circuit breakers 14, 16, and 18 in these panelboards.		17-10-03 Safety: Electrical Safety: Electrical Panelboards (EAD Building, room 6M5) SORM recommends that the university determine (either via maintenance staff or with the contracted vendor(s)) what each circuit breaker controls and label it as such on the panelboard manifest, as required by the below-referenced National Electrical Code. Reference: NFPA-70 (2017), "National Electrical Code," Chapter	The electricians are evaluating the loads of each of these panelboards and labeling them appropriately.	Matthew Moncus, Director for the Safety Office	1/31/2017	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNTHSC	17-10-04 Safety: Fire Safety: Combustible Materials in Mechanical Rooms (EAD Building, room 8M6) SORM noted during the consultation that in mechanical room 8M6 of the EAD Building, the university was storing combustible materials.		17-10-04 Safety: Fire Safety: Combustible Materials in Mechanical Rooms (EAD Building, room 8M6) SORM recommends that the university ensure that no combustible materials are stored in mechanical rooms, except for materials and supplies for the operation and maintenance of the equipment in the room, as per the below-referenced Fire Code. Reference: NFPA-1 (2015), "Fire Code," Chapters 10.18.5.1 and 10.18.5.2	Materials have already been removed.	Matthew Moncus, Director for the Safety Office	12/2/2016	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNTHSC	17-10-05 Safety: Fire Safety: Electrical Panelboard Cleaning (PCC Building, room 1E1) SORM noted during the consultation that in the Patient Care Center (PCC Building), room 1E1, there is a significant accumulation of dust, including within the electrical panelboards located in this room.		17-10-05 Safety: Fire Safety: Electrical Panelboard Cleaning (PCC Building, room 1E1) SORM recommends that the university establish a cleaning schedule for this room and these electrical panelboards such that dust does not accumulate to a significant degree, as required by the OSHA standard referenced below. Reference: OSHA, 29 CFR 1910.303(b)(1)	Cleaning will be included as a part of regular maintenance on the panelboards.	Matthew Moncus, Director for the Safety Office	1/31/2017	Closed
External	Tarrant County	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Fiscal Monitoring Review	UNTHSC	Tarrant County reviewed all expenditures for May-June 2016. No findings or recommendations.	NA	None	None	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Health Resources and Services Administration (HRSA)	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Fiscal Program Monitoring Review	UNTHSC	The primary scope of this on-site visit was to review program objectives and progress. OGCM met with HRSA for 30 minutes making introductions and providing a brief overview of organization and processes.	NA	None	None	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlings Hall

Rawlings Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 1

The corridor fire doors by room 266 B do not close and latch properly.
NFPA 1, Fire Code, Chapter 12.4.6.9.2(6) and (8) | UNT will repair doors to latch properly. | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Rawlings Hall

Rawlings Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 2

Unsealed or improperly sealed penetrations are present in the following locations.
- Room 355 Security closet
- Apartment 280 Hole in ceiling by entrance door
- Room 412 unsealed and improperly sealed mineral wool not | UNT will properly seal penetrations. | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Rawlings Hall

Rawlings Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 3

Multipurpose room 270 A/B has an occupant load in excess of 49 people and lacks the required exit signs.
NFPA 1, Fire Code, Chapters 20.1.4.7.1 and 14.14.1.1 | UNT will install exit signs | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Crumley Hall

Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 1

There is a dead end corridor on both the second and third floors that exceed the allowable distance of 50 feet. The corridors measured 64 feet long. On the second floor rooms 228 and 229 cannot be normally occupied. The third floor rooms 328 and 329 cannot be normally occupied due to the excessive dead-end corridor distance. Note: Rooms no longer being used. | Completed. Rooms are no longer being used. | NA | 12/23/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Crumley Hall

Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 2

The stairwells have HVAC vent ducts penetrating the exit enclosure in approximately 12 locations.
NFPA 1, Fire Code, Chapter 14.3.1(10) | Completed. Vents are closed. | NA | 12/23/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton | UNT | Crumley Hall

Crumley Hall is a three-story mixed occupancy consisting of existing | N/A | Finding 3

Paneling is applied to the walls located in the first floor business | UNT will replace paneling. | NA | 4/3/2017 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall

Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 4

The First floor A/C 3 room has an unsealed floor penetration. NFPA 1, Fire Code, Chapter 12.7.5.1 | UNT will seal penetrations. | NA | 3/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Crumley Hall

Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 5

The door separating the business occupancy from the dormitory occupancy lacks a fire rating. Provide documentation this door is not located in a fire wall. NFPA 1, Fire Code 6.1.14.4.1(a) | UNT will provide documentation. | NA | 8/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Crumley Hall

Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 6

The stairwell fire door on the third floor center stairwell has a continuous hinge and does not have UL listing information on hinge NFPA 1, Fire Code, Chapters 12.7.3.1, 12.7.3.2.2 and 12.7.3.2.3 | UNT will label the hinge. | NA | 3/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Clark Hall

Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 1

Fire doors in the following locations are damaged or missing parts.
- B wing third floor stairwell door holes in door
- B wing third floor broken wired glass panel
- B wing second floor holes in door
- Corridor fire door by room 146 missing latch plate and holes in | UNT will repair doors and/or replace missing parts. | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Clark Hall

Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 2

HVAC vents for the building system are located in the stairwells. (6 stairwells x 3 floors) NFPA 1, Fire Code, Chapter 14.3.1 (10) (d) | Completed. All vents have been sealed. | NA | 12/23/2016 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 3 Unsealed or improperly sealed penetrations are present in the following locations. - C wing south stairwell unsealed penetration conduit for smoke detector - Custodial closet A wing - Corridor by room 379 hole in ceiling - Mechanical room A/C 7 improper material used to seal penetrations NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 The First floor corridor fire door by mechanical room A/C 3 has a ventilation grate cut in the bottom half of the door. The door is no longer a UL listed fire door assembly. Additionally the door is missing the door latch cover plate. NFPA 1, Fire Code, Chapters 12.4.6.9.1 and 12.4.6.9.2(10) (4)	UNT will replace door.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 1 Unsealed or improperly sealed penetrations are present in the following locations. - Room A743 Several unsealed penetrations - Room A763A Several unsealed penetrations - Mechanical room 643A Several unsealed penetrations - Mechanical room 641A Unsealed sprinkler pipe and - Electrical room next to 641A floor conduit sealed with non-fire	UNT will seal penetrations.	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 3 The corridor sprinkler head by room 236A is missing the escutcheon. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will order new escutcheons, may have to replace sprinkler heads if escutcheons cannot be located due to sprinkler head age	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 The cafeteria has a posted occupant load of 203 people. The main entrance doors have keyed deadbolts with thumb latches. Doors serving occupant loads of 100 or more shall be supplied with panic hardware or fire exit hardware only. NFPA 1, Fire Code, Chapter 14.5.3.4.2	UNT will install panic hardware.	NA	4/3/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 5 The kitchen flame broiled grill is on wheels and lacks an approved method to insure the appliance is in the approved design location. NFPA 1, Fire Code, Chapter 50.6.1.2.3.1	Seal tech will install stops to position the equipment.	NA	4/3/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 6 Pizza conveyer type oven is open and produces grease laden vapors and is not protected by the UL-300 Wet chemical system. NFPA 1, Fire Code, Chapter 50.4.3.2	UNT will evaluate the best course of action for completion.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 7 The pizza conveyer oven is not located under the vent a hood as required. NFPA 1, Fire Code, Chapter 50.2.1.1	UNT will evaluate the best course of action for completion.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated	N/A	Finding 8 The storage room located next to the boiler room off the loading is not protected by the building fire sprinkler system. NFPA 1, Fire Code, Chapter 13.3.1.2 and 13.3.2.26.2	UNT will add sprinkler coverage.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 9 The sprinkler system hydraulic calculation plate is unreadable. NFPA 1, Fire Code, Chapter 13.3.3.2	UNT will have the plate re-made.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 1 Sprinkler heads are missing the escutcheons in the following locations. - Room 801B - Laundry room 719B two heads NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will order new escutcheons, may have to replace sprinkler heads if escutcheons cannot be located due to sprinkler head age.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 2 Unsealed or improperly sealed penetrations are present in the following locations. - Mechanical room 522B non fire rated yellow spray foam used - Mechanical room 402B non fire rated yellow spray foam used - Storage room 301B hole in ceiling NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	5/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 3 Both stairwells discharge into the building interior on the first floor. Not less than fifty percent of the exits shall discharge directly to the exterior of the building. NFPA 1, Fire Code, Chapter 14.11.2(1)	UNT will evaluate the best course of action for completion.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 1 The following corridors have fiberglass reinforced plastic (FRP) ceiling panels installed in the drop ceiling grids. Documentation was not available at the time of the inspection that FRP ceiling tiles meet class A or B interior finish requirements for use in corridors. - F wing second floor - B wing first floor - B wing second floor - C wing second floor - C wing first floor - A wing second floor - D wing first floor - D wing second floor - D wing third floor	FRP will be replaced w/acoustical ceiling tile	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 2 Unsealed or improperly sealed penetrations are present in the following locations. - FC-2 Mechanical room non rated yellow spray foam - F220 IT room 4 inch conduit floor and ceiling - E226 IT room 4 inch conduit floor and ceiling - A/C H8 room F321 floor non rated yellow spray foam NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	4/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 3 Stairwell fire rated doors at the following locations have holes in the door. - Stairwell C third floor - Stairwell D second floor NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(1)	UNT will seal hole in doors.	NA	4/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 Mechanical room B132 has an extension cord wired into the HVAC controller to supply power to the unit. NFPA 1, Fire Code, Chapter 11.1.2	UNT will replace extension cord with a permanent solution.	NA	4/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall

Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 5

The corridor fire door by room C123 has a ventilation grate installed in the bottom of the door.
NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(10) | UNT will replace door. | NA | 4/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Maple Hall

Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 6

Stairwell signage is missing in the following locations. Stairwell signs are not required by code in this existing building however since signs have been installed they must be maintained.
- D corridor south third floor
- F wing west stairwell third floor
- A wing west stairwell third floor
- A wing south stairwell second floor | UNT will replace signs. | NA | 5/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Mozart Hall

Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 1

The center stairwell first floor has an unsealed penetration around the security camera wire.
NFPA 1, Fire Code, Chapter 12.7.5.1 | UNT will seal the penetration. | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Victory Hall

Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 1

Fire extinguishers in the following locations lack a current annual inspection tag.
- Storage room 2162 last inspection January 2008
- Laundry room 1116 last inspection July 2009
- Room 3207 last inspection June 2013
- Storage room 3280 last inspection September 2014
- IT room 2250 no inspection tag on extinguisher, year of | Completed. All extinguishers have been removed. | NA | 12/23/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Victory Hall

Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 2

The fire alarm control panel is displaying the following trouble signals.
▢ Missing detector
▢ Pre-alarmF1 #1 elevator
▢ Mechanical room 1176
NFPA 1, Fire Code, Chapter 4.5.8.1 | Completed. UNT replaced detector and reset panel. | NA | 12/23/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Victory Hall

Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 3

The corridor travel distances between fire alarm pull stations exceeds the maximum 200 feet travel distance between pull stations. Corridor distance was measured to be 366 feet.
NFPA 1, Fire Code, Chapter 13.7.1.4.8.5 | Completed. UNT installed pull station. | NA | 12/23/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Victory Hall

Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 5

Unsealed or improperly sealed penetrations are present in the following locations.
- Fire pump room unsealed penetrations
- Custodial closet room 4116 unsealed penetrations
- Storage room 4152 unsealed penetrations
- Custodial closet room 44176 unsealed penetrations | UNT will seal penetrations. | NA | 5/1/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 6 Covers are missing off electric door controller panels and splice boxes for the exhaust controls in mechanical room 2280. NFPA 1, Fire Code, Chapter 11.1.10	UNT will replace covers.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 7 Housing security room located off mechanical room 2280 has a power strip plugged into a UPS. NFPA 1, Fire Code, Chapter 11.1.6.2	UNT will develop a permanent solution.	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 8 In room 2250 an extension cord is used to power a UPS unit. NFPA 1, Fire Code, Chapter 11.1.7.6	UNT will develop a permanent solution.	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 9 The first floor elevator lobby fire doors lack vertical bottom rods and floor latching points or fire pins. (4 sets) NFPA 1, Fire Code, Chapter 12.4.1; and NFPA 80 Standard for Fire Doors and Other Opening Protectives, Chapter 4.6.3.1	UNT will replace vertical bottom rods and add floor latching points.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 10 Mechanical room 2280 has storage of materials not related to mechanical equipment operation. These items include but not limited to mop buckets, mops, paint, furniture, ceiling tiles. NFPA 1, Fire Code, Chapter 10.19.5.1	UNT will remove those materials.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Honors Hall Honors Hall is a five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 1 The penthouse attic area lacks sprinkler protection and is used for storage of combustible material. NFPA 1, Fire Code, Chapters 13.3.2.16.2 and 10.19.6	UNT will remove combustible material.	NA	8/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 1 The third floor elevator lobby doors do not latch. NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(8)	UNT will adjust closure.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 2 Unsealed or improperly sealed penetrations are present in the following locations. - IT closet 324, 377 277,224, 124 4 inch conduits not sealed - Room 373 ceiling penetrations - Room H205 4 inch conduit not sealed - Six electrical rooms throughout the building 3/4 inch conduit not sealed NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 4 The third floor stairwell 3.2 panic bar lacks a label indicating the bar is UL listed fire exit hardware. NFPA 1, Fire Code, Chapter 14.5.3.4.2	UNT will install fire rated device.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 5 Stairwells are missing the stairwell identification signs in the following locations. - Stairwell 2.5 - Center stairwell first floor NFPA 1, Fire Code, Chapter 10.12.3.	UNT will add signage.	NA	3/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 6 In room 149 a new drop ceiling has been installed. The sprinkler heads have not been relocated below the new ceiling. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will move sprinkler head into new ceiling.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 7 Elevator lobby fire doors are on electronic hold open devices and lack the required smoke detectors within five feet of the doors. NFPA 1, Fire Code, Chapter 14.5.4.1(3)	Completed. UNT installed smoke detectors.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 1 The three fire sprinkler risers are yellow tagged since December 2015. Tags state gauges, not replaced or 5 year calibration". NFPA 1, Fire Code, Chapter 13.3.3.2	Completed. UNT replaced gauges.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 2 Unsealed or improperly sealed penetrations are present in the following locations. - Telephone room unsealed ceiling and floor penetrations - Cable TV room unsealed ceiling and floor penetrations - Room ST3H - Corridor outside room 222 - Room A/C2A - Main electrical room first floor above main switch gear not properly sealed unapproved material NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	3/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 3 Emergency lights failed to operate when tested in the following locations. - Stairwell B third floor - Corridor by room 203 NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will repair or replace emergency lights.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 4 Sprinkler heads are missing escutcheons in the following areas. - Stairwell A third floor - Room ST3H NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will reinstall escutcheon.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 5 Fire doors in stairwell B on the first floor lack a UL listed fire rating label or label from another recognized testing lab. NFPA 1, Fire Code, Chapter 12.7.3.2.2	Install fire rated hardware	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 6 Mechanical room and custodial closet are located off stairwell normally unoccupied spaces shall not enter into an exit enclosure. The mechanical room requires a one hour rated fire door separation from the exit enclosure NFPA 1, Fire Code, Chapter 14.3.1. (9) (10) and 14.3.1.9 (C)	UNT will evaluate the best course of action for completion.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 7 Storage located by room 227 has a single cylinder dead bolt lock installed with the key side located inside the room and a thumb latch on the exterior side. Occupants can be locked inside the room. NFPA 1, Fire Code, Chapters 4.4.3.1.2, 14.5.2.1 and 14.5.2.3	UNT will reverse door hardware.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 2 The sprinkler system hydraulic calculation place is missing from the riser. NFPA 1, Fire Code, Chapter 13.3.3.2	UNT will have hydraulic plates redone and installed.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 3 The penthouse area lacks sprinkler system coverage and is used for combustible storage. NFPA 1, Fire Code, Chapters 13.3.2.16.2 and 10.19.5.1	UNT will remove combustible storage.	NA	8/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	N/A	Finding 2 The mechanical chase areas have unsealed or improperly sealed penetrations. (2014 Violation) NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	N/A	Finding 3 The emergency light failed to operate when tested in the Computing Center by main entrance. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will repair or replace emergency light.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	N/A	Finding 4 The building lacks exterior emergency lighting for second floor egress. NFPA 1, Fire Code, Chapter 14.13.1.1(1); and NFPA 101, Life Safety Code, Chapters 31.2.9 and 7.9	UNT will add exterior lighting and exits signage.	NA	8/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	N/A	Finding 5 The fire alarm control panel is indicating troubles on the system. (Power supply) NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will repair power supply.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete	N/A	Finding 6 The computing center east exit store front glass doors have curtains installed on the doors making the doors blend in with the store front windows that also have curtains installed. NFPA 1, Fire Code, Chapter 14.4.2.1	Completed. UNT removed curtains.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete	N/A	Finding 7 Documentation was not available at the time of the inspection that the carpet installed on the walls in the computing center has been tested and approved for vertical wall application. Carpet installed on walls or ceilings shall meet class A requirements and in accordance with the requirements of NFPA 1 Fire Code. Manufactures documentation shall be supplied	UNT will evaluate the best course of action for completion.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies	N/A	Finding 1 Sprinkler protection is missing in the following locations. - Kitchen walk in Cooler #2 no sprinkler protection - Fire Pump room no sprinkler protection - RESNET room second floor off mechanical room A/C3 no sprinkler protection - Twelve mechanical rooms lack sprinkler protection under duct	UNT will add sprinkler protection.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 2 The east, west, north and south stairwells on floors one through three have a chase in the stairwell with cover plates that lack the required 1 hour fire rating. (14 locations) NFPA 1, Fire Code, Chapter 14.3.1(1)	UNT will replace access panels w/ fire rated panels.	NA	5/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall

West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss. | N/A | Finding 3

The corridor smoke door by room 612 does not close properly.
NFPA 1, Fire Code, Chapter 4.5.8.1 | UNT will adjust closure. | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | West Hall

West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss. | N/A | Finding 4

The stairwells have HVAC vents penetrating the exit enclosure. (18 locations)
NFPA 1, Fire Code, Chapter 14.3.1(10) | Completed. UNT sealed vents. | NA | 12/23/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | West Hall

West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies | N/A | Finding 5

The first floor east stairwell door has holes in the door from a previous hinge.
NFPA 1, Fire Code, Chapter 12.4.6.9.2(1) (d) | UNT will seal holes in door or replace door. | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | West Hall

West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss. | N/A | Finding 7

Unable to verify that the building is supplied with the required emergency lighting.
NFPA 1, Fire Code, Chapter 14.13.1.1(1) | UNT will verify that the building is supplied with emergency lighting. | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | West Hall

West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated | N/A | Finding 8

In the kitchen walk in cooler number 1 spray foam is on the sprinkler head.
NFPA 1, Fire Code, Chapter 13.3.3.2 | UNT will replace sprinkler head fixture. | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | West Hall

West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss. | N/A | Finding 9

The kitchen commercial cooking appliances wet chemical suppression system has an enclosed appliance with a discharge nozzle located above it. The cooking appliances have been moved since the original installation and this nozzle no longer covers any open equipment. Upon discharge of the system this nozzle will spray wet chemical on the floor.
NFPA 1, Fire Code, Chapter 4.5.8.1 | UNT will evaluate the best course of action for completion. | NA | 8/31/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | West Hall

West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss. | N/A | Finding 11

The main mechanical room has an open electrical splice box.
NFPA 1, Fire Code, Chapter 11.1.10 | UNT will replace cover. | NA | 2/1/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 1 Corridor smoke or fire doors in the following locations are held in the open position by electric hold open devices but lack the required smoke detectors located within five feet of the doors to activate door release in the event of a fire. - Double smoke doors by SRID3 NFPA 1, Fire Code, Chapter 14.5.4.2(3)	Completed. UNT added smoke detectors.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 2 Unsealed or improperly sealed penetrations are present in the following locations. - Room A/C 7 Unsealed and unapproved yellow spray foam used - Room A/C 9 unapproved yellow spray foam used - Room A/C 6 unapproved yellow spray foam used - Room A/C 5 has an 18"x18' hole in wall covered with plywood and unapproved yellow spray foam used NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 3 Unable to verify building is equipped with the required emergency lighting. NFPA 1, Fire Code, Chapter 14.13.1.1(1); and NFPA 101, Life Safety Code, Chapter 29.2.9.1	Completed. UNT added sticker to fixture stating emergency light.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 4 The MAC room lacks emergency lighting. Inspection Number RRO15029B Revised 12/2014 Page 19 of 24 NFPA 1, Fire Code, Chapter 14.13.1.1(1); and NFPA 101, Life Safety Code, Chapter 29.2.9.1	Completed. UNT added emergency lighting.	NA	12/23/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 5 The first floor corridor fire doors have an electronic locking device installed. Documentation was not available to indicate the device is UL listed for use on fire doors. NFPA 1, Fire Code, Chapter 14.5.2.6(6)	Completed. UNT added rating.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 6 The stage lighting wires have a section where the plug has been pulled away from the outer protective sheath exposing the wiring. NFPA 1, Fire Code, Chapter 11.1.2	UNT will replace wiring.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 7 The stand-pipe system lacks an annual inspection tag. NFPA 1, Fire Code, Chapter 13.2.3.3	UNT will inspect stand-pipe system.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 9 Room A140A is being used as a wood shop. Saw dust was observed on work benches and the floor. This room is located directly off an assembly space and lacks the required two hour rated construction separation between industrial occupancy and assembly occupancy. Discontinue use of this room as a wood shop or other industrial type occupancy. NFPA 1, Fire Code, Chapter 6.1.14.4.1	AHJ will need to determine outcome.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 10 In room AC6 permanent wiring has been abandoned in place, it is undetermined if the wiring is live or terminated. NFPA 1, Fire Code, Chapter 11.1.4	UNT will remove wiring.	NA	2/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall

McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss. | N/A | Finding 11

In McConnell Café the designated exit is marked with signage that states "DO NOT GO THROUGH THIS DOOR".
NFPA 1, Fire Code, Chapter 4.5.8.1 | Signage to read "Emergency Access Only" | NA | 3/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Bruce Hall

Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss. | N/A | Finding 2

Corridor smoke or fire doors in the following locations are held in the open position by electric hold open devices but lack the required smoke detectors located within five feet of the doors to activate door release in the event of a fire.
- Corridor smoke door third floor by room A325
- Corridor smoke door by room C221
- Corridor fire door by room A201
- Corridor smoke door by room B205
- Corridor fire door by room B222
- Corridor fire door by room B101
NFPA 1, Fire Code, Chapter 14.5.4.2(3) | Completed. Added smoke detectors. | NA | 12/23/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Bruce Hall

Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss. | N/A | Finding 3

Fire door assemblies in the following areas lack UL listed fire rating labels or labels from another recognized testing lab.
- Fire door and frame fourth floor
- Fire door B wing west stairwell third floor
- Fire door second floor "B" wing
NFPA 1, Fire Code, Chapter 12.7.3.2.2 and 12.7.3.1 | UNT will rate doors. | NA | 8/31/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Bruce Hall

Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss. | N/A | Finding 4

Sprinkler protection is missing in the following locations.
- Electrical room D458
- Electrical closet D wing
- Sherwood lounge storage closet
- Second floor IT closet
- Second floor electrical room by dumb waiter
- Second floor" B" wing IT room
- First floor electrical room A wing | UNT will add sprinkler coverage. | NA | 3/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Bruce Hall

Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss. | N/A | Finding 5

Unsealed or improperly sealed penetrations are present in the following locations.
- Room D460 unsealed penetrations
- Custodial room across from room 2029 unsealed penetrations
- "D" wing electrical closet unsealed penetrations
- Storage room by room B310 unsealed penetrations
- Room 2073 unsealed and improperly sealed penetrations floor, ceiling and wall | UNT will seal penetrations. | NA | 5/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Bruce Hall

Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss. | N/A | Finding 7

On "A" wing, the third floor corridor lacks an adequate number of emergency lighting units.
NFPA 1, Fire Code, Chapter 14.13.1.1; and NFPA 101, Life Safety Code, Chapters 29.2.9.1 and 7.9.2.1 | UNT will install additional emergency lighting. | NA | 2/1/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 8 Fire and smoke doors in the following areas do not close properly. - Corridor smoke door by room A325 - Fourth floor stairwell fire door "D" wing - Corridor smoke door by room C301 - Near B222 - Near A201 - Near A121	UNT will adjust doors.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 9 The fire alarm control panel is displaying system troubles. NFPA 1, Fire Code, Chapter 4.5.8.1	Completed. UNT cleared panel trouble codes.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 10 The kitchen UL 300 wet chemical fire suppression system for the Combi oven and grill is red tagged since December of 2015, the tag states "No electric shutdown". NFPA 1, Fire Code, Chapter 50.4.6.1	Shunt trip added. Contacting Fire Systems for red tag	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 11 The kitchen fryer unit is on wheels and lacks an approved method to determine the unit is in the proper design location. NFPA 1, Fire Code, Chapter 50.6.1.2.3.1	Seal Tech will add stops to designate position of equipment.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 12 Cafeteria fire doors in the following locations are missing vertical bottom rods and floor latching points or fire pins. - North east emergency exit - South East Emergency exit NFPA 1, Fire Code, Chapter 12.4.1; and NFPA 80 Standard for Fire Doors and Other Opening Protectives, Chapter 4.6.3.1	UNT will install vertical bottom rods and add floor latching points.	NA	4/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 13 The portable fire extinguisher located by the dishwasher in the basement has the pin pulled. NFPA 1, Fire Code, Chapter 4.5.8.1	Completed. UNT replaced pin.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 14 The basement stairwell from the kitchen area lacks a rated enclosure. The stairs are open at the top and bottom. Currently this is the only means of egress from the basement area. (See FINDING 1) NFPA 1, Fire Code, Chapter 14.6.1.1 and 14.3.1	TMA 12954-music basement egress was part of this project- completed last year. Just received final proposal for Kitchen Basement Egress from contractor and are in process of briefing statement and requesting PO	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 15 In the Jon Collins room there is a battery operated smoke alarm on the wall that failed to operate when tested. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will repair or replace smoke detector.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 16 The Jon Collins room exterior double exit doors have the right side leaf locked with dead bolts and the right side door leaf only provides a 24 inch exit width. The minimum exit width for existing buildings shall not be less than 28 inches clear width. NFPA 1, Fire Code, Chapter 14.8.3.4.1.2	Completed.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 17 The Jon Collins room lacks an illuminated exit sign over the door leading to the egress corridor. NFPA 1, Fire Code, Chapter 14.14.1.2.1	UNT will install exit sign over door.	NA	2/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 18 At stairwell 1.1 on the first floor of "A" wing, the double fire doors are missing the center mullion rendering the doors unable to latch. NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(4)	Completed.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 19 An extension cord is used as a replacement for permanent wiring on the second floor in the "A" wing IT closet server rack. NFPA 1, Fire Code, Chapter 11.1.7.6	UNT will develop a permanent solution.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 20 Electrical splice box are missing covers in the following: - B wing janitorial closet - Storage closet near A211 NFPA 1, Fire Code, Chapter 11.1.10	UNT will replace missing covers.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 21 A vent has been installed in the bottom of fire rated door of the laundry room. NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(10)	UNT will replace door.	NA	5/1/2017	Closed
External	US Department of Justice	Fiscal Year 2017	NA	Governance and Regulatory Compliance	National Institute of Justice (NIJ) Capacity Enhancement and Backlog Reduction Program Desk Review	UNTHSC	None	NA	None	NA	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 10 Room 419A has a sprinkler head loaded with dust. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will remove dust.	NA	9/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 11 Stairwell B on the fourth floor is missing the stairwell identification sign. NFPA 1, Fire Code, Chapter 10.12.3.1	UNT will add the missing identification sign.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 12 The fire alarm control panel indicates a trouble on the system. (Due to ongoing air handler unit replacement). NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will evaluate the best course of action for completion.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 13 The corridor illuminated exit sign by room 360A is not operational. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will repair exit sign.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 14 The corridor sprinkler head by room 236A is missing the escutcheon. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will replace escutcheon.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 15 The cafeteria has a posted occupant load of 203 people. The main entrance doors have keyed deadbolts with thumb latches. Doors serving occupant loads of 100 or more shall be supplied with panic hardware or fire exit hardware only. NFPA 1, Fire Code, Chapter 14.5.3.4.2	Facilities will remove deadbolts and add either panic hardware or fire exit hardware.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 16 The following rooms have multi outlet adapters installed. ⬜ Room 225A ⬜ Room 237A NFPA 1, Fire Code, Chapter 11.1.5.2	Completed.	NA	NA	Closed

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External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 17
Room 401A has a ceiling fan missing the cover plate exposing electrical wiring.
NFPA 1, Fire Code, Chapter 11.1.10 | Facilities will replace the cover plate. | NA | 8/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 18
Documentation was not available at the time of the inspection that the carpet installed on the walls in room 362A has been tested and approved for vertical wall application. Carpet installed on walls or ceilings shall meet class A requirements and in accordance with the requirements of NFPA 1 Fire Code. Manufactures documentation shall be supplied indicating the carpet has been tested in accordance with NFPA 1 approved testing methods and meets or exceeds the code standard.
NFPA 1, Fire Code, Chapter 12.5.5.1 | UNT will evaluate the best course of action for completion. | NA | 9/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 19
The portable fire extinguisher at the first floor front desk lacks a current inspection tag. The last inspection is dated April 2014. Additionally the extinguisher is sitting on the back countertop and requires a mounting location.
NFPA 1, Fire Code, Chapter 4.5.8.1 | Extinguisher was inspected and tag was added. | NA | NA | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 All portable fire extinguishers in the building have inspection tags that are not punched for month and year. (18 fire extinguishers) NFPA 1, Fire Code, Chapter 13.6.9.3.3; and Texas Administrative Code 28 Chapter 34.520©	All extinguishers have been inspected and tagged.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 20 The kitchen flame broiled grill is on wheels and lacks an approved method to insure the appliance is in the approved design location. NFPA 1, Fire Code, Chapter 50.6.1.2.3.1	UNT will install wheel locating device.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 21 Pizza conveyer type oven is open and produces grease laden vapors and is not protected by the UL-300 Wet chemical system. NFPA 1, Fire Code, Chapter 50.4.3.2	UNT will evaluate the best course of action for completion.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 22 The pizza conveyer oven is not located under the vent a hood as required. NFPA 1, Fire Code, Chapter 50.2.1.1	UNT will evaluate the best course of action for completion.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 23 The Combi smoker unit has a flexible extension cord wired to power the unit. NFPA 1, Fire Code, Chapter 11.1.2	Facilities will replace extension cord with a permanent solution.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 24 The portable fire extinguisher located in the kitchen grill area lacks a current inspection tag. The last inspection was conducted in April 2014. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities inspected fire extinguisher and added tag.	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 25 Access to the electrical panels in the dry storage room is blocked by boxes. NFPA 1, Fire Code, Chapter 11.1.2	UNT will remove boxes.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 26 The following locations have a hasp and pad lock installed on the exterior side of the doors. ▢ Walk in cooler #1 (protein cooler) in the kitchen area. ▢ Outside entrance to the boiler room by loading dock NFPA 1, Fire Code, Chapter 14.5.2.1 and 14.5.2.3	UNT will remove locks from exterior.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 27 The storage room located next to the boiler room off the loading is not protected by the building fire sprinkler system. NFPA 1, Fire Code, Chapter 13.3.1.2 and 13.3.2.26.2	Facilities will install sprinkler head.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 28 The FDC for the standpipe system is blocked by carts. NFPA 1, Fire Code, Chapter 13.1.4	UNT will remove carts.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 29 The sprinkler system hydraulic calculation plate is unreadable. NFPA 1, Fire Code, Chapter 13.3.3.2	Facilities will create a new plate.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 Laundry room 665A has a sprinkler head loaded with dust and lint. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will remove dust and lint.	NA	9/1/2016	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 30 Documentation was not available at the time of the inspection that the egg crate style foam installed on three walls in room 762A meet class C flame spread and smoke development requirements, is tested for vertical installation and is in accordance with the testing requirements of NFPA 1 Fire Code. Manufactures documentation shall be supplied indicating the foam has been tested in accordance with NFPA 1 approved testing methods and meets or exceeds the code standard. NFPA 1, Fire Code 12.5.5.3	Facilities will provide documentation.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 4 Room 663A has an electrical splice box missing a cover. NFPA 1, Fire Code, Chapter 11.1.10	UNT will replace cover.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 5 Laundry room 661A has spring hinges that do not close the door. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will adjust doors.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated	NA	FINDING 6 Stairwell C fire door on the sixth floor has a door sweep installed that is keeping the door from closing. NFPA 1, Fire Code, Chapter 12.4.6.9.2 (6)	Facilities will repair door sweep.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 7 Egress corridors on floors two, three, four, five, six and seven have multiple small holes in the ceiling due to the removal of IT wireless points. NFPA 1, Fire Code, Chapter 12.7.5.1	Facilities will properly fill holes.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 8 Room 621A has an extension cord used as a replacement for permanent wiring. Additionally the cord is run under a rug. NFPA 1, Fire Code, Chapters 11.1.7.6 and 11.1.7.5	UNT removed extension cord.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 9 The emergency egress floor plans are missing from the back of the room doors in the following locations. ⬜ Room 437A ⬜ Room 431A NFPA 1, Fire Code, Chapter 20.8.2.4.1	Floor plans will be created and added to the back of the room doors.	NA	9/1/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Unsealed or improperly sealed penetrations are present in the following locations. - Room A743 Several unsealed penetrations - Room A763A Several unsealed penetrations - Mechanical room 643A Several unsealed penetrations - Mechanical room 641A Unsealed sprinkler pipe and - Electrical room next to 641A floor conduit sealed with non-fire	UNT will seal penetrations.	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	Finding 1 Sprinkler heads are missing the escutcheons in the following locations. - Room 801B - Laundry room 719B two heads NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will replace missing escutcheons.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 10 Both stairwells discharge into the building interior on the first floor. Not less than fifty percent of the exits shall discharge directly to the exterior of the building. NFPA 1, Fire Code, Chapter 14.11.2(1)	UNT will evaluate the best course of action for completion.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 The sprinkler heads in the following locations are loaded with lint. ▢ Laundry room 519B ▢ Laundry room 619B NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will remove the lint.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 Unsealed or improperly sealed penetrations are present in the following locations. ▢ Mechanical room 522B non fire rated yellow spray foam used ▢ Mechanical room 402B non fire rated yellow spray foam used ▢ Storage room 301B hole in ceiling NFPA 1, Fire Code, Chapter 12.7.5.1	Facilities will properly seal all penetrations.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 4 The eighth floor corridor by stairwell E has a painted sprinkler head. NFPA 1, Fire Code, Chapter 13.3.3.5.1.8	UNT will remove paint from the sprinkler head.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 5 The following locations have holes in the fire doors or are missing parts. ▢ Stairwell D seventh floor holes in door ▢ Stairwell D sixth floor holes in door ▢ Stairwell E fifth floor hole in door ▢ Stairwell E third floor latch plate missing ▢ Stairwell D third floor hole in door and latch plate missing ▢ Stairwell D first floor latch plate missing	Facilities will repair doors and replace parts.	NA	10/1/2016	Closed

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External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B

Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 6
Stairwell E on the fourth floor is missing the stairwell identification sign.
NFPA 1, Fire Code, Chapter 10.12.3.1 | Facilities will replace sign. | NA | 9/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-B

Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 7
The glass double doors on the first floor separating the residential corridor from the main lobby area lack a 90 minute fire rating. Provide documentation that these doors are not installed in a two hour rated fire wall.
NFPA 1, Fire Code, Chapters 12.7.4.1 and 12.7.4.2 | UNT will provide documentation. | NA | 12/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-B

Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 8
Room 213B has a power strip plugged into a multi outlet adapter.
NFPA 1, Fire Code, Chapter 11.1.6.2 | Power strip was removed from the multi outlet adapter. | NA | NA | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-B

Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 9
The Tower B elevator machinery room fire extinguisher lacks a current inspection tag. The tamper seal is dated 2014.
NFPA 1, Fire Code, Chapter 4.5.8.1 | Fire Extinguisher was inspected and tag was added. | NA | NA | Closed |
| External | State Auditor's Office | Fiscal Year 2017 | 17-314 | Governance and Regulatory Compliance | State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2016 | UNT | For 4 (7 percent) of 61 students tested, the University of North Texas (University) did not accurately verify certain required items on the students' FAFSAs, and it did not always update its records and request updated ISIRs as required. | NA | Accurately and adequately verify all required FAFSA information for students selected for verification and request updated ISIRs when required. | Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement the corrective action plan.

Management reviewed manual errors with the employees and made changes to improve its verification entry, review, and monitoring process of completed verifications. | Dena Guzman-Torres and Lacey Thompson | 6/1/2016 | Closed |
| External | State Auditor's Office | Fiscal Year 2017 | 17-314 | Governance and Regulatory Compliance | State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2016 | UNT | For 4 (7 percent) of 61 students tested, the University of North Texas (University) did not accurately verify certain required items on the students' FAFSAs, and it did not always update its records and request updated ISIRs as required. | NA | Improve its process for monitoring completed verifications to ensure that it identifies and corrects errors. | Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement the corrective action plan.

Management reviewed manual errors with the employees and made changes to improve its verification entry, review, and monitoring process of completed verifications. | Dena Guzman-Torres and Lacey Thompson | 6/1/2016 | Closed |
| External | State Auditor's Office | Fiscal Year 2017 | 17-314 | Governance and Regulatory Compliance | State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2016 | UNT | The University of North Texas (University) did not correctly determine the 60 percent completion point for the Spring 2016 term. | NA | Accurately determine the number of days in scheduled breaks, and calculate returns of Title IV funds correctly based on the period of enrollment excluding scheduled breaks. | Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement the corrective action to further improve the processes.

The Office of the Registrar and the Office of Financial Aid updated its procedures to verify the accuracy of the number of days in scheduled breaks to ensure calculations for the Return of Title IV funds are correct based on the period of enrollment excluding scheduled breaks. | Bryan Heard, Melissa Boyer, and Lacey Thompson | 7/1/2016 | Closed |
| External | State Auditor's Office | Fiscal Year 2017 | 17-314 | Governance and Regulatory Compliance | State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2016 | UNT | The University of North Texas (University) did not correctly determine the 60 percent completion point for the Spring 2016 term. | NA | Return Title IV funds within required time frames. | Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement the corrective action to further improve the processes.

The Office of the Registrar and the Office of Financial Aid updated its procedures to verify the accuracy of the number of days in scheduled breaks to ensure calculations for the Return of Title IV funds are correct based on the period of enrollment excluding scheduled breaks, | Bryan Heard, Melissa Boyer, and Lacey Thompson | 7/1/2016 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2017	17-314	Governance and Regulatory Compliance	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2016	UNT	For 2 (3 percent) of 61 students tested who had a status change, the University did not report the status change to NSLDS in a timely manner.	NA	The University should report accurate status changes and effective dates to NSLDS in a timely manner.	Management is attentive to the U.S. Department of Education requirements associated with Student Status Changes. Management has updated and implemented business controls to ensure accurate and timely reporting to the National Student Clearinghouse and the National Student Loan Data System for all students who have status changes. The Office of the Registrar has implemented the following to ensure the timely and accurate reporting of enrollment:	Bryan Heard	12/1/2016	Closed
External	Texas Commission on Environmental Quality	Fiscal Year 2017	1383302	Governance and Regulatory Compliance	Notice of Violation	UNT	Failure to prevent the unauthorized release of laboratory wastewater under the Science Research Building.	NA	The facility is required to determine the full extent of contamination and complete remedial actions, pursuant to Title 30 Texas Administrative Code Chapter 350. The facility is also requested to submit documentation that these actions have been completed, for review and approval, to the TCEQ DFW Region Office.	On July 19, 2016, the facility submitted adequate analytical results for the Synthetic Precipitation Leaching Procedure (SPLP) analysis that determined the chemicals of concern's (arsenic, cadmium, lead, silver) leachability for the affected soils. As the levels are below the PCLs for all constituents of concern, the release is not subject to TRRP; and in concurrence with the TCEQ Remediation Division, no additional remedial activities are required. Therefore, the alleged violation is resolved.	NA	NA	Closed
External	Texas Department of State Health Services	Fiscal Year 2017	2016005729	Governance and Regulatory Compliance	Incident Inspection	UNT	This notice is to acknowledge that the Texas Department of State Health Services (DSHS) conducted an inspection of or visited your business on the date listed above. The information that has been gathered is subject to further department review, and you may receive additional correspondence as a result.	NA	No recommendations/issues.	No recommendations/issues.	NA	NA	N/A
External	CPRIT	Fiscal Year 2017	NA	Research	Cancer Prevention and Research Institute of Texas Program (CPRIT) - Specific Audit Report for year ended August 31, 2016	UNTHSC	In our opinion, the University of North Texas System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its CPRIT program for the year ended August 31, 2016. This audit was outsourced to BKD, LLP.	NA	None	NA	NA	NA	N/A
External	Accreditation Council for Pharmacy Education	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Review for Pharmacy Education Accreditation	UNTHSC	Accreditation Council for Pharmacy Education	NA	None	NA	NA	NA	N/A
External	Texas Department of Licensing	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Boiler Inspections	UNTHSC	Boiler Inspections	NA	NA	NA	NA	NA	N/A
External	Communication Concepts	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Alarm and Emergency Communication System Inspection	UNTHSC	Fire Alarm and Emergency Communication System Inspection	NA	NA	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management; AIG	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Property All Risk Survey	UNT	16-11-01 Electrical Preventative Maintenance - Conduct the following tests on liquid filled transformers according to NFPA 70: 1. Annual oil gas analysis 2. Insulation resistance every 3 to 5 years 3. Insulation power factor every 3 to 5 years 4. Turns ratio test every 3 to 5 years	NA	Thorough testing can detect deteriorating conditions before a failure occurs, allowing for corrective action to be taken to ensure the transformer functions properly.	Will consider options.	NA	NA	Closed
External	State Office of Risk Management; AIG	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Property All Risk Survey	UNT	16-11-02 Roof Inspections - Develop an in-house roof inspection program. The inspection should check the general condition of the roof coverings, perimeter flashings, gutters, drains, ventilators and other roof-mounted equipment. Any foreign items such as bolts, tools, trash, etc. should be removed from the roofs. The inspections should initially focus on identifying water ponding and cleaning drains.	NA	The inspections should initially focus on identifying water ponding and cleaning drains as needed. During the survey several ponding areas were observed at the Performing Arts Center. It was noticed that the reason for the ponding was due to blocked drains from lack of cleaning. The inspection program should extend to all roofs on the campus, focusing on the ones with blocked drain issues.	Wil consider.	NA	NA	Closed
External	State Office of Risk Management; AIG	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Property All Risk Survey	UNT	16-11-03 Flammable Liquids Cabinet (Radio TV Film and Performing Arts) - Store the flammable/combustibles liquids (paints, primers, etc.) located in the stage work shop of the Radio, TV, Film, and Performing Arts building in flammable/combustible liquids storage cabinets meeting the requirements of NFPA 30.	NA	Flammable and combustible liquids present a significant fire hazard should they ignite. An unconfined spill fire can spread over large areas overtaxing sprinkler systems and resulting in significant property damage and interruption to business operations. Locating the liquids in a storage cabinet lessens the likelihood they will ignite and provides a form of confinement	Will complete.	NA	NA	Closed
External	State Office of Risk Management; AIG	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Property All Risk Survey	UNT	16-11-04 Clean Agent Extinguishers (Radio TV Film and Performing Arts) - Provide clean agent type extinguishers inside the control rooms and the server rooms of the TV and Film areas according to NFPA 10 - Standard for Portable Fire Extinguishers.	NA	High valued electronic equipment is located in this area. In case of fire in the equipment, the agent inside the ABC extinguisher will immediately damage all of the equipment.	Will consider.	NA	NA	Closed
External	Texas Higher Education Coordinating Board	Fiscal Year 2017	NA	Research	Teacher Quality Award Desk Review	UNT	1. CFDA #84.367, Award #12912/14289, Teacher Quality, Category 2: Participant Costs: Supporting Documentation In accordance with OMB Circular A-21 Appendix A€, "The accounting practices of individual colleges and universities must support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to sponsored agreements." The questioned cost is the $0.81 overage for a CAST reimbursement. Reimbursement request was submitted for a total of $98.54 however, $99.35 was reimbursed.	NA	It is recommended that the University of the North Texas reimburse the THECB $0.81 and tighten controls to ensure adequate documentation with future allowable Teacher Quality Grant expenses.	NA	NA	NA	Closed
External	Texas Higher Education Coordinating Board	Fiscal Year 2017	NA	Research	Teacher Quality Award Desk Review	UNT	2. CFDA #84.367, Award #12912/14289, Teacher Quality, Category 3: Non Participant Meeting and Travel Costs: Meals Incurred During Travel In accordance with 3 CFR 200.474(a), "Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity. Such costs may be charged on an actual costs basis, on	NA	It is recommended that the University of North Texas a) reimburse the THECB $6.00, b) tighten controls to ensure compliance with future Teacher Quality grant travel, and c) review other meal expenses incurred during travel reimbursed by Teacher Quality to verify that there are no additional overcharges.	NA	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Higher Education Coordinating Board	Fiscal Year 2017	NA	Research	Teacher Quality Award Desk Review	UNT	3. CFDA #84.367, Award #12912/14289, Teacher Quality, Category 3: Non Participant Meeting and Travel Costs: Unallowable Expenses In accordance with 2 CFR 200.403(a), "Costs must meet the following general criteria in order to be allowable under Federal awards: be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles." The questioned cost is the $75 fee incurred for employee CR's flight change.	NA	It is recommended that the University of North Texas reimburse the THECB $75 and tighten controls to ensure compliance with factors affecting allowability of costs.	NA	NA	NA	Closed
External	Texas Department of Family and Protective Services	Fiscal Year 2017	NA	Research	Fiscal Year 2017 Final Monitoring Report HIPPY contract, #530-17-0016-00001	UNT	Programmatic Finding P01: Inconsistent and unclear program model guidance Situation: UNT has provided inconsistent and/or unclear guidance regarding the HIPPY program model components and implementation processes. Example include: -Inconsistent information around caseload sizes for home visitors provided to DFPS-PEI and PEI-funded HIPPY sites;	NA	Recommendation: UNT should submit a plan that outlines how it will ensure that clear, consistent guidance will occur between UNT, DFPS PEI and all PEI-funded HIPPY Contractors. The plan should include how UNT will provide program-related information and updates to DFPS PEI and PEI-funded HIPPY sites in a timely manner, ensuring that all parties have the same information at all times.	Contractor's Response: "We respectfully dispute this finding." PEI's Reply: DFPS PEI notes that UNT HIPPY disputes this Programmatic Finding. After careful review and consideration, DFPS PEI has made the determination to uphold the finding. DFPS PEI's experience is that the overall model guidance should be more clear and consistent. This should include detailed written documentation of specific changes or variances granted, as well as proactive communication and training to	NA	NA	Closed
External	Texas Department of Family and Protective Services	Fiscal Year 2017	NA	Research	Fiscal Year 2017 Final Monitoring Report HIPPY contract, #530-17-0016-00001	UNT	Programmatic Finding P02 (now an observation): Lack of responsiveness and detailed information Situation: On multiple instances, UNT has not responded to emails from DFPS PEI. For example, the Early Childhood Lead sent multiple emails requesting a list of upcoming site visits. UNT responded after multiple requests, but by that point, most of the site visits had already occurred. Of the last two site visits on the list, one was canceled and one was still pending . The Early Childhood Lead was unable to accompany UNT on a site visit because of this	NA	Recommendation: UNT should submit a plan to address the concerns around responsiveness and lack of detailed information. This plan should propose specific protocols for response times, which will be negotiated with DFPS PEI. The plan should also specify the staff positions that will participate in a monthly check-in call with DFPS PEI Finally, the plan shall include a commitment to providing more detailed reporting on site-specific TA that includes content provided, specific strategies or support provided and strengths and challenges	Contractor's Response: "Texas HIPPY staff will respond to emails and phone calls within 5 working days;" "Institute a weekly webinar HIPPY site coordinators to provide opportunities to ask questions and hear responses from staff and each other;" "Texas HIPPY will submit an annual Site Visit Schedule and notify PEIITHV of any changes to the schedule."	Carla Mowell, Director Texas HIPPY, and Keshia Bruno, Assistant Director TX HIPPY.	May 1, 2017 through October 1, 2017	N/A
External	Texas Department of Family and Protective Services	Fiscal Year 2017	NA	Research	Fiscal Year 2017 Final Monitoring Report HIPPY contract, #530-17-0016-00001	UNT	Programmatic Finding P03 (now an observation): Quality of Technical Assistance Situation: In the Spring of 2017, DFPS PEI sought feedback from PEI-funded HIPPY sites regarding the quality of technical assistance from evidence-based model state offices. Of the nine (9) sites implementing the HIPPY model, three sites (33%) indicated	NA	Recommendation: UNT should submit a plan that details how sites will be trained in a timely manner in all areas necessary for program implementation. The plan should include the appropriate UNT-HIPPY point of contact for training and ongoing TA needs for each DFPS PEI funded-site. The plan should also include specific protocols for response times, which will be negotiated with DFPS PEI The plan should reference how any training/technical assistance that cannot be	Contractor's Response: "Over the summer, collaborate with HIPPY USA to revise and clarify the training and support requirements in the accreditation documents, and development of informational materials/training to ensure that sites understand the revised requirements;" "Texas HIPPY staff will utilize "out of the office" notices on email when staff is out of the office as well, and this will include notification as to when they can expect a response to the	Carla Mowell, Director Texas HIPPY, and Keshia Bruno, Assistant Director TXHIPPY.	May 31, 2017 through September 1, 2017	N/A
External	Texas Commission of Law Enforcement	Fiscal Year 2017	7103	Governance and Regulatory Compliance	Texas Commission on Law Enforcement - Racial Profiling Report	UNT Dallas	Racial Profiling Report. No findings.	NA	None.	NA	NA	NA	N/A
External	Myers & Stauffer, LLC	Fiscal Year 2017	N/A	Governance and Regulatory Compliance	1115 Waiver - Telemonitoring Project Demonstration Year 4	UNTHSC	No findings/deficiencies.	N/A	N/A	N/A	N/A	N/A	N/A
External	Myers & Stauffer, LLC	Fiscal Year 2017	N/A	Governance and Regulatory Compliance	1115 Waiver - Telemonitoring Project Demonstration Year 5	UNTHSC	No findings/deficiencies.	N/A	N/A	N/A	N/A	N/A	N/A
External	Communication Concepts	Fiscal Year 2017	N/A	Governance and Regulatory Compliance	Fire Alarm and Emergency Communication System Inspection	UNTHSC	UNTHSC Child Development Center, batteries on field device section of this report are very old and need to be replaced.	N/A	Battery Replacement	Battery condition was changed at time of test by Terry Rogers	Terry Rogers Building Manager	6/29/2017	Closed

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External	Communication Concepts	Fiscal Year 2017	N/A	Governance and Regulatory Compliance	Fire Alarm and Emergency Communication System Inspection	UNTHSC	UNT PCC strobes on fifth floor do not work. Also, some of the strobes on the first floor do not work. Batteries that need to be replaced are: -Parking garage next to panel 4ea. -Sixth floor both sets 4ea. Fire Alarm representative needs to troubleshoot the system in the evening after service hours.	N/A	Complete testing on all alarm signals.	Testing Complete by UNT PD and Terry Rogers Building Manager 2/18/17 at 3:30 PM.	Terry Rogers Building Manager	2/28/2017	Closed
External	Communication Concepts	Fiscal Year 2017	N/A	Governance and Regulatory Compliance	Fire Alarm and Emergency Communication System Inspection	UNTHSC	No findings/deficiencies on UNT May Street & Center for Sleep Medicine buildings.	N/A	N/A	N/A	N/A	N/A	N/A
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNTHSC	17-10-01 Safety: Fall Protection: Ladder Cage SORM noted during the consultation that the metal ladder secured to the wall beneath the grating in the sidewalk between the RES Building and the Library leading down to the transformer pit was missing a required cage.		17-10-01 Safety: Fall Protection: Ladder Cage SORM recommends that the university install an OSHA-compliant cage to this ladder, as per the standard referenced below. Reference: OSHA, 29 CFR 1910.127 and 1910.127(d)(1)(ii)	NA	Matthew Moncus, Director for the Safety Office	3/31/2017 Revised 12/01/2018	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 1 The basement area located under the kitchen has only one means of egress and was formally considered a normally unoccupied space that was used for storage only. Two offices and a large dishwashing unit have been installed in the area. This changed the area use to a normally occupied area since employees now work in the space and a second approved means of egress is now required. (2013 violation) NFPA 1, Fire Code, Chapter 14.9.1.1	In progress, just received final proposal for kitchen basement egress from contractor and are in process of briefing statement and requesting PO. WIP - Exit Being constructed	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 6 The emergency egress floor plans are missing or incorrect and need to be redone. Inspection Number RRO15029B Revised 12/2014 Page 22 of 24 NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 5 The emergency egress floor plans are incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Clay Mixing Room - The clay mixing room contains three large mixers for batch mixing of clays. Clay powder and water are poured into the mixer to create clay of the correct consistency. During the pouring and mixing processes, particulates are released. Particulates should be captured at the source to prevent dust from entering the user's respiratory system. Currently, each mixer is serviced by a local exhaust vent located along the wall next to the mixer. The local exhaust vents are all ducted to a	NA	Install an elephant trunk ventilation system at each workstation where dust is emitted and maintain a capture velocity of 500 fpm at the face of the hood and within one duct diameter of the source and a transport velocity through the ductwork of 4,000 fpm.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Clay Mixing Room - The clay mixing room contains three large mixers for batch mixing of clays. Clay powder and water are poured into the mixer to create clay of the correct consistency. During the pouring and mixing processes, particulates are released. Particulates should be captured at the source to prevent dust from entering the user's respiratory system.	NA	Provide treated make-up supply air sufficient to balance the industrial ventilation system as described above..	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in procedures. In addition, the exposure levels were found to be below regulatory limits in all areas.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Clay Mixing Room - The clay mixing room contains three large mixers for batch mixing of clays. Clay powder and water are poured into the mixer to create clay of the correct consistency. During the pouring and mixing processes, particulates are released. Particulates should be captured at the source to prevent dust from entering the user's respiratory system. Currently, each mixer is serviced by a local exhaust vent located along	NA	Capture particulates in an industrial-type dust filter prior to being vented outside.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory,	N/A	Finding 1 The South East side of the building exterior walkway has dead ends on the second and third floor in excess of the allowed 20	UNT will evaluate the best course of action for completion. Work In Progress - Stairwells being designed	NA	9/1/2019	Open
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing	N/A	Finding 7 The emergency egress floor plans are incorrect and need to be	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 2 The stairwell doors lack the required two hour fire rating throughout the building. NFPA 1, Fire Code, Chapter 12.7.3.1	Doors will be evaluated and labeled properly, or replaced.	NA	3/1/2017 Revised 02/01/2018	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 13 The interior exit stairwell B lacks the required enclosed rated construction. NFPA 1, Fire Code, Chapters 14.6.1.1 and 14.6.1.2	Consultation for appropriate corrective action will need to occur.	NA	1/31/2017 Revised: 10/30/18 (Pending Assessment)	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 14 The interior exit stairwell A lacks the required enclosed rated construction. NFPA 1, Fire Code, Chapters 14.6.1.1 and 14.6.1.2	Consultation for appropriate corrective action will need to occur.	NA	1/31/2017 Revised: 10/30/18 (Pending Assessment)	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Glaze Room - The Glaze Room is used to mix pigments for glazing and coloring of the clay products. The pigments are made of fine powder which may also contain toxic air contaminants, including silica and various metal powders. The powder from the pigments should be captured to prevent student and staff exposure to the dusts and to minimize contamination in the room.	NA	Install an elephant trunk ventilation system at each workstation where dust is emitted and maintain a capture velocity of 500 fpm at the face of the hood and within one duct diameter of the source and a transport velocity through the	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in proceedures. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Glaze Room - The Glaze Room is used to mix pigments for glazing and coloring of the clay products. The pigments are made of fine powder which may also contain toxic air contaminants, including silica and various metal powders. The powder from the pigments should be captured to prevent student and staff exposure to the dusts and to	NA	Provide treated make-up supply air sufficient to balance the industrial ventilation system as described above.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in proceedures. In addition, the exposure levels were found to be below	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Glaze Room - The Glaze Room is used to mix pigments for glazing and coloring of the clay products. The pigments are made of fine powder which may also contain toxic air contaminants, including silica and various metal powders. The powder from the pigments should be captured to prevent student and staff exposure to the dusts and to minimize contamination in the room. Currently, the Glaze Room is serviced by three local exhaust vents and a fume hood ducted to a single exhaust system. The room also contains an air supply and return vent. During the assessment, air was found to be flowing into the room through the return instead of out of the room towards the HVAC unit, as it should have been. Total flow in the Glaze Room was measured at 464 CFM (negative). The room is under 5 to 5.5 Pa negative pressure in comparison to outside, confirming that the room does not have sufficient treated supply air. The current spray booth in the closet is operating as intended and is suitable for spraying glazes. Spraying glazes should only be conducted with the closet door open. In addition to the lack of supply air, the local exhaust vents do not provide sufficient capture velocity at the source to capture the particulates. The capture velocity of the existing exhaust ventilation system is approximately 65-70 fpm. A capture velocity of 500 fpm at the face of the hood face and within one duct diameter of the emission source and a transport velocity through the ductwork of 4,000 fpm is recommended for clay powders, metal powders, and for	NA	Capture particulates in an industrial-type dust filter prior to being vented outside.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in proceedures. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Honors Hall Honors Hall is a five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 2 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 2 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Kiln Room - The Kiln Room contains six electric kilns used for baking clay products. Temperatures of the kilns can reach over 1,000°F. Each kiln has an individual vent for circulating air through the kiln. When the clay is baked, organic matter in the clay is oxidized which can release carbon monoxide and other combustion gases. In addition, toxic materials in the glazes can vaporize or release toxic gases.1 Currently, the Kiln Room is serviced by a single supply vent and several return openings. The returns are not ducted, and there is an air supply duct located immediately above the kiln room on the roof. Total flow in the Kiln Room was measured at 574 CFM (negative flow), indicating that air was flowing into the room.	NA	Modify the current HVAC ventilation to prevent untreated outdoor air from entering the space.	Risk Management is working with Facilities to determine a plan of action.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Kiln Room - The Kiln Room contains six electric kilns used for baking clay products. Temperatures of the kilns can reach over 1,000°F. Each kiln has an individual vent for circulating air through the kiln. When the clay is baked, organic matter in the clay is oxidized which can release carbon monoxide and other combustion gases. In addition, toxic materials in the glazes can vaporize or release toxic gases.1 Currently, the Kiln Room is serviced by a single supply vent and several return openings. The returns are not ducted, and there is an air supply duct located immediately above the kiln room on the roof. Total flow in the Kiln Room was measured at 574 CFM (negative flow), indicating that air was flowing into the room.	NA	Provide treated make-up supply air sufficient to balance the exhaust system(s).	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in proceedures. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 1 The emergency egress floor plan diagram signs are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 11 (Noted on 2011 Inspection report) There is a lack of the required fire rated separation in the basement area where the building connects to the RES building. NFPA 1, Fire Code, Chapter 10.1.2; and NFPA 101, Life Safety Code, Chapter 8.2.1.3	A fire separation will be installed. (Note this is on the 1st floor, not the basement).	NA	4/1/2017 Revised 12/01/2018	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 7 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 8 The emergency egress floor plan diagram signs are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 12 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 The door going from the exterior balcony to the main building is equipped with a double-cylinder lock. Balcony occupants could be locked out of the building and unable to egress the balcony. Exterior door assemblies shall be permitted to have key-operated locks from the egress side, provided that the following criteria are met: - There shall be a readily visible and durable sign in letters not less than 1 inch high on a contrasting background and located on or adjacent to the door. This sign shall read as follows: "THIS DOOR TO REMAIN UNLOCKED WHEN THE BUILDING IS OCCUPIED." - The locking devices are of a type that is readily distinguishable as locked. - A key is immediately available to any occupant inside the building when it is locked.	Door hardware will be replaced to allow re-entry from the balcony.	NA	1/31/2017 Revised 12/01/2018	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 2 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639 In process, waiting on signs.	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Print Annex - The Print Annex serves as the printmaking workshop. Printmaking types include printing presses, relief printing, intaglio, monoprinting, and lithography. In each of these activities, solvents containing volatile organic compounds (VOCs) are used to clean equipment after use. Some acids are also used in lithography to etch the printing plates. The professor in the Print Annex reported that several activities, such as spray painting and roller washing, are performed outside or next to the open doors outside to minimize contamination of indoor air.\n\nThe industrial ventilation system in the Print Annex was apparently intended to serve as a local exhaust ventilation, but actually serves as dilution ventilation. Dilution ventilation is not the preferred method of controlling airborne vapors, as airflow volumes are high as are the costs of providing conditioned outside air volumes sufficient for dilution ventilation.	NA	Provide pre-treated make-up supply and ventilation air through either modifications to the air conditioning system or installation of a dedicated outdoor air system, such as a Munters silica gel dehumidification system. The recommended method is the Munters silica gel dehumidification system due to it's decoupling from the air condition system and independent humidity control.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Print Annex - The Print Annex serves as the printmaking workshop. Printmaking types include printing presses, relief printing, intaglio, monoprinting, and lithography. In each of these activities, solvents containing volatile organic compounds (VOCs) are used to clean equipment after use. Some acids are also used in lithography to etch the printing plates. The professor in the Print Annex reported that several activities, such as spray painting and roller washing, are performed outside or next to the open doors outside to minimize contamination of indoor air.\n\nThe industrial ventilation system in the Print Annex was apparently intended to serve as a local exhaust ventilation, but actually serves as dilution ventilation. Dilution ventilation is not the preferred method of controlling airborne vapors, as airflow volumes are high as are the costs of providing conditioned outside air volumes sufficient for dilution ventilation.\n\nThe industrial ventilation system is ducted to above work stations approximately 10-12 feet above the floor. Make-up air for the industrial ventilation system is provided by a vent that opens to the outdoors when the switch for the ventilation system is turned to the "on" position. The industrial ventilation system provides approximately 396 cubic feet per minute (CFM) of airflow out of the building. The pressure of the room was measured to be neutral to the outside.\n\nCooling and heating are provided to the space by two direct	NA	Install elephant trunk local exhaust ventilation at workstations with capture velocities no less than 100 fpm and duct transport velocities no less than 1,000 fpm.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Print Annex - The Print Annex serves as the printmaking workshop. Printmaking types include printing presses, relief printing, intaglio, monoprinting, and lithography. In each of these activities, solvents containing volatile organic compounds (VOCs) are used to clean equipment after use. Some acids are also used in lithography to etch the printing plates. The professor in the Print Annex reported that several activities, such as spray painting and roller washing, are performed outside or next to the open doors outside to minimize contamination of indoor air.\n\nThe industrial ventilation system in the Print Annex was apparently	NA	Install a ventilated paint spray booth designed for spray painting activities of the following size: 6 ft. (width) by 4 ft. (depth).	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in procedures. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Print Annex - The Print Annex serves as the printmaking workshop. Printmaking types include printing presses, relief printing, intaglio, monoprinting, and lithography. In each of these activities, solvents containing volatile organic compounds (VOCs) are used to clean equipment after use. Some acids are also used in lithography to etch the printing plates. The professor in the Print Annex reported that several activities, such as spray painting and roller washing, are performed outside or next to the open doors outside to minimize contamination of indoor air.	NA	Install a ventilated chemical fume hood for roller washing of the following size: 6 ft. (width) by 4 ft. (depth).	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in procedures. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlings Hall Rawlings Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The	NA	VIOLATION 12 There is a lack of building separation where the RES building connects to the EAD building on floors 1, 3, and 4. NFPA 1, Fire Code, Chapter 10.1.2; and NFPA 101, Life Safety Code, Chapter 8.2.1.3	Proper separations will be installed.	NA	6/1/2017 Revised 12/01/2018	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 23 The exit doors in room 240 are equipped with a magnetic locking device and do not incorporate the required operational features. (1) A sensor shall be provided on the egress side, arranged to detect an occupant approaching door leaves that are arranged to unlock in the direction of egress upon detection of an approaching occupant or loss of power to the sensor. (2) Loss of power to the part of the access control system that locks the door leaves shall automatically unlock the door leaves in the direction of egress. (3) Door leaves shall be arranged to unlock in the direction of egress from a manual release device located 40 in. to 48 in. vertically above the floor and within 60 in. of the secured door	Hardware will be installed to deactivate magnetic locks when someone approaches from inside the room.	Bill Jones, Senior Systems Analyst	4/1/2017 Revised 12/01/2018	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 8 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 3 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 6 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms.. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639 Work In Progress - Currently waiting on 3rd floor signs - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 10 The cafeteria emergency exit door threshold is raised approximately four inches above the floor level creating a trip hazard to occupants exiting the building. NFPA 1, Fire Code, Chapter 14.1; and NFPA 101 Life Safety Code, Chapter 7.2.1.3.4	UNT will evaluate the best course of action for completion. Work in Progress - Estimated completion January 2019	NA	1/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	1. AED, CPR, First-Aid Training Each residence hall has an AED (Automated External Defibrillator). Hall Directors and residence hall staff have not received training by UNT to use the AED, administer CPR (Cardiopulmonary Resuscitation), and basic first aid. Each residence hall has a document called a flip chart that provides instructions on procedures to be taken in certain situations. The flip chart is located on the Housing intranet site and at the front desk of each residence hall.	High	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 1.1.a. Provide AED, CPR, and basic first-aid training to Hall Directors, Resident Assistants and Desk Clerks.	1a. Language compelling staff to apply first aid or CPR has been removed from staff operating and instruction flip charts. Voluntary first aid / cpr training will be offered to staff each semester beginning fall 2017	Gina M. Vanacore, Director of Housing and Residence Life	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	1. Commingled Funds When the new chart of accounts went into implementation, Lifelong Learning and Professional Development (LLPD) donations, University of North Texas Retiree Association (UNTRA) fees, and camp and conference revenue and expenses were commingled into the same chart string totaling approximately $620,000 as of August 31, 2017. Upon approval of the Osher Lifelong Learning Institute (OLLI) program at UNT, $100,000 of OLLI grant funds were also commingled in the same unrestricted account. Lifelong Learning and Professional Development (LLPD) staff were keeping shadow spreadsheets to account for all of the separate items and their correlating funds. During the course of this audit, LLPD camps and conferences were transferred to UNT's One Stop Shop, which handles event planning and scheduling services.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development (LLPD): 1.1.b. Reconcile all LLPD funds in the account.	1b./c. Our office is still working with the budget and financial reporting offices to reconcile and verify that all funds (expenses and revenue) are in the correct and appropriate chartstrings as it pertains to (OLLI).	Stephanie Reinke, Director of Lifelong Learning and Professional Development	Orig. 2/28/2018 Rev. 05/15/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	1. Commingled Funds When the new chart of accounts went into implementation, Lifelong Learning and Professional Development (LLPD) donations, University of North Texas Retiree Association (UNTRA) fees, and camp and conference revenue and expenses were commingled into the same chart string totaling approximately $620,000 as of August 31, 2017. Upon approval of the Osher Lifelong Learning Institute (OLLI) program at UNT, $100,000 of OLLI grant funds were also commingled in the same unrestricted account. Lifelong Learning and Professional Development (LLPD) staff were keeping shadow spreadsheets to account for all of the separate items and their correlating funds. During the course of this audit, LLPD camps and conferences were transferred to UNT's One Stop Shop, which handles event planning and scheduling services.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development (LLPD): 1.1.d. Ensure all LLPD activities are moved into separate chart strings to be tracked and reported individually.	1d. Camps and conferences will be managed by "One Stop Shop" effective immediately, thus removing all financial concerns out of the LLPD office. All entities of LLPD: CERT, UNTRA & OLLI all have their own dedicated fund cats and funds, with plans to assign purpose codes for better financial reporting/tracking for all chartstrings.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	Orig. 2/28/2018 Rev. 05/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	1. Computer Use policy needs clarification UNT 14.003 Computer Use policy needs clarification. UNT 14.003 Computer Use policy, section I.B states "The University will not limit access to any information due to its content as long as it meets the standard of legality." Such activity is further defined in section II.A, which states "Criminal and illegal use may involve, but is not limited to, unauthorized access, intentional corruption or misuse of computer resources, theft, obscenity and child pornography."	High	Recommendations for Associate Vice President, Information Services & Accreditation: 1.1.a. The Associate Vice President, Information Services & Accreditation, under authority of the Vice President for Finance and Administration, should convene a series of discussions with senior-level officials in Academic and Student Affairs, campus and System IT professionals and the UNT System Office of General Counsel to identify evolutions in campus missions, operations and environments and evaluate where and how	1a. We agree. Dr. Clark will convene the series of discussions with senior level officials. In the changing and evolving world of technology, we know that it is important to investigate the evolution of technology and establish a mission and operational policy that helps to guide the increasing use of technology at the UNT campus. It will be important to define the elements of technology and to determine proper protocol for information/cyber security.	Dr. Allen Clark, Associate Vice President for Information Services and Transportation, UNT	12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	1. Computer Use policy needs clarification UNT 14.003 Computer Use policy needs clarification. UNT 14.003 Computer Use policy, section I.B states "The University will not limit access to any information due to its content as long as it meets the standard of legality." Such activity is further defined in section II.A, which states "Criminal and illegal use may involve, but is not limited to, unauthorized access, intentional corruption or misuse of computer resources, theft, obscenity and child pornography."	High	Recommendations for Associate Vice President, Information Services & Accreditation: 1.1.b. Assign responsibility for amending UNT 14.003 Computer Use policy per the committee's decisions.	1b. We agree. Based on the committee's findings, the Computer Use Policy will be assigned for an update by the appropriate individual.	Dr. Allen Clark, Associate Vice President for Information Services and Transportation, UNT	12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT	1. International Travel Registration Control Process An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally. Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure.	High	Recommendations for Doug Welch, Executive Director Risk Management Services: 1.2.a. Develop a procedure to reconcile TBA forms received from UNT System Business Support Services Travel Department, to UNT Risk Management's international travel registration database.	2a. Once UNT System Travel Office begins forwarding TBA (Travel Budget Authorization) forms for international travel, UNT Risk Management Services will utilize those forms to verify whether a traveler has registered the documented trip on the TBA form with Risk Management Services. This will be done by reconciling the information on the TBA form with previously submitted travel registrations, which are housed in an online Webform and in an internal excel document	Doug Welch, Executive Director Risk Management Services	4/20/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT	1. International Travel Registration Control Process

An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally.
Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure. | High | Recommendations for Doug Welch, Executive Director Risk Management Services:

1.2.b. Develop a procedure to follow up on any discrepancies identified, which includes contacting and directing traveler to register their international travel prior to departure and escalation to supervisor and/or management if necessary. | 2b. The following procedures will be utilized to follow up on any discrepancies identified:
i. Will notify traveler via email of the need to register their trip with Risk Management Services within 5 business days of receipt of notice or within the next 2 business days if the departure date is within 5 business days. If traveler fails to comply;
ii. Will notify traveler and their supervisor via email of the need to register the traveler's trip with Risk Management Services immediately upon receipt of notice. If travel is not registered within one business day;
iii. Will notify traveler, their supervisor, and the next level of authority via email the need to register travel immediately upon receipt of notice. If travel is not registered within one business day;
iv. Will notify UNT Institutional Compliance, the traveler, their supervisor, and all other appropriate lines of authority, up to the VP of the occurrence of non-compliance with UNT System's travel regulation | Doug Welch, Executive Director Risk Management Services | 4/20/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-415 UNT | Governance and Regulatory Compliance | Faculty and Staff International Travel Audit | UNT System | 1. International Travel Registration Control Process

An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally.
Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure. | High | Recommendation for Rachel Burlage, UNT System Policy Manager:

1.3.a. Revise UNT System travel policy for consistency with UNT System Regulation 08.15000. | 3a. I will revise UNT System Administration travel policy for consistency with UNT System Regulation 08.15000. | Rachel Burlage, UNT System Policy Manager | 2/28/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-415 UNT | Governance and Regulatory Compliance | Faculty and Staff International Travel Audit | UNT | 1. International Travel Registration Control Process

An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally.
Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure. | High | Recommendation for Stephanie McDonald, UNT Policy Manager:

1.4.a. Revise UNT travel policy for consistency with UNT System Regulation 08.15000. | 4a. Will route the language below through the institution policy revision process.
Potential additional language: "all UNT System Administration and Institution travel must comply with the requirements detailed in the UNT System Travel Guidelines, including individual responsibility for registering international travel through UNT Risk Management prior to departure". | Stephanie McDonald, UNT Policy Manager | 5/1/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNTHSC	1. International Travel Registration Control Process An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally. Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure.	High	Recommendation for Desiree Ramirez, Chief Compliance and Enterprise Risk Officer, UNTHSC 1.5.a. Establish a UNTHSC travel policy consistent with UNT System Regulation 08.15000.	5a. UNTHSC will work with the other campuses to create a consistent policy with applicable procedures and related policies.	Greg Anderson, Executive Vice President for Finance and Chief Financial Officer and Anuja Ghorpade, Interim Vice President for Research	4/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT Dallas	1. International Travel Registration Control Process An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally. Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure.	High	Recommendation for HD Stearman, Assistant Vice President for Accreditation, Planning and Policy: 1.6.a. Establish a UNT Dallas travel policy consistent with UNT System Regulation 08.15000.	6a. The management action plan is to look at the UNT System regulation and tailor our policy to track the regulation.	H.D. Stearman, Assistant Vice President Accreditation, Planning, Office of Provost (UNT Dallas)	Exp: 3/1/2018 Rev.: 09/01/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to	High	Recommendations for the Provost: 1.1.a. Prohibit Clinic personnel (i.e. faculty, staff) and students from using any personal electronic and external devices (i.e. iPad, smartphones, laptops, flash and hard drives, etc.) to record and/or store PHI.	1a. To ensure security we discontinued the use of personal electronic and external devices to record or store PHI in the clinic. We have purchased four (4) University Mini iPads to be used in therapy rooms. We need to purchase additional university equipment for the remaining therapy rooms.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI. b. We were informed by the Interim Director that graduate students documented their session notes on their personal computers/laptops at home. The Clinic did not have a protocol or procedure for ensuring that the patient health records on students' personal computers/laptops were encrypted or properly sanitized after the	High	Recommendations for the Provost: 1.1.b. Require that all patient PHI to be stored on encrypted University issued devices. Create a log to document all University devices provided to employees/students. Once the semester ends, retrieve all issued devices and reconcile what it is documented on the log to ensure all devices have been returned.	1b. We worked with the University of North Texas at Dallas OIT department to implement recording equipment and secure recording software, Panopto, which works well for general recording and review. The Panopto data is encrypted in both transfer and resting state. OIT has a log of all University (laptops, iPads, etc.) used by faculty and staff in the clinic therapy rooms. To ensure security we discontinued the using personal devices outside of the clinic to record PHI. We will create a log to document all University devices checked out to faculty, staff, or students for clinical use. We will develop a corresponding policy and procedure indicating steps for retrieving issued devices and reconciling all information and devices each semester. We will work with OIT to ensure all devices are sanitized once a semester.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the	High	Recommendations for the Provost: 1.1.c. Develop medical record privacy guidelines for Clinic personnel (i.e. faculty, staff) and students to help ensure confidentiality of PHI (written, verbal or electronic) are in compliance with the Texas Medical Records Privacy Act.	1c. Counseling faculty are reviewing current Masters and Practicum handbooks and will develop medical record privacy guidelines that align with the Texas Medical Records Privacy Act for all faculty, staff, and students. We will make sure the guidelines are included in both the counseling program's Masters Handbook and the Practicum Handbook.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the	High	Recommendations for the Provost: 1.1.d. Work with the Office of General Counsel to determine appropriate action in regards to inappropriate safeguarding of PHI in compliance with the Texas Medical Records Privacy Act.	1d. We will develop procedures to certify the appropriate safeguarding of PHI. The Counseling Program Coordinator and the Dean of Human Services need to work with General Council to determine appropriate actions needed to safeguard PHI in accordance with Texas Medical Records Privacy Act.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI.	High	Recommendations for the Provost: 1.1.e. Require Clinic personnel (i.e. faculty, staff) and students to lock the doors when no authorized personnel are present at the Clinic to prevent any unauthorized access to PHI.	1e. To ensure security we changed the locks on the entrance and exit doors to the Clinic. Locks to the Director's office, the Administrative Assistant's office, and to the computer workroom have been changed, and access restricted. Each semester counseling faculty and students will need to get their identification cards activated with the campus police to gain access to the clinic entrance and backdoor.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI. b. We were informed by the Interim Director that graduate students	High	Recommendations for the Provost: 1.1.f. Store graduate student workroom and PHI filing cabinet keys in a locked drawer which is only accessible to the Administrative Specialist and Clinic Director.	1f. To ensure security faculty and students no longer have access to the administrative assistant's office where keys to all locked file cabinets in the clinic are stored in a locked drawer. PHI is now stored in the back graduate student workroom in locked file cabinets that remain locked at all times. PHI files are only accessible to the Administrative Specialist and Clinic Director. The door to the graduate student workroom remains locked at all times.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information

During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI. b. We were informed by the Interim Director that graduate students | High | Recommendations for the Provost:

1.1.g. Develop and provide a mandatory annual PHI state and federal law training to Clinic personnel (i.e. faculty, staff) in order for them to properly carry out their duties at the Clinic. For students, this training should be mandatory each semester. | 1g. To ensure students and faculty receive appropriate training on confidentiality, we are conducting research to access the most applicable package of training and certification materials, develop procedures for administering the training and verifying compliance. Dr. Trigg Even is researching is working to identify HIPAA/HB300 training and certification options to use to provide mandatory annual PHI state and federal law training for Clinic personnel and for students each semester. Policies and procedures related to mandatory training will be stored in the clinic director's office. | Betty Stewart, Provost/ Executive Vice President of Academic Affairs | 8/31/2019 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-413 DAL | Governance and Regulatory Compliance | Community Counseling Clinic Audit | UNT Dallas | 1. Protected Health Information

During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI. | High | Recommendations for the Provost:

1.1.h. Require all Clinic personnel (i.e. faculty, staff) and students to sign a written or electronic statement attesting to the completion of the training and retain documentation in accordance with the Texas Medical Records Privacy Act. | 1h. Verifying compliance and training for counseling personnel, faculty, and students working in the clinic will be the responsibility of the Clinic Director and the Counseling Program Coordinator working with the Administrative Specialist. The administrative specialists will retain documentation of written or electronic statements, attesting to the completion of the training, in student files. We need to develop procedures for administering confidentiality training and develop a process for attesting completion of training. | Betty Stewart, Provost/ Executive Vice President of Academic Affairs | 8/31/2019 | Open |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-413 DAL | Governance and Regulatory Compliance | Community Counseling Clinic Audit | UNT Dallas | 1. Protected Health Information

During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash | High | Recommendations for the Provost:

1.1.i. Develop a University policy regarding PHI privacy regulations and submit to the Office of General Council for review and approval. | 1i. Counseling faculty will work to develop policies and procedures regarding PHI privacy regulations. Once the documents are created we will submit them to the office of General Council for review and approval | Betty Stewart, Provost/ Executive Vice President of Academic Affairs | 8/31/2019 | Open |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-413 DAL | Governance and Regulatory Compliance | Community Counseling Clinic Audit | UNT Dallas | 1. Protected Health Information

During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the | High | Recommendations for the Chief Financial Officer and the Director of Office of Information Technology:

1.2.a. Sanitize and re-image all computer workstations and server. | 2a. Hard drives were pulled from the counseling clinic lab computers on September 25, 2017. OIT completed sanitizing according to Department of Defense standards (DOD 5220.22) hard drives on October 4, 2017. | Jim Main, Chief Financial Officer and Kevin Rocha, Director of Office of Information Technology (OIT) | 8/31/2019 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-413 DAL | Governance and Regulatory Compliance | Community Counseling Clinic Audit | UNT Dallas | 1. Protected Health Information

During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). | High | Recommendations for the Chief Financial Officer and the Director of Office of Information Technology:

1.2.b. Ensure default passwords are changed immediately upon acquisition. | 2b. The former recording system, Salient's hard drives was removed. On October 3, 2017 and were destroyed on October 6, 2017 to ensure security. | Jim Main, Chief Financial Officer and Kevin Rocha, Director of Office of Information Technology (OIT) | 8/31/2019 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information\n\nDuring our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following:\na. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI.\nb. We were informed by the Interim Director that graduate students documented their session notes on their personal computers/laptops at home. The Clinic did not have a protocol or procedure for ensuring that the patient health records on students' personal computers/laptops were encrypted or properly sanitized after the semester ended.\nc. We were informed by the Interim Director and the Administrative Specialist that graduate students were asked to record counseling sessions on their personal iPad and/or laptop since January 2014 when the Clinic's recording equipment were not operating. This practice stopped at the beginning of Spring 2017 semester.\nd. Recorded sessions on the Clinic's recording equipment were stored	High	Recommendations for the Chief Financial Officer and the Director of Office of Information Technology:\n\n1.2.c. All servers containing sensitive and confidential information should be set up on a secure network.	2c. To ensure security all computers will authenticate students at sign-in so that students use their university-issued computer account ID. The clinic's shared computer account is de-activated. Local login was only available on lab desktops and not reinstituted after sanitation.	Jim Main, Chief Financial Officer and Kevin Rocha, Director of Office of Information Technology (OIT)	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information\n\nDuring our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following:\na. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI.\nb. We were informed by the Interim Director that graduate students documented their session notes on their personal computers/laptops at home. The Clinic did not have a protocol or procedure for ensuring that the patient health records on students' personal computers/laptops were encrypted or properly sanitized after the semester ended.\nc. We were informed by the Interim Director and the Administrative Specialist that graduate students were asked to record counseling sessions on their personal iPad and/or laptop since January 2014 when the Clinic's recording equipment were not operating. This practice stopped at the beginning of Spring 2017 semester.\nd. Recorded sessions on the Clinic's recording equipment were stored	High	Recommendation for the Chief Financial Officer, Dean for School of Human Services, and Director of Office of Information Technology to collaborate with UNT System Chief Information Security Officer to:\n\n1.3.a. Develop a written security plan to protect the data and technology used by the Counseling Clinic. The plan should at a minimum, include the following:\n• Relocate the server to the UNT Data Center utilizing secure communication protocols to access the data.\n• Software to remove data from all computer workstations on a daily basis.\n• Obtain all University issued devices from the Clinic and sanitize sensitive data at the end of every semester.\n• All portable devices issued to students should be encrypted.\n• Deactivate the Clinic's shared computer account and require Clinic personnel (i.e. faculty, staff) and students to use their University issued computer account or unique ID while using the Clinic's workstations.\n• Secure back-up and disaster recovery capabilities.	3a. We will collaborate with Charlotte Russell to ensure security standards and procedures are clearly documented. To ensure security, data was removed from all computer stations in the graduate student workroom. We are working with the OIT department to ensure that all computer stations have "deep freeze" software installed so that every time the machine starts it is wiped clean, and sanitized after each use. To ensure security, all portable devices used in the clinic are issued to students will be encrypted. We will work with OIT to secure back-up and disaster recovery capabilities.	Jim Main, Chief Financial Officer, Constance Lacy, Dean of School of Human Services, and Kevin Rocha, Director of Office of Information Technology in collaboration with Charlotte Russell, UNT System Chief Information Security Officer	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-109 HSC	Governance and Regulatory Compliance	UNTHSC IT Change Management	UNTHSC	1. Segregation of Duties: Segregation of duties did not exist between the development of new code to bringing the code into the production environment. No evidence was produced to show that segregation of duties existed during change management between the development and production environment.	High	Recommendations for Chief Information Officer, ITS: 1. 1a. Strengthen controls around moving code changes into production by: • Acquiring and implementing a configuration management system, or if that is not feasible; • Designating more resources for development changes over critical applications.	We are adding resources/reassigning duties to expand the development pipeline to include Quality Assurance (QA). QA will review code before it is moved into Staging and Production. The addition of QA into the production pipeline for segregation of duties will occur in the second quarter of 2017.	Anthony Tissera, Director of Product Development and Engineering, Information Technology Services	6/30/2017 Rev. 08/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	1. The box offices in the College of Music are in noncompliance with Payment Card Industry Data Security Standard (PCI DSS). CampusGuard conducted a PCI DSS compliance review of UNT in May 2016. The review covered various areas, including the box office in the Murchison Performing Arts Center (MPAC). The CampusGuard PCI DSS compliance review report identified various instances of noncompliance with PCI DSS, including: ▫ General use workstations being used for payment processing; ▫ No procedures related to a monitoring program for point of interaction devices; and ▫ A need to verify that there is an annual check of compliance for third party service providers with whom cardholder data is shared. Based on communication with the Associate Dean for Operations, MPAC Business Manager, and Network Manager, the College of Music did not receive the CampusGuard PCI DSS compliance review report. The MPAC Business Manager said that he was not aware of any corrective action to address the issues identified during the CampusGuard PCI DSS review. In addition to the box office in the MPAC, the College of Music maintains a box office in Voertman Concert Hall. The Voertman Concert Hall box office was not included in the May 2016 CampusGuard PCI DSS review. Internal Audit observed the box office	High	Recommendations for C. Aaron LeMay, Associate Vice Chancellor and System Controller: 1.1.a. Coordinate with the College of Music to correct the findings identified in the Murchison Performing Arts Center box office during the CampusGuard PCI DSS compliance review.	1a. Management concurs with this finding and will: ▫ Create a segregated payment system on the point of sale stations in the Murchison box office. Estimated completion date of September 29, 2017. ▫ Develop comprehensive controls to strengthen PCI compliance at the Murchison. This will be part of a campus wide effort. Estimated completion date of December 31, 2017.	C. Aaron LeMay, Associate Vice Chancellor for Finance and System Controller	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	1. The box offices in the College of Music are in noncompliance with Payment Card Industry Data Security Standard (PCI DSS). CampusGuard conducted a PCI DSS compliance review of UNT in May 2016. The review covered various areas, including the box office in the Murchison Performing Arts Center (MPAC). The CampusGuard PCI DSS compliance review report identified various instances of noncompliance with PCI DSS, including: ▫ General use workstations being used for payment processing; ▫ No procedures related to a monitoring program for point of	High	Recommendations for C. Aaron LeMay, Associate Vice Chancellor and System Controller: 1.1.b. Review PCI DSS compliance in the Voertman Concert Hall box office and coordinate with the College of Music to correct any issues identified.	1b. Management agrees with this finding and will: ▫ Create a segregated payment system on the point of sale stations in the Voertman box office. Estimated completion date of September 29, 2017. ▫ Review PCI compliance in the College of Music Voertman Concert Hall. Estimated completion date of December 31, 2017. ▫ Develop comprehensive controls to strengthen PCI compliance at the Murchison. This will be part of a campus wide effort. Estimated completion date of December 31, 2017.	C. Aaron LeMay, Associate Vice Chancellor for Finance and System Controller	12/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record	High	Recommendations for UNT Senior Director, Registrar: 1.1.b. Separate the certification of completed FERPA training from the form to obtain access to student data, so that all users trained do not automatically receive access.	1b. We agree. The registrar's office will re-engineer current procedures and will separate the certification of completed FERPA training from the form to obtain access to student data, so that all users trained do not automatically receive access.	Lynn McCreary, Registrar, UNT	Exp. Imply. Date: 12/15/2017 Revised Imply. Date: 3/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-007 UNT	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNT	None	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	None	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNTHSC	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. In detail the following was noted: • 15 out of 30 (50%) invoices reviewed had personal checks with checking account numbers not redacted. • 3 out of 30 (10%) invoices reviewed had credit card statements with credit card numbers not redacted.	Moderate	1. Recommendations for the University: a. Mask credit card and bank account information that is uploaded and retained in Enterprise Information System and/or ImageNow, to help ensure sensitive information is not compromised.	1a and 1b - Implement a "Business Expense Reimbursement Checklist" to help reinforce important steps in processing, including masking bank account and credit card information. The checklist will be used by all President Office staff members responsible for preparing reimbursement requests for the president's business expenses and travel expenditures.	Susan Ross, Executive Director, Office of the President	10/27/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNTHSC	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. In detail the following was noted: • 15 out of 30 (50%) invoices reviewed had personal checks with checking account numbers not redacted. • 3 out of 30 (10%) invoices reviewed had credit card statements with credit card numbers not redacted.	Moderate	1. Recommendations for the University: b. Develop a travel/entertainment support checklist to minimize any oversight during preparation of documentation support to enhance completeness and accuracy.	1a and 1b - Implement a "Business Expense Reimbursement Checklist" to help reinforce important steps in processing, including masking bank account and credit card information. The checklist will be used by all President Office staff members responsible for preparing reimbursement requests for the president's business expenses and travel expenditures.	Susan Ross, Executive Director, Office of the President	10/27/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. In detail the following was noted: • 15 out of 30 (50%) invoices reviewed had personal checks with checking account numbers not redacted. • 3 out of 30 (10%) invoices reviewed had credit card statements with credit card numbers not redacted.	Moderate	2. Recommendation for the UNT System: a. Provide training to individuals processing reimbursement to ensure all support documentation reviewed/processed does not contain personally identifiable information (PII). Additionally, when support documentation containing PII is received, we recommend returning the documentation back to the submitter with explanation for the PII to be redacted.	2a - Accounts Payable, UNTS Controller operations will take the following actions: Communicate to all employees and strongly emphasize in Travel process training provided across each component institution, the importance of protecting and redacting personal credit card and bank information on supporting documents submitted through the system. Training will also be provided to Accounts Payable staff to identify any Personally identifiable information (PII) on supporting documents submitted and if any PII is received without redaction, documents will be returned back to the submitter with explanation requiring required PII redaction prior to final processing.	Abdul N Mohammad, Sr. Director of Operations, UNT System, Office of the Controller	4/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	None	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-004 DAL	Governance and Regulatory Compliance	President's Expenditure Review	UNT Dallas	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. Specifically, the bank account number on two personal checks was not redacted.	Moderate	1. Recommendations for the University: a. Mask credit card and bank account information that is uploaded and retained in Enterprise Information System and/or ImageNow, to help ensure sensitive information is not compromised.	1a and b –Effective October 27, 2016, the Office of the President staff will mask all credit card and bank account information to help ensure sensitive information is not compromised. The Office of the President staff will also attend "process reimbursement" training (when available) to ensure we are following the recommended guidelines appropriately.	The Office of the President	10/27/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-004 DAL	Governance and Regulatory Compliance	President's Expenditure Review	UNT Dallas	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. Specifically, the bank account number on two personal checks was not redacted.	Moderate	1. Recommendations for the University: b. Develop a travel/entertainment support checklist to minimize any oversight during preparation of documentation support to enhance completeness and accuracy.	1a and b –Effective October 27, 2016, the Office of the President staff will mask all credit card and bank account information to help ensure sensitive information is not compromised. The Office of the President staff will also attend "process reimbursement" training (when available) to ensure we are following the recommended guidelines appropriately.	The Office of the President	10/27/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-004 DAL	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. Specifically, the bank account number on two personal checks was not redacted.	Moderate	2. Recommendation for the UNT System: a. Provide training to individuals processing reimbursement to ensure all support documentation reviewed/processed does not contain personally identifiable information (PII). Additionally, when support documentation containing PII is received, we recommend returning the documentation back to the submitter with explanation for the PII to be redacted.	2a - Accounts Payable, UNTS Controller operations will take the following actions: Communicate to all employees and strongly emphasize in Travel process training provided across each component institution, the importance of protecting and redacting personal credit card and bank information on supporting documents submitted through the system. Training will also be provided to Accounts Payable staff to identify any Personally identifiable information (PII) on supporting documents submitted and if any PII is received without redaction, documents will be returned back to the submitter with explanation requiring required	Abdul N Mohammad, Sr. Director of Operations, UNT System, Office of the Controller	4/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	No findings/deficiencies.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-408 UNT	Governance and Regulatory Compliance	College of Visual Arts and Design Transitional Audit	UNT	1. Cash Handling: UNT cash handling policies were not consistently followed in the College of Visual Arts and Design. Written cash handling procedures in the College of Visual Arts and Design were either nonexistent or incomplete and did not comply with UNT cash handling policies. Additionally, individuals who receive cash in the College of Visual Arts and Design either do not consistently record cash receipts in a log or do not maintain a cash receipts log at all.	Moderate	1. 1a. Develop written cash handling procedures as required by UNT Policy 10.006.	1a. Mary Braden (Budget Officer) will develop a draft procedure document for the College to be approved by the College Executive Committee, based on the UNT cash handling policy. We will explore the use of a cash handling template that is available for use. Once approved each individual who handles cash will be expected to adhere to these procedures.	Mary Braden, Administrative Coordinator IV; Peter Hyland, Director of the Onstead Institute for Education; Susan Sanders, CVAD Development Director	3/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-408 UNT	Governance and Regulatory Compliance	College of Visual Arts and Design Transitional Audit	UNT	1. Cash Handling: UNT cash handling policies were not consistently followed in the College of Visual Arts and Design. Written cash handling procedures in the College of Visual Arts and Design were either nonexistent or incomplete and did not comply with UNT cash handling policies. Additionally, individuals who receive cash in the College of Visual Arts and Design either do not consistently record cash receipts in a log or do not maintain a cash receipts log at all.	Moderate	1. 1b. Ensure that those individuals who receive cash and checks record the receipt of funds in a log.	1b. The three individuals named will maintain either paper or electronic logs to record their cash handling.	Mary Braden, Administrative Coordinator IV; Peter Hyland, Director of the Onstead Institute for Education; Susan Sanders, CVAD Development Director	3/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-408 UNT	Governance and Regulatory Compliance	College of Visual Arts and Design Transitional Audit	UNT	2. Personally Identifiable Information: Credit card information was not redacted prior to upload in ImageNow.

During our review of travel reimbursement support documentation in ImageNow (Perceptive Content), we noted 3 of 21 travel vouchers (14.3%) where credit card numbers were not redacted prior to upload in the system. Two unredacted account numbers were for corporate credit cards. The other unredacted account number was for a personal credit card. | Moderate | 2. 1a. Mask credit card and bank account information to help ensure sensitive information is not compromised. | 1a. We will immediately begin masking all credit card and bank information. We will send a reminder to all appropriate staff about the recent e-mail that outlined this policy. | Jerry Aul, Administrative Coordinator I | 4/30/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-408 UNT | Governance and Regulatory Compliance | College of Visual Arts and Design Transitional Audit | UNT | 2. Personally Identifiable Information: Credit card information was not redacted prior to upload in ImageNow.

During our review of travel reimbursement support documentation in ImageNow (Perceptive Content), we noted 3 of 21 travel vouchers (14.3%) where credit card numbers were not redacted prior to upload in the system. Two unredacted account numbers were for corporate credit cards. The other unredacted account number was for a personal credit card. | Moderate | 2. 1b. Develop a travel support checklist to minimize any oversight during preparation of documentation support to enhance completeness and accuracy. | 1b. We will ensure a checklist is created and implemented. | Jerry Aul, Administrative Coordinator I | 4/30/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-408 UNT | Governance and Regulatory Compliance | College of Visual Arts and Design Transitional Audit | UNT | 3. Budget Tracking: Personnel in the College of Visual Arts and Design (CVAD) indicated during interviews that they were experiencing difficulties with budget tracking, using PeopleSoft 9.2, and the new chart of accounts.

It was mentioned that the PeopleSoft 9.2 upgrade and implementation of the new chart of accounts has added complexity to the budget tracking process. Personnel stated during interviews that additional resources and guidance on common challenges and issues would be useful. Moreover, CVAD personnel noted difficulty in obtaining clear, sufficient, and timely assistance from the UNT Budget Office. | Moderate | Recommendation for Dean:

3. 1a. Ensure individuals with budget tracking responsibilities have received training related to PeopleSoft 9.2 and the new chart of accounts. Continue to work with the UNT Budget Office to improve and resolve challenges CVAD is experiencing. | 1a. We will check to ensure that staff have indeed participated and if not we will make sure that they seek and participate in appropriate training. As notification of trainings are issued, we will continue to encourage staff to take advantage of these opportunities. | Greg Watts, Dean of the College of Visual Arts and Design | 3/31/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-408 UNT | Governance and Regulatory Compliance | College of Visual Arts and Design Transitional Audit | UNT | 3. Budget Tracking: Personnel in the College of Visual Arts and Design (CVAD) indicated during interviews that they were experiencing difficulties with budget tracking, using PeopleSoft 9.2, and the new chart of accounts.

It was mentioned that the PeopleSoft 9.2 upgrade and implementation of the new chart of accounts has added complexity to the budget tracking process. Personnel stated during interviews that additional resources and guidance on common challenges and issues | Moderate | Recommendation for UNT Budget Office:

3. 2a. Develop a task force or user groups as a mechanism to improve transparency and communication with the campus. This will assist the Budget Office in understanding the challenges the campus is experiencing, improving training materials, and developing support handouts (e.g. FAQ sheets or brochures). | 2a. Since the audit field work was completed for the CVAD transitional Audit, many additional reporting and training resources have been developed and implemented by the UNT Budget office for the UNT campus. Reporting and training requires coordinated efforts between many functional offices, including the UNT System areas of ITSS, Budget, and Financial Reporting and also for UNT's areas of Office of Data Analytics & Institutional Research and Grants Accounting, all of which are needed for correct information for budget to actual financial data. The front line support of Budget Office Analysts positions are fully | Beverly Cotton, Associate Vice President for Budget and Analytics | 4/1/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-408 UNT | Governance and Regulatory Compliance | College of Visual Arts and Design Transitional Audit | UNT | 4. Scholarships: Student Financial Aid and Scholarships' Best Practices for Scholarships and Awards are not consistently followed within the College of Visual Arts and Design.

Internal Audit noted the following in CVAD:

- There are no working departmental scholarship polices;
- Scholarship Committee minutes are not maintained; and
- Scholarship criteria listed in the CVAD scholarship database did not | Moderate | 4. 1a. Create a departmental policy for awarding scholarships. | 1a. Seek guidance from the Scholarship Office on what is an acceptable documentation of a departmental scholarship process. | Jerry Aul, Administrative Coordinator I | 4/30/2017 | Closed |

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-408 UNT	Governance and Regulatory Compliance	College of Visual Arts and Design Transitional Audit	UNT	4. Scholarships: Student Financial Aid and Scholarships' Best Practices for Scholarships and Awards are not consistently followed within the College of Visual Arts and Design. Internal Audit noted the following in CVAD: - There are no working departmental scholarship polices; - Scholarship Committee minutes are not maintained; and - Scholarship criteria listed in the CVAD scholarship database did not match all the criteria in the corresponding donor agreements and other support documentation.	Moderate	4. 1b. Document Scholarship Committee meeting minutes.	1b. Maintain scholarship minutes.	Jerry Aul, Administrative Coordinator I	4/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-408 UNT	Governance and Regulatory Compliance	College of Visual Arts and Design Transitional Audit	UNT	4. Scholarships: Student Financial Aid and Scholarships' Best Practices for Scholarships and Awards are not consistently followed within the College of Visual Arts and Design. Internal Audit noted the following in CVAD: - There are no working departmental scholarship polices; - Scholarship Committee minutes are not maintained; and - Scholarship criteria listed in the CVAD scholarship database did not match all the criteria in the corresponding donor agreements and other support documentation.	Moderate	4. 1c. Ensure that criteria in the CVAD scholarship database correspond with donor agreements and other support documentation.	1c. Review scholarship database to ensure criteria correspond with donor agreements and other support documentation.	Jerry Aul, Administrative Coordinator I	4/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives	High	Recommendations for UNT Senior Director, Registrar: 1.1.c. Change the access authorization form to include the user's job and employment status.	1c. We agree. The registrar's office will redesign the access authorization form to include the users job and employment status.	Lynn McCreary, Registrar, UNT	Exp. Impl. Date: 12/15/2017 Revised Impl. Date: 3/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-109 HSC	Governance and Regulatory Compliance	UNTHSC IT Change Management	UNTHSC	2. Inconsistent Process and Documentation: The change management process and documentation requirements were not being followed. ITS used a combination of software to communicate internally and manage their projects. Documentation for recent changes that were identified as formal could not be produced to prove that the business impact was considered, a back-out plan existed, segregation of duties was maintained, or peer review was conducted. HIM and ITS implement changes to the NextGen application. When a high impact change requires the approval of the NextGen Task Force Committee. Representatives from each clinic attend, and a vote is	Moderate	Recommendations for Chief Information Officer, ITS: 2. 1a. Establish a consistent practice that specifically addresses the following: • Classification process to determine the level of risk and impact of the change; • Requirement for all changes to be documented and kept in one central location; • Document the justification for the change and the impact to business, including the information security impact of the change; • Require formal approval of all high risk or high impact changes	We will transition change management approval and documentation to a centralized location (probably Jira) and educate ITS staff on entering and documenting changes.	Nathan Ribelin, Director, Helpdesk and Client Services, Information Technology Services	3/31/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-109 HSC	Governance and Regulatory Compliance	UNTHSC IT Change Management	UNTHSC	2. Inconsistent Process and Documentation: The change management process and documentation requirements were not being followed. ITS used a combination of software to communicate internally and manage their projects. Documentation for recent changes that were identified as formal could not be produced to prove that the business impact was considered, a back-out plan existed, segregation of duties was maintained, or peer review was conducted. HIM and ITS implement changes to the NextGen application. When a high impact change requires the approval of the NextGen Task Force Committee. Representatives from each clinic attend, and a vote is	Moderate	Recommendations for Chief Operations Officer, UNT Health: 2. 2a. Follow UNTHSC Policy 14.650 UNT Health IT Change Management Policy, specifically: • Document all changes in one central location regardless of classification; • Create a back-out plan as required for changes classified as major; • Document who will be responsible for creating, testing, and implementing the change as part of the Implementation Plan on major changes; • Require a test plan for standard and major changes; and	I agree with the all recommendations listed and expect to have the following items implemented by March 31, 2017: • Create a back-out plan as required for changes classified as major; • Document who will be responsible for creating, testing, and implementing the change as part of the Implementation Plan on major changes; • Require a test plan for standard and major changes; and • Retain evidence of approvals. In collaboration with the IT department I expect to have the following item implemented by September 1, 2017. • Document all changes in one central location regardless of classification	Cynthia Loza, HIM Template Editor, Central Business Services	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-109 HSC	Governance and Regulatory Compliance	UNTHSC IT Change Management	UNTHSC	3. Administrative Input on Risk Assessment: The assessment of mission critical applications and services has not been reviewed by UNTHSC Administration in over a year. After meeting with the Chief Information Officer, it was noted that ITS has not had the opportunity to discuss which applications and services are most critical with administrators of UNTHSC. The Chief Information Officer formulated a risk assessment of UNTHSC applications and services based on her expertise, however it would be beneficial to have an assessment with senior leadership. According to the CIO, input was given by the Business Continuity Lead over a year ago, but that role no longer exists.	Moderate	Recommendations for Chief Information Officer, ITS: 3. 1a. Perform a risk assessment with UNTHSC Administration to risk-rank applications and services and formally identify those critical to the Institution.	The Information Security and Privacy Committee will be assessing and assigning risk for applications and services beginning in the first quarter of 2017.	Information Security and Privacy Committee (Co-Chairs: Chief Compliance Officer and Chief Information Officer).	3/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNT System	1. Conflict of Interest- SYS/UNT/DAL/HSC: Testing identified that all of System Investment Advisory Committee members and component Investment Officers did not complete Conflict of Interest disclosure forms for FY 2016 indicating any personal business relations with a business organization offering to engage in an investment transaction with UNT System, UNT, UNT Dallas and UNTHSC. This finding was also identified on last year's Internal Audit Report 16-004 UNT System, UNT, UNT Dallas and 16-009 UNTHSC FY 2015 Investment Compliance Audit in two separate observations. UNT System Management concurred with Internal Audit's recommendations, but in order to establish a more comprehensive solution with the Office of General Counsel (OGC) and UNT System Human Resources, they were not able to fully implement a Conflict of Interest Disclosure process by the initial implementation date of August 31, 2016. Furthermore, UNTHSC Management concurred with Internal Audit's recommendations and implemented a process, however due to employee turnover, the implemented monitoring process was not sustained.	High	Recommendations for the Associate Vice Chancellor for Treasury: Ensure the following recommendations made in Internal Audit Report #16-004 UNT System, UNT, UNT Dallas are implemented: 1. 1a. Management to work with Office of General Counsel and Human Resources to establish a mechanism, which includes a conflict of interest disclosure form, through which investment officers self-report annually any real or perceived conflicts of interest.	Currently, we have the approved form for investment officers to sign certifying that there are no COI's, which will be sent out to each investment officer by the end of January 2017.	James Mauldin, Associate Vice Chancellor for Treasury and Gary Finney, Director of Human Resources	6/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNT System	1. Conflict of Interest- SYS/UNT/DAL/HSC: Testing identified that all of System Investment Advisory Committee members and component Investment Officers did not complete Conflict of Interest disclosure forms for FY 2016 indicating any personal business relations with a business organization offering to engage in an investment transaction with UNT System, UNT, UNT Dallas and UNTHSC. This finding was also identified on last year's Internal Audit Report 16-004 UNT System, UNT, UNT Dallas and 16-009 UNTHSC FY 2015 Investment Compliance Audit in two separate observations. UNT System Management concurred with Internal Audit's recommendations, but in order to establish a more comprehensive solution with the Office of General Counsel (OGC) and UNT System Human Resources, they were not able to fully implement a Conflict of Interest Disclosure process by the initial implementation date of	High	Recommendations for the Associate Vice Chancellor for Treasury: Ensure the following recommendations made in Internal Audit Report #16-004 UNT System, UNT, UNT Dallas are implemented: 1. 1b. Implement a required annual conflict of interest training program to provide all employees who works with investments a clear understanding of their roles and responsibilities related to conflict of interest and steps they would need to take in the event of a concern.	We are developing slide(s) for Human Resources to incorporate into their orientation training, which should be completed and approved by Friday, January 27, 2017 at the latest. Human Resources will then incorporate this aspect into their "compliance day" training.	James Mauldin, Associate Vice Chancellor for Treasury and Gary Finney, Director of Human Resources	6/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNTHSC	1. Conflict of Interest- SYS/UNT/DAL/HSC: Testing identified that all of System Investment Advisory Committee members and component Investment Officers did not complete Conflict of Interest disclosure forms for FY 2016 indicating any personal business relations with a business organization offering to engage in an investment transaction with UNT System, UNT, UNT Dallas and UNTHSC. This finding was also identified on last year's Internal Audit Report 16-004 UNT System, UNT, UNT Dallas and 16-009 UNTHSC FY 2015 Investment Compliance Audit in two separate observations. UNT System Management concurred with Internal Audit's recommendations, but in order to establish a more comprehensive solution with the Office of General Counsel (OGC) and UNT System	High	Recommendation for the UNTHSC Chief Financial Officer: 1. 2a. Work with the UNTHSC Institutional & Clinical Compliance Office to implement a monitoring process to ensure applicable staff complete an annual conflict of interest disclosure form.	The Compliance office will ensure 100% of the forms are completed and returned for FY2017 and future years. Any forms not returned by the due date (January 31st for FY 2017) will be followed up by the Compliance office shortly after January 31st with prompt escalation to supervisors and senior management, if needed. Any person not completing the form after follow-up by Compliance department will be subject to disciplinary action up to and including termination.	Elaine Anderson, Interim Chief Compliance and Enterprise Risk Officer	3/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNT System	1. Conflict of Interest- SYS/UNT/DAL/HSC: Testing identified that all of System Investment Advisory Committee members and component Investment Officers did not complete Conflict of Interest disclosure forms for FY 2016 indicating any personal business relations with a business organization offering to engage in an investment transaction with UNT System, UNT, UNT Dallas and UNTHSC. This finding was also identified on last year's Internal Audit Report 16-004 UNT System, UNT, UNT Dallas and 16-009 UNTHSC FY 2015 Investment Compliance Audit in two separate observations. UNT System Management concurred with Internal Audit's recommendations, but in order to establish a more comprehensive	High	Recommendation for the Associate Vice Chancellor for Treasury: 1. 3a. Implement a monitoring process to request confirmation from all institutions to ensure annual conflict of interest disclosure forms were completed by all investments officers and designees.	Going forward, annually a process will be in place to request confirmation from all institutions that annual conflict of interest disclosure forms were completed by all investments officers and designees.	James Mauldin, Associate Vice Chancellor for Treasury	3/31/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNT System	2. Board of Regents Public Funds Investment Act Training: Public Funds Investment Act (PFIA) testing identified two of the newly appointed Regents did not have PFIA training completed within six months after taking office or assuming duties. Based on our detail testing, trainings were completed by the Board of Regent members eight and ten months after taking office.	Moderate	Recommendation to the Secretary to the UNTS Board of Regents:\n\n2. 1a. Develop follow-up procedures to help ensure that Board of Regents complete PFIA required training session within six months after taking office of assuming duties in accordance with the statute.	The Office of the Board Secretary will create a tracking system that will be used to monitor the completion of the variety of required trainings for new Regents. The tracking system will include the training required, required completion date, when reminder emails are sent, and when training was completed.	Dr. Rosemary Haggett, Secretary to the UNTS Board of Regents	6/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNT System	3. Annual Review and Adoption of Financial Institutions and Broker/Dealers: The Board of Regents has not reviewed and adopted a list of financial institutions and broker/dealers qualified and authorized to engage in investment transactions with and for the System.\nThis finding was also identified on last year's Internal Audit Report 16-004 UNT System, UNT, UNT Dallas and 16-009 UNTHSC FY 2015 Investment Compliance Audit.\nUNT System Management concurred with Internal Audit's recommendations, but they were unable to implement the corrective actions by the initial implementation date of November 30, 2016 because a consulting firm was obtained to review treasury operations. Additionally, management communicated they will be	Moderate	Recommendation for the Associate Vice Chancellor for Treasury:\n\n3. 1a. Establish procedures to ensure compliance with System Regulation 08.2000, Section 2005, paragraph 10 and review the System Regulation to see if requirement is applicable as is and make revisions as necessary.	The investment policy will be revised to reflect that only the list of broker/dealers requires Board of Regents approval. This revision and the list of broker/dealers will be provided to the Board of Regents for review and approval at the May 2017 Board of Regents meeting.	James Mauldin, Associate Vice Chancellor for Treasury	6/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	1. Lack of Permanent Standards: Standard being used for ServiceNow changes not detailed, current or approved.\n\nCM processes used by Image Now, Office 365, and Blackboard Learn are called "Provisional CM Process" and the "CM Standard Operating Procedures". They were put in place over 3 years ago and are not updated, current or approved.	Moderate	Recommendation for IT Shared Services:\n\n1. 1a. Update and finalize a detailed policy and associated standards for use during changes to vendor supplied applications, as recorded in ServiceNow.	ITSS will update and finalize a policy and associated standards for use during changes to vendor supplied applications, as recorded in ServiceNow.	Charlotte Russell, Chief Information Security Officer	7/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	2. Lack of Script Standards: There are no standards for Script type changes in Phire.\n\nEA Development Standards do not indicate or specify requirements for the Script CR type.	Moderate	Recommendation for IT Shared Services:\n\n2. 1a. Add requirements to the EA Development Standards specifying controls required during changes to the CR Script type.	The script workflow within PHIRE provides Separation of Duties (SoD), and an audit trail for monitoring these types of changes. ITSS will review and update the standards document to include documentation necessary to specify additional controls required during changes to the CR Script type.	Dorothy Flores, Executive Director of Enterprise Applications	7/31/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	3. Lack of Segregation Duties: The same person assigned to and completing the change in the development environment moved it to the production environment. The ServiceNow tool does not actually move changes from one environment to another, including into production. Per the change record, the same person assigned to and performing the change also moved that change into production, resulting is a lack of Segregation of Duties (SOD).	Moderate	Recommendation for IT Shared Services: 3. 1a. Strengthen controls around moving code changes into production for applications using ServiceNow by designating more resources over critical applications or cross-training existing resources.	ITSS will revise standards to comply with Separation of Duties based on Texas Administrative Code Chapter 202.76 "Security Controls Standards Catalog", Section AC-5 Separation of Duties and ISO 27002, section 6.1.2. ITSS IT Service Management will follow the ITILv3 framework for change management and identify all aspects of the service design and service transition requirements prior to planning the 'go-live' into a production environment. There are changes to the environments that our outside project work and reside in operational work, these changes will also follow the ITILv3 change management framework.	Kendra Ketchum, Chief Technology Officer	7/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	4. Backout plans and post implementation review not required or recorded: Backout Plans and Post-Implementation reviews are not required for changes made in Phire, and no records tested contained these items. In ServiceNow, three of seven (43%) changes tested did not indicate a Post-Implementation Review was conducted, as required by ITIL. In Phire, Backout Plans and Post-Implementation reviews are not required, and none of the records tested contained these items. Post Implementation reviews are indicated in ServiceNow by a task called "Post Implementation Testing". During testing, this was considered a Yes if the State indicated "Closed Complete". Three of seven (43%) changes tested did not contain this indication.	Moderate	Recommendation for IT Shared Services: 4a. Include requirements for backout plans and post-implementation reviews for changes recorded in Phire in the CM standards.	ITSS will revise standards to include backout plans and post-implementation reviews for changes recorded in Phire in the CM standards, and will include post implementation reviews that are conducted during Change Management meetings are documented in ServiceNow. To clarify, ITILv3 has Continuous Improvement as the last development cycle and we will use that to identify our post-implementation reviews as part of the Service Lifecycle, as many of the services are already in production. ISO 27002, Section 12.1.2 Change Management, Texas Administrative Code Chapter 202.76 "Security Controls Standards Catalog", Section CM-Configuration Management, and ITIL v3 Framework will be utilized to address this observation.	Charlotte Russell, Chief Information Security Officer	7/31/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	4. Backout plans and post implementation review not required or recorded: Backout Plans and Post-Implementation reviews are not required for changes made in Phire, and no records tested contained these items. In ServiceNow, three of seven (43%) changes tested did not indicate a Post-Implementation Review was conducted, as required by ITIL. In Phire, Backout Plans and Post-Implementation reviews are not required, and none of the records tested contained these items. Post Implementation reviews are indicated in ServiceNow by a task called "Post Implementation Testing". During testing, this was considered a Yes if the State indicated "Closed Complete". Three of seven (43%) changes tested did not contain this indication.	Moderate	Recommendation for IT Shared Services: 4b. Ensure post implementation reviews conducted during weekly Change Management meetings are documented in ServiceNow.	ITSS will revise standards to include backout plans and post-implementation reviews for changes recorded in Phire in the CM standards, and will include post implementation reviews that are conducted during Change Management meetings are documented in ServiceNow. To clarify, ITILv3 has Continuous Improvement as the last development cycle and we will use that to identify our post-implementation reviews as part of the Service Lifecycle, as many of the services are already in production. ISO 27002, Section 12.1.2 Change Management, Texas Administrative Code Chapter 202.76 "Security Controls Standards Catalog", Section CM-Configuration Management, and ITIL v3 Framework will be utilized to address this observation.	Charlotte Russell, Chief Information Security Officer	7/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	5. Stakeholders and Communication Plan not included in change requests: Stakeholders and Communication Plan not included in change requests as required by standards. The ServiceNow records tested did not have a field or indicate in the record who were the Stakeholders of the change. Two of six (33%) changes tested did not contain a Communication plan. ITSS provided external communication of changes which occurred as part of the change process. While the ServiceNow record may serve as a communication of the change taking place, there was not a specific plan indicated.	Moderate	Recommendation for Chief Technology Officer: 5a. Identify a location in the ServiceNow change request to identify stakeholders of the change.	ITSS will use the ITILv3 framework to identify all necessary requirements in the service design process, this includes developing a communication plan. We will ensure that the stakeholders are identified and included in that communication plan and we will attach the plan to the ServiceNow ticket for the change.	Kendra Ketchum, Chief Technology Officer	7/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	5. Stakeholders and Communication Plan not included in change requests: Stakeholders and Communication Plan not included in change requests as required by standards. The ServiceNow records tested did not have a field or indicate in the record who were the Stakeholders of the change. Two of six (33%) changes tested did not contain a Communication plan. ITSS provided external communication of changes which occurred as part of the change process. While the ServiceNow record may serve as a communication of the change taking place, there was not a specific plan indicated.	Moderate	Recommendation for Chief Technology Officer: 5b. Include a Communication Plan and communication of the change to interested parties in the ServiceNow change request.	ITSS will use the ITILv3 framework to identify all necessary requirements in the service design process, this includes developing a communication plan. We will ensure that the stakeholders are identified and included in that communication plan and we will attach the plan to the ServiceNow ticket for the change.	Kendra Ketchum, Chief Technology Officer	7/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	6. Specifications and Notes not included in change requests.: Specifications and Notes were not included in change requests as required by standards. The EA Development Standards require Specifications and Notes to be included in all Change Requests. 48 of 50 (98%) of records did not include Specifications 45 of 50 (90%) of records did not include Notes	Moderate	Recommendation for IT Shared Services: 6a. Either enforce the standard requiring specifications and notes in a change request, or eliminate this requirement from the standards.	ITSS will review and update the standards document as needed to indicate the purpose of specifications and notes within PHIRE CR's. The Software Development Lifecycle (SDLC) process currently utilized for coding changes captures requirements and other specifications that document the change.	Dorothy Flores, Executive Director of Enterprise Applications	7/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-411 UNT	Governance and Regulatory Compliance	Behavioral Analysis PhD Program Funding Review, Management Advisory Service Report	UNT	This was a management advisory service.	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	1. Personally Identifiable Information Internal Audit noted personally identifiable information (PII) (i.e. passports, social security numbers, bank account numbers) on UNT International (UNT-I) support documentation was being transmitted insecurely via email. Additionally, copies of checks containing PII were located in the UNT-I Main Office and not properly secured.	High	Recommendations for Interim Vice Provost for International Affairs: 1.1.a Develop procedures to help ensure that all personally identifiable information (PII) is appropriately protected.	1a. Management agrees and took the following actions in November, 2016. UNT-I staff who oversee data management met with representatives from AITS, ITSS and Internal Audit on 11/18/16, to review UNT-I's handling of sensitive data. In follow up to this meeting, AITS changed settings on all UNT-I printers so that scanned documents are received using "#secure" channels. The VP sent a message to all UNT-I staff on 11/22/16, communicating expectations regarding the handling of sensitive data based on process changes that were recommended by AITS for immediate implementation. All UNT-I staff were advised to utilize "#secure" when emailing PII; the email included a link to a video resource on secure messaging. UNT-I completed a Sensitive/Confidential Information assessment of all units as requested and submitted it to UNT System Internal Audit on 12/15/2016. UNT-I has not received further guidance from AITS regarding secure shared drive storage of PII.	Amy Shenberger, Interim Vice Provost for International Affairs	11/22/2016	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	1. Personally Identifiable Information Internal Audit noted personally identifiable information (PII) (i.e. passports, social security numbers, bank account numbers) on UNT International (UNT-I) support documentation was being transmitted insecurely via email. Additionally, copies of checks containing PII were located in the UNT-I Main Office and not properly secured.	High	Recommendations for Interim Vice Provost for International Affairs: 1.1.b. Ensure all employees receive training related to the protection of PII.	1b. Management agrees. UNT-I has complied fully with ongoing training requirements from AITS including the annual Security Awareness Training. The VP expects further guidance in this area as part of standard security training for all UNT faculty and staff who handle sensitive/confidential information. Expected Implementation Date: 11/22/16 (email on procedural changes); ongoing compliance with training requirements per guidance from AITS/ITSS. Fully implemented.	Amy Shenberger, Interim Vice Provost for International Affairs	11/22/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Senior Director, Registrar: 1.1.d. Before granting access, verify the job and employment status are accurate and reasonable to justify access to student data.	1d. We agree. The registrar's office will request view access to job records from Human Resources in HRPD and upon receiving that access, will verify that job and employment status of the individual is reasonable to justify access to student data.	Lynn McCreary, Registrar, UNT	12/15/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Senior Director, Registrar: 1.1.e. Annually review access lists based on documented risk management decisions.	1e. We agree. The Registrar's office will annual review access lists based on documented risk management decisions.	Lynn McCreary, Registrar, UNT	Exp. Impl. Date: 12/15/2017 Revised Impl. Date: 09/14/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Dallas, Registrar: 1.3.e. Annually review access lists based on documented risk management decisions.	3e. We agree. There will be an annual review of all UNT Dallas employees with EIS security to ensure access is accurate and appropriate and any foreseeable risk mitigated.	Karen Jarrell, Registrar, UNT Dallas	Exp. Impl. Date: 9/1/2017 Revised Impl. Date: 1/16/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	4. PeopleSoft Enterprise Information System Access During the course of this review, Internal Audit noted that multiple employees in different departments throughout UNT International (UNT-I) were using a generic, shared PeopleSoft Enterprise Information System (EIS) login. Additionally, Internal Audit noted the department thought the access was exclusively read-only; however, based on further review it appeared to be more than read-only.	High	Recommendations for Interim Vice Provost for International Affairs: 4.1.a. Discontinue the use of the generic, shared login for PeopleSoft Enterprise Information System (EIS).	1a. Management agrees that the generic EIS log-in inappropriately gave staff access to modify student information. UNT-I addressed the concern that the generic log in to EIS was unintentionally assigned broader access than needed to complete tasks and took the following action. UNT-I Database/EIS Manager Tam Vo requested that ITSS remove any ability to modify information assigned to the generic, shared login for PeopleSoft Enterprise Information System (EIS) and requested that it be restricted to batch processing as was originally intended. As of 12/16/2016, it was confirmed that permissions assigned to this log-in no longer included the ability to modify any student records or information and that the access was read-only.	Amy Shenberger, Interim Vice Provost for International Affairs	12/16/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	4. PeopleSoft Enterprise Information System Access During the course of this review, Internal Audit noted that multiple employees in different departments throughout UNT International (UNT-I) were using a generic, shared PeopleSoft Enterprise Information System (EIS) login. Additionally, Internal Audit noted the department thought the access was exclusively read-only; however, based on further review it appeared to be more than read-only.	High	Recommendations for Interim Vice Provost for International Affairs: 4.1.b. Evaluate job duties and grant PeopleSoft EIS access for employees as appropriate to align with job duties.	1b. Management agrees. UNT-I has directed staff and supervisors to evaluate and request individual PeopleSoft EIS access as needed for employees to complete their job duties with a goal of eliminating the need for any generic access.	Amy Shenberger, Interim Vice Provost for International Affairs	12/1/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	10. Query Reliability UNT International (UNT-I) Sponsored Students and Special Programs Center employees were using a query to pull sponsored students class schedules and generate invoices. Based on discussions with UNT-I Sponsored Students and Special Programs Center employees, this query failed to pull students' classes and charges for waitlisted, online courses that the student was enrolled in. This query had not been updated since inception. UNT-I Sponsored Students and Special Programs Center employees were having to manually review student schedules to verify if all courses and charges were accurately reflected on the invoice.	Moderate	Recommendation for Director of Sponsored Student Programs and Director of Financial Services, Student Finance: 10.1.a. Coordinate to determine what information needs to be included in the query used to invoice sponsors and develop an updated, accurate query.	1a. Management agrees with the recommendation. The Director of Sponsored Students and Student Finance will work with the Registrar to correct current queries being used for invoicing. Management will review all reports, identifying the appropriate personnel to validate the data.	Aleka Myre, Director of Sponsored Student Programs, and Jeane Olson, Director of Financial Services, Student Finance	6/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	6. UNT-I Sponsored Students Procedure Manual UNT International (UNT-I) Sponsored Students and Special Programs Center procedure manual was outdated and did not reflect actual processes, including guidelines for inputting financial guarantee information, preparing and sending invoices, and required payment terms for sponsors and students.	Moderate	Recommendations for Director of Sponsored Student Programs: 6.1.a. Update procedure manual to reflect current program processes.	1a. Management agrees with the recommendation and will complete the following action. The Sponsored Students procedure manual will be updated to reflect actual processes by July 30, 2017	Aleka Myre, Director of Sponsored Students	7/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	6. UNT-I Sponsored Students Procedure Manual UNT International (UNT-I) Sponsored Students and Special Programs Center procedure manual was outdated and did not reflect actual processes, including guidelines for inputting financial guarantee information, preparing and sending invoices, and required payment terms for sponsors and students.	Moderate	Recommendations for Director of Sponsored Student Programs: 6.1.b. Establish a specific periodic review process to ensure that the Sponsored Student and Special Programs Center procedure manual is up-to-date and adequately addresses relevant issues. The procedures should indicate the last time it was reviewed.	1b. Management agrees with the recommendation. The director will establish two dates per academic year to review the procedure manual to ensure that it is updated, accurate, and aligns with university procedures. Each version of the manual will reference the last time it was reviewed and record the date of any revisions. Review dates will occur during the second weeks of November and April of each year.	Aleka Myre, Director of Sponsored Students	7/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	10. Scholarship Policy The College of Music scholarship policy does not contain all the elements as set forth in Student Financial Aid and Scholarships' Best Practices for Scholarships and Awards. The process for the selection of scholarship committee members and the length of appointment for committee members are not included in the College of Music Scholarship Policy. Additionally, there is no process for appeals in the policy.	Moderate	Recommendation for John Richmond, Dean of the College of Music: 10.1.a. Coordinate with Student Financial Aid and Scholarships to evaluate and update, where applicable, the current College of Music Scholarship policy.	1a.The Assistant Dean will be responsible for: i. Coordinating with Student Financial Aid and Scholarships to evaluate and update, where applicable, the current College of Music Scholarship policy. ii. Review policy recommendations with the Dean of the College for feedback and further recommendations. iii. Present revised policy to the Council of Division chairs for approval. iv. Implement all policy revisions on behalf of the College.	Raymond Rowell, Asst. Dean for Enrollment Management and External Affair; John Richmond, Dean, College of Music; College of Music Council of Division Chairs; UNT Student Financial Aid and Scholarships	1/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	11. Sponsor Forms UNT International (UNT-I) Sponsored Students and Special Programs Center Office of General Counsel (OGC) approved forms were not applied consistently to all sponsors. The forms were only being incorporated with new sponsors. Additionally, the UNT-I Sponsored Students and Special Programs Center has recently added a Parent's Program; however, the form for the Parent's Program has been reviewed by OGC but has not received official OGC approval.	Moderate	Recommendations for Director of Sponsored Student Programs: 11.1.a. Ensure all sponsors sign the Office of General Counsel (OGC) approved Sponsor Agreement forms.	1a. Management agrees with the recommendation. The Director of Sponsored students will send the agreement out to all sponsors in an attempt to get them signed by the appropriate personnel. If agreements are not signed, SSP will meet with Larry Worthy, Special Assistant to the CFO, to determine if the current process of collecting a financial guarantee from the sponsor for each student is permissible.	Aleka Myre, Director of Sponsored Student Programs	6/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	8. Communication with Students There is no process in place to formally communicate to students that payment has not been received from a sponsor and charges will be placed on the student's account. The students only receive notice when charges are placed onto their account with no advance notice. Additionally, during interviews it was noted a staff member was using a personal cell phone to contact students concerning their accounts.	Moderate	Recommendations for Director of Sponsored Student Programs: 8.2.a. Establish deadline to provide advance notification to students when payment has not been received from their sponsor and charges will be placed onto the student's account. Document in procedure manual.	2a. Management agrees with the recommendation. The Director of Sponsored Students has established a deadline/procedure for providing advance notice to students when payment has not been received from their sponsor and that charges will be placed on the student's account. Notifications will be issued 15 business days before balances are reflected on the student accounts. In addition, they will determine guidelines for exceptions based on extenuating circumstances in the student's home country impacting a sponsor's ability to reasonably meet the payment deadline. Procedure will be updated in the manual by July 30, 2017	Aleka Myre, Director of Sponsored Student Programs	7/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	8. Communication with Students There is no process in place to formally communicate to students that payment has not been received from a sponsor and charges will be placed on the student's account. The students only receive notice when charges are placed onto their account with no advance notice. Additionally, during interviews it was noted a staff member was using a personal cell phone to contact students concerning their accounts.	Moderate	Recommendations for Director of Sponsored Student Programs: 8.2.b. Develop and utilize a template to provide advance notification to students when payment has not been received from their sponsor and charges will be placed onto their account. Document in procedure manual.	2b. Management agrees with the recommendation. The Director of Sponsored Students has developed a template, currently in use, to notify students about non-payment of tuition by their sponsor, allotting them 15 business days to correspond with their sponsor and correct the situation. The template will be added to the financials procedures manual by July 30, 2017	Aleka Myre, Director of Sponsored Student Programs	7/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	8. Communication with Students There is no process in place to formally communicate to students that payment has not been received from a sponsor and charges will be placed on the student's account. The students only receive notice when charges are placed onto their account with no advance notice. Additionally, during interviews it was noted a staff member was using a personal cell phone to contact students concerning their accounts.	Moderate	Recommendations for Director of Sponsored Student Programs: 8.2.c. Ensure employees are aware it is not appropriate to use personal cell phones to communicate with students concerning their accounts.	2c. Management agrees with the recommendation. Following indicial meeting with Internal Audit concerning this issue, all employees were notified during a recurring staff meeting on approximately December 13, 2017, that it is not appropriate to use personal cell phones to communicate with students concerning their account. This was documented on the General Office Procedures manual.	Aleka Myre, Director of Sponsored Student Programs	7/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	11. Sponsor Forms UNT International (UNT-I) Sponsored Students and Special Programs Center Office of General Counsel (OGC) approved forms were not applied consistently to all sponsors. The forms were only being incorporated with new sponsors. Additionally, the UNT-I Sponsored Students and Special Programs Center has recently added a Parent's Program; however, the form for the Parent's Program has been reviewed by OGC but has not received official OGC approval.	Moderate	Recommendations for Director of Sponsored Student Programs: 11.1.b. Ensure the Parent's Program for Sponsored Students form obtains OGC approval for multiple uses.	1b. Management agrees with the recommendation. The Director of Sponsored Students and the UNT-I Director of Global Partnerships and Research Engagement will consult with OGC to ensure that all documents used are approved for multiple uses.	Aleka Myre, Director of Sponsored Student Programs	6/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	14. Maple Hall Circuit Breaker Box Description references in the circuit breaker boxes do not always accurately reflect the item being switched on or off.	Moderate	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 14.1.a. Prepare a work order for Maple Hall and any other older residence halls to have circuit breaker box descriptions reviewed and updated where applicable.	1a. Work order request #149282 was submitted on April 20, 2017 to address this matter. Director Vanacore will follow up with existing work orders. Director Vanacore will prepare work orders for facilities to check all residence halls to have circuit breaker box descriptions reviewed and updated where applicable.	Gina M. Vanacore, Director of Housing and Residence Life	12/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	16. Fire Extinguishers Two resident halls lack a fire extinguisher in certain areas. 1) No fire extinguisher in laundry room at Traditions; 2) No fire extinguisher in the common area at Santa Fe Square; and 3) No fire extinguishers for the resident rooms in Santa Fe Square that have built in stove top burners.	Moderate	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 16.1.a. Coordinate with Risk Management to evaluate the areas in residence halls where fire extinguishers should be placed or added.	1a. Currently all residence halls are in compliance with risk management's guidelines about the placement of fire extinguishers, as it relates to Code. Director Vanacore will coordinate with Risk Management to re-evaluate the areas in residence halls where fire extinguishers should be placed or added.	Gina M. Vanacore, Director of Housing and Residence Life	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	17. Site Review Concerns with outdoor lighting, exit lighting, surveillance cameras, and exit door closures. Auditors conducted interviews with Hall Directors, administered questionnaires, and performed walkthroughs of residence halls. As a result, the following concerns and/or communications were expressed: • Two of fourteen residence Hall Directors requested additional outdoor and exit door lighting. The Hall Director for Traditions and Santa Fe expressed a desire for additional lighting in the courtyard between Traditions and Santa Fe Halls. Hall Director indicated this area is prone to bicycle thefts. • Nine of fourteen Hall Directors requested additional surveillance cameras at emergency exit doors, stairwells, common areas, elevators and outside courtyards. Four cameras in total all located in elevators (two in Legends Hall and two in Victory Hall) were non-operational. • The corridor leading from the back of Clark Hall down to a dumpster located on Avenue C is isolated.	Moderate	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 17.1.a. Coordinate and conduct a safety site review at all the residence halls and their surrounding areas. Housing should include the following departments: UNT Police, Risk Management, and Facilities.	1a. Director Vanacore will coordinate a residence hall safety advisory committee to review and evaluate recommendations for safety additions and enhancements. Members of this advisory committee will include students of the residence hall association, UNT PD, risk management, and facilities staff. Facilities will coordinate to make sure that housing facilities meet all applicable codes. UNT has a standard for outdoor lighting that housing facilities should meet.	Gina M. Vanacore, Director of Housing and Residence Life	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 07/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	1. Logical Access and Change Controls Inappropriate logical user access to benefit plan tables exists and a contribution rate change review process is not in place. During our review of user logical access and change controls as they relate to retirement contributions tables and payroll adjustments within Enterprise Information System (EIS) PeopleSoft, we noted the following: • Access rights to certain users who were part of the beta testing team for the PeopleSoft Human Capital Management (HCM) module upgrade to version 8.9 were not removed. Specifically, ➢ 2 out of a total population of 17 (12%) users tested have edit rights to the Retirement Plan Tables. This user access allows individuals to alter the ORP contribution rates which affect ORP payroll deductions. ➢ 5 out of a total population of 94 (5%) users tested have edit rights to update the participant's benefits eligibility on the Personal Data Jr. tab. This user access allows individuals to override	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 1.1.a. Remove access rights from users which are not commensurate with their job function.	1a. The Total Rewards HRIS team removed write access from users not in a bona-fide Super User position.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	2/28/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	1. Logical Access and Change Controls Inappropriate logical user access to benefit plan tables exists and a contribution rate change review process is not in place. During our review of user logical access and change controls as they relate to retirement contributions tables and payroll adjustments within Enterprise Information System (EIS) PeopleSoft, we noted the following: • Access rights to certain users who were part of the beta testing team for the PeopleSoft Human Capital Management (HCM) module upgrade to version 8.9 were not removed. Specifically, ➢ 2 out of a total population of 17 (12%) users tested have edit rights to the Retirement Plan Tables. This user access allows individuals to alter the ORP contribution rates which affect ORP payroll deductions.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 1.1.b. Develop and implement a review and approval process when updates are made to the ORP contribution percentage table.	1b. In the future, table entries required by legal limits will be entered by a Senior Benefits Consultant and verified by the Benefits Manager. The Benefits Manager will retain a signed screen shot verifying this step occurred.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	2/28/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	1. Logical Access and Change Controls Inappropriate logical user access to benefit plan tables exists and a contribution rate change review process is not in place. During our review of user logical access and change controls as they relate to retirement contributions tables and payroll adjustments within Enterprise Information System (EIS) PeopleSoft, we noted the following: • Access rights to certain users who were part of the beta testing team for the PeopleSoft Human Capital Management (HCM) module upgrade to version 8.9 were not removed. Specifically, ➢ 2 out of a total population of 17 (12%) users tested have edit rights to the Retirement Plan Tables. This user access allows individuals to alter the ORP contribution rates which affect ORP payroll deductions.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 1.1.c. On an annual basis, perform a review of user access rights based on job functions.	1c. The HRIS team has added annual access review to the operating calendar.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	2/28/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	1. Logical Access and Change Controls

Inappropriate logical user access to benefit plan tables exists and a contribution rate change review process is not in place.

During our review of user logical access and change controls as they relate to retirement contributions tables and payroll adjustments within Enterprise Information System (EIS) PeopleSoft, we noted the following:

• Access rights to certain users who were part of the beta testing team for the PeopleSoft Human Capital Management (HCM) module upgrade to version 8.9 were not removed. Specifically,

➢ 2 out of a total population of 17 (12%) users tested have edit rights to the Retirement Plan Tables. This user access allows individuals to alter the ORP contribution rates which affect ORP payroll deductions. | High | Recommendations for the Assistant Vice Chancellor of Total Rewards and Senior Director of Controller Operations:

1.2.a. Evaluate and remove any super user's access to this functionality when it is not essential to their job function. | 2a. We evaluated and due to the system limitations, found we cannot remove super users' access to update retirement tables as indicated in the audit report. In our EIS configuration, super users such as the Benefits Manager and Associate Director of Controller Operations (Payroll) must have access to make changes for their respective areas and specific access cannot be carved-out. Thus they must have access to all of these tables. | Abdul Mohammad, Sr. Director of Operations and Christopher DeClerk, Assistant Vice Chancellor of Total Rewards | 8/31/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-407 SYS | Governance and Regulatory Compliance | Retirement Contributions | UNT System | 1. Logical Access and Change Controls

Inappropriate logical user access to benefit plan tables exists and a contribution rate change review process is not in place.

During our review of user logical access and change controls as they relate to retirement contributions tables and payroll adjustments within Enterprise Information System (EIS) PeopleSoft, we noted the following:

• Access rights to certain users who were part of the beta testing team for the PeopleSoft Human Capital Management (HCM) module upgrade to version 8.9 were not removed. Specifically, | High | Recommendations for the Assistant Vice Chancellor of Total Rewards and Senior Director of Controller Operations:

1.2.b. Develop a tool to monitor the activities of super users on a monthly basis. | 2b. Because technology does not allow to remove super users' access as indicated above in point 2a payroll is working with ITSS to develop a report for HRIS to monitor the activities of the super users who have access to Retirement Tables. | Abdul Mohammad, Sr. Director of Operations and Christopher DeClerk, Assistant Vice Chancellor of Total Rewards | 8/31/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-407 SYS | Governance and Regulatory Compliance | Retirement Contributions | UNT System | 2. Contribution Percentages for ORP Medium

Forty-five employees did not receive the correct employer contribution amounts due to an incorrect contribution rate set in EIS. The contribution rate for the ORP Medium classification was set at 6.58% and should have been 6.6%.
ORP employees are classified in three groups in EIS:

•ORP High - Employees who participated in the ORP retirement system prior to September 1, 1995 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 8.5% as of FY1980.

•ORP Medium - Employees who participated in the ORP retirement system between September 1, 1995 and August 31, 1996 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 6.6% as of FY2014. | High | Recommendations for the Assistant Vice Chancellor of Total Rewards:

2.1.a. Work with the Controller Operations team to review and determine if the ORP contribution rate for the ORP Medium classification employee group in FY2010 through FY2013 was accurate in accordance to the Texas Administrative Code and the General Appropriations Act. | 1a. Manually audited the table history and paycheck-level data within PeopleSoft EIS to identify years with errors in the ORP Medium rate from 2003 through 2017 resulting in these findings:

See chart in final report. | N/A | 8/31/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	2. Contribution Percentages for ORP Medium

Forty-five employees did not receive the correct employer contribution amounts due to an incorrect contribution rate set in EIS. The contribution rate for the ORP Medium classification was set at 6.58% and should have been 6.6%.
ORP employees are classified in three groups in EIS:

•ORP High - Employees who participated in the ORP retirement system prior to September 1, 1995 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 8.5% as of FY1980.

•ORP Medium - Employees who participated in the ORP retirement system between September 1, 1995 and August 31, 1996 and are not subject to the IRS maximum salary amount. The employer contribution rate for group is 6.6% as of FY2014.

•ORP Low - Employees who participated in the ORP retirement system after September 1, 1996 and are subject to the IRS maximum salary amount. The employer contribution rate for this group is 6.6% as of FY2014.

The employer ORP contribution rates as set in the General Appropriations Act were:

•6.58% for FY2008/2009; | High | Recommendations for the Assistant Vice Chancellor of Total Rewards:

2.1.b. For FY2010 through FY2015, adjust the contribution amounts to reflect the proper rate for each fiscal year. This may be an additional contribution to the employee if the rate is higher than 6.58% or require refund by the employee if the rate is lower than 6.58%. | 1b. Manually audited individual employee contributions during erroneous contribution years and determined the following. Determining best approach to paying underpayments and reconciling overpayments.

See chart in final report. | N/A | 8/31/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-407 SYS | Governance and Regulatory Compliance | Retirement Contributions | UNT System | 2. Contribution Percentages for ORP Medium

Forty-five employees did not receive the correct employer contribution amounts due to an incorrect contribution rate set in EIS. The contribution rate for the ORP Medium classification was set at 6.58% and should have been 6.6%.
ORP employees are classified in three groups in EIS:

•ORP High - Employees who participated in the ORP retirement system prior to September 1, 1995 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 8.5% as of FY1980.

•ORP Medium - Employees who participated in the ORP retirement system between September 1, 1995 and August 31, 1996 and are not subject to the IRS maximum salary amount. The employer contribution rate for group is 6.6% as of FY2014.

•ORP Low - Employees who participated in the ORP retirement system after September 1, 1996 and are subject to the IRS maximum salary amount. The employer contribution rate for this group is 6.6% as of FY2014.

The employer ORP contribution rates as set in the General Appropriations Act were:

•6.58% for FY2008/2009; | High | Recommendations for the Vice Chancellor for Finance:

2.2.a. Determine if any adjustments should be reported to the IRS. | 2a. Payroll will work with Office of General Counsel and HR Benefits to determine if any adjustments should be reported to the IRS. | Janet Waldron, Vice Chancellor for Finance | 9/30/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	2. Contribution Percentages for ORP Medium Forty-five employees did not receive the correct employer contribution amounts due to an incorrect contribution rate set in EIS. The contribution rate for the ORP Medium classification was set at 6.58% and should have been 6.6%. ORP employees are classified in three groups in EIS: •ORP High - Employees who participated in the ORP retirement system prior to September 1, 1995 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 8.5% as of FY1980. •ORP Medium - Employees who participated in the ORP retirement system between September 1, 1995 and August 31, 1996 and are not subject to the IRS maximum salary amount. The employer contribution rate for group is 6.6% as of FY2014. •ORP Low - Employees who participated in the ORP retirement system after September 1, 1996 and are subject to the IRS maximum salary amount. The employer contribution rate for this group is 6.6% as of FY2014. The employer ORP contribution rates as set in the General Appropriations Act were: •6.58% for FY2008/2009;	High	Recommendations for the Vice Chancellor for Finance: 2.2.b. Ensure internal payroll records are corrected.	2b. Payroll will make necessary corrections to the employee payroll records if 2a results in processing adjustment amount to the employee.	Janet Waldron, Vice Chancellor for Finance	9/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT	2. Communication Communication is insufficient to ensure that all individuals traveling internationally on UNT System, UNT, UNTHSC, and/or UNT Dallas business have registered with UNT Risk Management prior to departure. UNT Risk Management currently cannot ensure that all faculty, staff and individuals are registering. Therefore, it appears there is the need to improve communication to inform the UNT System, UNT, UNTHSC, and UNT Dallas faculty and staff of the new requirement to register international travel. This will ensure international business travelers are conscious of registering prior to departure. Per UNT Risk Management, there has been an increase in the number of individuals registering their international travel. They indicated this is a result of the Business Support Services (BSS) reference link for international travel registration in the BSS web travel section.	Moderate	Recommendation for Doug Welch, Executive Director Risk Management Services: 2.1.a. Increase and improve awareness/communication thru meetings with Provost, Deans Council, faculty and staff with UNT System, UNT, UNTHSC, and UNT Dallas. These communications should include the requirement to register international travel prior to departure and noting the benefits of international travel registering which include: • Insurance coverage; • Medical requirements; • Travel warning information; and • Extraction /evacuation assistance if necessary.	1a. UNT Risk Management Services will establish point of contacts at UNT System, UNT, UNTHSC, UNT Dallas to help further communication about international health and safety in regards to university related foreign travel. UNT Risk Management Services will work with the established point of contacts to develop a communication plan unique to each institution. The communication plan will ensure all appropriate provost, deans, faculty, and staff are given proper notice about the following: i. Requirement to register international travel ii. University provided international insurance coverages iii. Additional resources available to travelers	Doug Welch, Executive Director Risk Management Services	4/20/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	2. Inaccurate Recording of Leave of Absences in EIS

Inaccurate recording of leave of absences from the HRM-64 Leave Request forms to Enterprise Information System (EIS) PeopleSoft were identified for 4 out of 59 active employees resulting in incorrect leave accrual balances for these employees from September 1, 2015 through August 31, 2016. Additionally, we noted that each department within GSBS had different procedures of Leave Request Form usage including departments where they either did not keep records of the HRM-64 Leave Request forms as required by UNTHSC Policy or HRM-64 Leave Request forms were not used. As a result, Internal Audit was unable to validate whether leave was recorded accurately in EIS for 25 of 59 employees who had leave in EIS.

Specifically,
• For 3 employees of the former department of Cell Biology & Immunology, vacation and sick leave time taken on HRM-64 forms were not recorded in EIS.

• 1 employee of the former department of Molecular and Medical Genetics notified Internal Audit that 40 hours of vacation leave taken were not recorded in EIS.

• 25 employees who had leave of the former department of Molecular and Medical Genetics entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken | High | Recommendations for the Dean of GSBS and Senior Director of Controller Operations:

2.1.a. Use and retain appropriate approved support documents for leave requests as required by UNTHSC policies and Institutional procedures. | 1a. The Graduate School of Biomedical Science (GSBS) will establish a committee consisting of key administrative staff (with prior experience with processing of HRM-64 Leave forms and faculty leaders (e.g., former Chairs and Institute Directors) to recommend a standard operating procedure by which supporting documentation for leave requests will be collected and archived, to be consistent with UNTHSC policies and procedures. These recommendations will be considered by the Dean of the GSBS, and in consultation with the Provost, adopted and disseminated to all faculty and staff within the GSBS. The Dean of the GSBS will communicate with all former staff whose responsibility included maintenance of HRM-64 forms to cross check that the information within the leave forms were accurately entered into EIS. | Johnny He, Interim Dean of GSBS and Abdul Mohammad, Senior Director of Controller Operations | 9/1/2017 Rev. 12/31/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-401 HSC | Governance and Regulatory Compliance | Graduate School of Biomedical Sciences Review | UNTHSC | 2. Inaccurate Recording of Leave of Absences in EIS

Inaccurate recording of leave of absences from the HRM-64 Leave Request forms to Enterprise Information System (EIS) PeopleSoft were identified for 4 out of 59 active employees resulting in incorrect leave accrual balances for these employees from September 1, 2015 through August 31, 2016. Additionally, we noted that each department within GSBS had different procedures of Leave Request Form usage including departments where they either did not keep records of the HRM-64 Leave Request forms as required by UNTHSC Policy or HRM-64 Leave Request forms were not used. As a result, Internal Audit was unable to validate whether leave was recorded accurately in EIS for 25 of 59 employees who had leave in EIS.

Specifically,
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• 25 employees who had leave of the former department of Molecular and Medical Genetics entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken | High | Recommendations for the Dean of GSBS and Senior Director of Controller Operations:

2.1.b. Review all current and terminated employees within GSBS from September 2015 - August 2016 to ensure the HRM-64 Leave forms are accurately entered into EIS.. | 1b. The Dean of the GSBS will identify key staff members to review all current and terminated employees within the GSBS between September 2015 to August 2016 to ensure leave forms are accurately entered into EIS. | Johnny He, Interim Dean of GSBS and Abdul Mohammad, Senior Director of Controller Operations | 9/1/2017 Rev. 12/31/2017 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	2. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request forms to Enterprise Information System (EIS) PeopleSoft were identified for 4 out of 59 active employees resulting in incorrect leave accrual balances for these employees from September 1, 2015 through August 31, 2016. Additionally, we noted that each department within GSBS had different procedures of Leave Request Form usage including departments where they either did not keep records of the HRM-64 Leave Request forms as required by UNTHSC Policy or HRM-64 Leave Request forms were not used. As a result, Internal Audit was unable to validate whether leave was recorded accurately in EIS for 25 of 59 employees who had leave in EIS. Specifically, • For 3 employees of the former department of Cell Biology & Immunology, vacation and sick leave time taken on HRM-64 forms were not recorded in EIS. • 1 employee of the former department of Molecular and Medical Genetics notified Internal Audit that 40 hours of vacation leave taken were not recorded in EIS. • 25 employees who had leave of the former department of Molecular and Medical Genetics entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken	High	Recommendations for the Dean of GSBS and Senior Director of Controller Operations: 2.1.c. Collaborate with UNT System Controller Operations to update employee's leave of absences in EIS to reflect the correct leave balances.	1c. Payroll, UNT System Controller Operations will take necessary actions to help GSBS to update and reflect correct employees leave of absences in EIS. GSBS will work with the Office of the CFO and the UNT System to coordinate any efforts to recover funds, should overpayment of employees be identified. Internal payroll records will be corrected as inconsistencies are identified.	Meharvan Singh, Dean of GSBS and Abdul Mohammad, Senior Director of Controller Operations	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	2. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request forms to Enterprise Information System (EIS) PeopleSoft were identified for 4 out of 59 active employees resulting in incorrect leave accrual balances for these employees from September 1, 2015 through August 31, 2016. Additionally, we noted that each department within GSBS had different procedures of Leave Request Form usage including departments where they either did not keep records of the HRM-64 Leave Request forms as required by UNTHSC Policy or HRM-64 Leave Request forms were not used. As a result, Internal Audit was unable to validate whether leave was recorded accurately in EIS for 25 of 59 employees who had leave in EIS. Specifically, • For 3 employees of the former department of Cell Biology & Immunology, vacation and sick leave time taken on HRM-64 forms were not recorded in EIS. • 1 employee of the former department of Molecular and Medical Genetics notified Internal Audit that 40 hours of vacation leave taken were not recorded in EIS. • 25 employees who had leave of the former department of Molecular and Medical Genetics entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken	High	Recommendations for the Dean of GSBS and Senior Director of Controller Operations: 2.1.d. For those employees identified with overpayments, collaborate with UNT System Controller Operations department to recover funds.	1d. Payroll General Accounting, UNT System Controller Operations will follow a standardized procedure in recovering overpayments from employees resulted due to the correcting actions taken in EIS.	Meharvan Singh, Dean of GSBS and Abdul Mohammad, Senior Director of Controller Operations	1/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	2. Inaccurate Recording of Leave of Absences in EIS

Inaccurate recording of leave of absences from the HRM-64 Leave Request forms to Enterprise Information System (EIS) PeopleSoft were identified for 4 out of 59 active employees resulting in incorrect leave accrual balances for these employees from September 1, 2015 through August 31, 2016. Additionally, we noted that each department within GSBS had different procedures of Leave Request Form usage including departments where they either did not keep records of the HRM-64 Leave Request forms as required by UNTHSC Policy or HRM-64 Leave Request forms were not used. As a result, Internal Audit was unable to validate whether leave was recorded accurately in EIS for 25 of 59 employees who had leave in EIS.

Specifically,
• For 3 employees of the former department of Cell Biology & Immunology, vacation and sick leave time taken on HRM-64 forms were not recorded in EIS.

• 1 employee of the former department of Molecular and Medical Genetics notified Internal Audit that 40 hours of vacation leave taken were not recorded in EIS.

• 25 employees who had leave of the former department of Molecular and Medical Genetics entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken | High | Recommendations for the Dean of GSBS and Senior Director of Controller Operations:

2.1.e. Ensure internal payroll records are corrected. | 1e. Payroll, UNT System Controller Operations will ensure that the correcting entries are entered into EIS in a timely manner GSBS will work with the Office of the CFO and the UNT System to coordinate any efforts to recover funds, should overpayment of employees be identified. Internal payroll records will be corrected as inconsistencies are identified. | Meharvan Singh, Dean of GSBS and Abdul Mohammad, Senior Director of Controller Operations | 1/31/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-409 UNT | Governance and Regulatory Compliance | International Sponsored Students Process Review | UNT | 2. Inconsistently Working Past Due Amounts

UNT International (UNT-I) Sponsored Students and Special Programs Center was not consistently reviewing past due tuition and fee charges owed by sponsors and was not placing the charges back on the students' accounts. As of the spring 2017 semester, approximately $234,000 of past due tuition and fee charges had not yet been placed back on the students' accounts to obtain payment.

Additionally, Internal Audit noted UNT-I Sponsored Students and Special Program Center employees were not using a system-generated accounts receivable report to follow-up on past due tuition and fee charges. | High | Recommendations for Director of Sponsored Student Programs and Director of Financial Services, Student Finance:

2.1.a Review past due tuition and fee charges and coordinate with the Office of General Counsel to determine whether it is allowable to place the charges back on the students' accounts. | 1a. Management agrees with the recommendations and are taking the following actions.
SSPO and Student Finance will review past due tuition and fee charges and consult with the Office of General Counsel to determine if placing charges back on students' accounts is in compliance with current University and State policies. | Aleka Myre, Director of Sponsored Student Programs (SSPO), and Jeane Olson, Director of Financial Services, Student Finance | 6/30/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-409 UNT | Governance and Regulatory Compliance | International Sponsored Students Process Review | UNT | 2. Inconsistently Working Past Due Amounts

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Additionally, Internal Audit noted UNT-I Sponsored Students and Special Program Center employees were not using a system-generated accounts receivable report to follow-up on past due tuition and fee charges. | High | Recommendations for Director of Sponsored Student Programs and Director of Financial Services, Student Finance:

2.1.b. Coordinate to obtain an accounts receivable query for use in UNT International. | 1b. SSPO will share current manually maintained report with Student Finance for evaluation. They will work together to determine how develop a system-generated accounts receivable query that provides the required information within the limitations of current technology. | Aleka Myre, Director of Sponsored Student Programs (SSPO), and Jeane Olson, Director of Financial Services, Student Finance | 6/30/2018 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.2.a.Work with the IRS to determine how excess contributions should be reported for these two employees.	2a. We will work with appropriate parties, both internally and externally, to determine and execute any needed reporting.	Janet Waldron, Vice Chancellor of Finance	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.2.b.Work with the Office of General Counsel to determine if corrected W-2statements should be issued to employees and ensure internal payroll records are corrected.	2b. We will work with appropriate parties to determine and execute any needed W-2 reporting or records updates.	Janet Waldron, Vice Chancellor of Finance	12/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	8. Insufficient Documentation Sufficient documentation was not maintained for 1 out of a sample population of 71 employee's tested for the purpose of determining the participant's proper contribution rate as required by the Texas Administrative Code. During our review of HR records, we were unable to validate the employee's contribution rate was set in accordance with the statute. Specifically, although the employee has prior Texas state experience dating back to 1982 which makes the employee eligible for the 8.5% grandfather rate, the employee was given the non-grandfather rate of 6.6%. Additionally, we noted the 'Prior State Service Verification and Release Information' form was not updated to reflect the current ORP non-grandfather rate. This form is provided to the employee to request authorization of prior year service from other Texas state agencies.	Moderate	Recommendations for the Assistant Vice Chancellor of Total Rewards: 8.1.a.Validate with prior state Institutions of the ORP participant's grandfather status and adjust the ORP rate going forward, if needed. If grandfather status is confirmed, contribute additional funds starting from the employee's hire date.	1a. This recommendation applies to individuals who have prior state service which has to be verified by the original employer(s). In this case, both former institutions validated prior state service but neither indicated any participation in the ORP program. Without any validation the individual qualified for the grandfathered ORP program and higher employer contribution rate, the individual was enrolled in the current ORP program. Based on the potential error in this audit finding, the Benefits and Records teams requested information from the two former institutions again. This time the prior institutions verified the individual had been a participant in the grandfathered ORP plan. Consequently, records were updated and the under-payment employer contributions were calculated and credited to the individual's retirement account during April payroll processing.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	4/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	8. Insufficient Documentation Sufficient documentation was not maintained for 1 out of a sample population of 71 employee's tested for the purpose of determining the participant's proper contribution rate as required by the Texas Administrative Code. During our review of HR records, we were unable to validate the employee's contribution rate was set in accordance with the statute. Specifically, although the employee has prior Texas state experience dating back to 1982 which makes the employee eligible for the 8.5% grandfather rate, the employee was given the non-grandfather rate of 6.6%. Additionally, we noted the 'Prior State Service Verification and Release Information' form was not updated to reflect the current ORP non-grandfather rate. This form is provided to the employee to request authorization of prior year service from other Texas state agencies.	Moderate	Recommendations for the Assistant Vice Chancellor of Total Rewards: 8.1.b. Ensure sufficient documentation is maintained on file.	1b. There is not a statewide database for ORP retirement information. As a result, state institutions rely on one another to provide accurate information. The records maintained accurately reflected the original information provided from the prior institutions. After the other state institutions sent revised information, UNTS records were updated.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	4/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	8. Insufficient Documentation Sufficient documentation was not maintained for 1 out of a sample population of 71 employee's tested for the purpose of determining the participant's proper contribution rate as required by the Texas Administrative Code. During our review of HR records, we were unable to validate the employee's contribution rate was set in accordance with the statute. Specifically, although the employee has prior Texas state experience dating back to 1982 which makes the employee eligible for the 8.5% grandfather rate, the employee was given the non-grandfather rate of 6.6%. Additionally, we noted the 'Prior State Service Verification and Release Information' form was not updated to reflect the current ORP non-grandfather rate. This form is provided to the employee to request authorization of prior year service from other Texas state agencies.	Moderate	Recommendations for the Assistant Vice Chancellor of Total Rewards: 8.1.c. Update the 'Prior State Service Verification and Release of Information' form to reflect the current ORP non-grandfather rate. This should be reviewed every biennium and updated accordingly.	1c. The prior state service form has been updated and will be revised as appropriate when state contributions change as a result of a Legislative session. Prior state service is part of the formal onboarding process. Additionally, the Total Rewards Records Team initiated a project to ask employees to review their service record and report inaccuracies with former state employers' reported time.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	4/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	9. Untimely Deposits of Refund Contribution Checks Refund contribution checks received from financial service companies are held by the Institution for an extended period of time and not deposited on a timely basis. During our review of ORP contributions, we noted both Total Rewards and Controller Operations teams receive a low volume of refund contribution checks. Specifically, we reviewed 6 checks for the total amount of $4,173.10 which dated back to June 2016. However, 2 of the 6 checks were re-issued from 2012. These checks were sent to the Institution as a result of adjustments to ORP participant accounts including but not limited to improper account set up, over contribution and/or salary overpayment.	Moderate	Recommendation for the Senior Director of Controller Operations and Assistant Vice Chancellor of Total Rewards: 9.1.a. Develop internal procedures on how to process retirement refund and secure checks.	1a. Payroll has already implemented the practice to deposit any retirement refund checks within three business days from the date of receipt. The checks are deposited in organizations' payroll clearing account pending response from HR Benefits to take the appropriate action. When these situations arise, HR Benefits researches the situation with the retirement vendor and determines the reason for the returned check. HR Benefits then coordinates appropriate corrective action with the Payroll team. These processes are already in place.	Abdul Mohammad, Senior Director of Controller Operations, and Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	1/2/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	10. ORP Reports Submitted to Texas Higher Education Coordinating Board (THECB) Inaccurate information documented on the ORP report was submitted to the THECB. Reconciliation testing of UNT System FY2016 ORP Report submitted to the THECB identified total ORP contributions by the employer were overstated on the report by $3,857. This was based on a comparison of the amount submitted on the FY2016 ORP Report to the actual ORP payroll deductions submitted to the financial service companies.	Moderate	Recommendation for the Senior Director of Controller Operations and Assistant Vice Chancellor of Total Rewards: 10.1.a. Develop a collaborative process to accurately record contributions/participants' and 'eligibility' data in the UNT System, UNT, UNT Dallas and UNTHSC ORP reports.	1a. Develop a collaborative process so HR and Payroll are each providing and checking information pertinent to their areas to ensure report accuracy. The next annual ORP report is due October 1, 2017. The plan will be implemented for the next reporting cycle, completed by the due date.	Abdul Mohammad, Senior Director of Controller Operations and Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	10/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Senior Director, Registrar: 1.1.a. Revoke access on the provided list of 75 users that fall under your authority.	1a. We agree and this has been completed.	Lynn McCreary, Registrar, UNT	12/15/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	2. No Background Check for Non-Employee Spouse Living in Residence Hall There is no background check performed for either a non-employee spouse or a non-employee acquaintance of a UNT employee when both are living in a UNT residence hall. This includes Hall Directors, Assistant Hall Directors, and Faculty-in-Residence. The current practice is to perform background checks of employees.	High	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 2.1.a. Coordinate with UNT System Human Resources to ensure that a background check for either the spouse or the non-employee acquaintance of a UNT employee living in a residence hall be performed.	1a. Human resources does not complete background checks for non-employees Director Vanacore will consult with university counsel and risk management to advise about whether or not background checks for the spouses of live in staff members is necessary and if so how to request and manage them.	Gina M. Vanacore, Director of Housing and Residence Life	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 07/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	2. Personally Identifiable Information During our walk-through of the Clinic site, we identified personally identifiable information (PII) (i.e. copies of checks that contains name, address, and bank account information) related to patient payments which dates back to 2010. Specifically, copies of checks are kept in the Director's office in binders located on a shelf and in envelops located in the filing cabinet, which may be accessible to non-authorized personnel when the Director is not present. PII information should be kept secured and protected against inappropriate access and use in compliance with applicable laws and regulations.	High	Recommendations for the Provost: 2.1.a. Develop procedures to help ensure that all PII is appropriately protected against inappropriate access and use in compliance with applicable laws and regulations.	1a. To ensure security, confidential information will be safeguarded and stored in locked files. Current PII information will be kept secured and protected in locked files in the graduate student workroom, behind locked doors. We no longer keep copies of client checks. Counseling faculty are working to develop guidelines and procedures to address the security of clients' personal and confidential information protecting from improper disclosure.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNTHSC	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNTHSC Executive Director, Enrollment Services: 1.2.a. Revoke access on the provided list of 75 users that fall under your authority.	2a. We agree. All roles for the users that fall under my authority (HSC), will be revoked. To my knowledge, this has already been completed.	A.J. Randolph, Registrar, UNTHSC	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNTHSC	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNTHSC Executive Director, Enrollment Services: 1.2.b. Separate the certification of completed FERPA training from the form to obtain access to student data, so that all users trained do not automatically receive access.	2b. We agree. The responsible individual will separate the access authorization form from the FERPA training. Both will be required for users to obtain access.	A.J. Randolph, Registrar, UNTHSC	9/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNTHSC	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNTHSC Executive Director, Enrollment Services: 1.2.c. Change the access authorization form to include the user's job and employment status	2c. We agree. The responsible individual will update the access authorization form to include both the users job and employment status.	A.J. Randolph, Registrar, UNTHSC	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNTHSC	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNTHSC Executive Director, Enrollment Services: 1.2.d. Before granting access, verify the job and employment status are accurate and reasonable to justify access to student data.	2d. We agree. Responsible individual will work with HR to obtain access to HR data that will allow ACE to verify job and employment status.	A.J. Randolph, Registrar, UNTHSC	9/1/2017 Rev. 11/15/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNTHSC	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNTHSC Executive Director, Enrollment Services: 1.2.e. Annually review access lists based on documented risk management decisions.	2e. We agree. Responsible individual will work develop process to annually review user access to determine if access remains appropriate according to documented risk management decisions.	A.J. Randolph, Registrar, UNTHSC	9/1/2017 Rev. Date: 11/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Dallas, Registrar: 1.3.a. Revoke access on the provided list of 75 users that fall under your authority.	3a. We agree and will immediately revoke access to all those affiliated with UNT Dallas.	Karen Jarrell, Registrar, UNT Dallas	9/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Dallas, Registrar: 1.3.b. Separate the certification of completed FERPA training from the form to obtain access to student data, so that all users trained do not automatically receive access.	3b. We agree. We will continue to use our normal FERPA training module for all UNT Dallas faculty, staff and administration. Additionally, once FERPA training is completed, we will utilize a role-based security form approved by the Vice President providing oversight that specifically delineates the access needed by the specific staff person based on the job they are assigned. Where there may exist a need for additional access for a specified person, we will document the role and access assignment. There will be an annual review of all staff with EIS security to ensure access is appropriate and any risk mitigated.	Karen Jarrell, Registrar, UNT Dallas	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Dallas, Registrar: 1.3.c. Change the access authorization form to include the user's job and employment status.	3c. We agree. Once FERPA training is completed, we will utilize a role-based security form approved by the Vice President providing oversight that specifically delineates the access needed by the specific staff person based on the user's job they are assigned and employment status. Where there may exist a need for additional access for a specified person, we will document the role and access assignment. There will be an annual review of all staff with EIS security to ensure access is appropriate and any risk mitigated.	Karen Jarrell, Registrar, UNT Dallas	9/1/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Dallas, Registrar: 1.3.d. Before granting access, verify the job and employment status are accurate and reasonable to justify access to student data.	3d. We agree. Prior to granting access, the user's job and employment status will be weighed against the request for access to data to ensure it is appropriate, accurate, and will ensure the completion of the position's job task.	Karen Jarrell, Registrar, UNT Dallas	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	2. Personally Identifiable Information During our walk-through of the Clinic site, we identified personally identifiable information (PII) (i.e. copies of checks that contains name, address, and bank account information) related to patient payments which dates back to 2010. Specifically, copies of checks are kept in the Director's office in binders located on a shelf and in envelops located in the filing cabinet, which may be accessible to non-authorized personnel when the Director is not present. PII information should be kept secured and protected against inappropriate access and use in compliance with applicable laws and regulations.	High	Recommendations for the Provost: 2.1.b. Collaborate with the Office of General Counsel to determine whether these documents are needed in evaluation of information for PHI notification.	1b. We will submit drafts of all newly developed procedures to General Counsel for review. Additionally, we need to work with General Counsel to determine what documents are needed in the evaluation of information for PHI notification.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT System	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for Chief Information Security Officer, ITSS: 1.4.a. Revoke access on the provided list of 75 users that fall under your authority, specifically expired vendors and Oracle-access users.	4a. We agree. Corrective action has been taken in regard to this finding. 42 non-employees were granted access by parties external to ITSS, and in a manner that was separate from existing ITSS processes for removing user access. As such, their access was unknown to ITSS until discovered during this audit. Access has been revoked for individuals in this group. In regard to the group of 29 former employees, the role removal process did not capture their termination. Their access was revoked upon discovery. ITSS will develop processes to capture these exceptions to ensure that access is reviewed and removed, where appropriate. In regard to the 4 vendors whose authorization had expired, their access was revoked upon discovery during this audit.	Charlotte Russell, Chief Information Security Officer, ITSS	6/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT System	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for Chief Information Security Officer, ITSS: 1.4.b. Formalize the internal review process for removing access for vendors with expired authorization forms and the removal of Oracle access.	4b. We agree. Corrective action has been taken in regard to this finding. The internal review process has been modified to increase the frequency of access reviews and timeliness of access removal. In addition, notifications to individuals that have responsibilities for removing access has been broadened to include those that are external to ITSS.	Charlotte Russell, Chief Information Security Officer, ITSS	6/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT System	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendation for Executive Director of Enterprise Applications, ITSS: 1.5.a. Correct the identified coding issue with the automated deprovisioning bolt-on "Role Removal" and validate it is effectively removing access on terminated employees.	5a. We agree. Efforts are currently underway to correct programming code in the "Role Removal" process, to ensure that all appropriate employee termination records are identified and processed accordingly. Remediation work is expected to be completed and in production within the next six months.	Dorothy Flores, Executive Director of Enterprise Applications, ITSS	12/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	2. Lack of Review of Access Controls for Non-Employees 20 non-employee had access to personal student data including cell phone numbers and their need for access had not been verified in over a year. See final report for table. Internal Audit requested any documentation to support the authorization for the non-employees on the access list. Student data information owners provided 20 authorization forms which were completed over a year ago. These authorization forms did not have an authorization expiration date and the majority of them were over five years old, see the chart above for a breakdown of their age.	High	Recommendations for UNT Senior Director, Registrar: 2.1.a. Verify the 20 non-employee users have a legitimate business need for access.	1a. We agree. The registrar's office will verify the 20 non-employee users have a legitimate business need for access.	Lynn McCreary, Registrar, UNT	9/1/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	2. Lack of Review of Access Controls for Non-Employees

20 non-employee had access to personal student data including cell phone numbers and their need for access had not been verified in over a year.

See final report for table.

Internal Audit requested any documentation to support the authorization for the non-employees on the access list. Student data information owners provided 20 authorization forms which were completed over a year ago. These authorization forms did not have an authorization expiration date and the majority of them were over five years old, see the chart above for a breakdown of their age. | High | Recommendations for UNT Senior Director, Registrar:

2.1.b. Require an access expiration date for all users that are not active employees and create a process to revoke the access as it expires. | 1b. We agree. The registrar's office will implement procedures to insure that an we require an access expiration date for all users that are not active employees and create a process to revoke the access as it expires. | Lynn McCreary, Registrar, UNT | 9/1/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 16-108 SYS | Governance and Regulatory Compliance | Student Data Access Audit | UNTHSC | 2. Lack of Review of Access Controls for Non-Employees

20 non-employee had access to personal student data including cell phone numbers and their need for access had not been verified in over a year.

See final report for table.

Internal Audit requested any documentation to support the authorization for the non-employees on the access list. Student data information owners provided 20 authorization forms which were completed over a year ago. These authorization forms did not have an authorization expiration date and the majority of them were over five years old, see the chart above for a breakdown of their age. | High | Recommendation for UNTHSC Executive Director, Enrollment Services:

2.2.a. Require an access expiration date for all users that are not active employees and create a process to revoke the access as it expires. | 2a. We agree. Responsible individual will create a documented process that will grant access based on a finite period of time. At the end of that period, access will be revoked for non-employees (those requiring access but not considered active HSC employees [e.g. contractors, consultants, etc]). | A.J. Randolph, Registrar, UNTHSC | 9/1/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	2. Lack of Review of Access Controls for Non-Employees 20 non-employee had access to personal student data including cell phone numbers and their need for access had not been verified in over a year. See final report for table. Internal Audit requested any documentation to support the authorization for the non-employees on the access list. Student data information owners provided 20 authorization forms which were completed over a year ago. These authorization forms did not have an authorization expiration date and the majority of them were over five years old, see the chart above for a breakdown of their age.	High	Recommendation for UNT Dallas, Registrar: 2.3.a. Require an access expiration date for all users that are not active employees and create a process to revoke the access as it expires.	3a. We agree. Prior to awarding access to any EIS data, access for non-employees on contract work will have an expiration date set based on the dates of the contract. This date will be communicated with the Institutional supervisor and the contract employee. Should the contract employee require data access for an additional period, a new contract will be provided with specified dates of termination. There will be a review EIS security to ensure access is revoked and any risk mitigated.	Karen Jarrell, Registrar, UNT Dallas	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	2. Personally Identifiable Information During our walk-through of the Clinic site, we identified personally identifiable information (PII) (i.e. copies of checks that contains name, address, and bank account information) related to patient payments which dates back to 2010. Specifically, copies of checks are kept in the Director's office in binders located on a shelf and in envelops located in the filing cabinet, which may be accessible to non-authorized personnel when the Director is not present. PII information should be kept secured and protected against inappropriate access and use in compliance with applicable laws and regulations.	High	Recommendations for the Provost: 2.1.c. Once appropriate action is determined, work with the Director of Compliance to properly dispose records in accordance with state retention requirements.	1c. The Clinic Director or Counseling Program Coordinator will work with the Administrative Specialist to coordinate the proper disposal of record working collaboratively with the Director of Compliance.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	2. Project Tracking & Reporting There is no consistent reconciliation of project financial information. Additionally, there is no efficient way for management to obtain and perform periodic review of the financial status on projects. UNT Facilities has a software application called TMA (The Maintenance Authority) that was purchased to track project expenses and progress. Based on interviews with Project Managers, the primary method of tracking project expenses and progress is via a shadow system of Excel spreadsheets. A shadow system refers to a set of records maintained departmentally instead of at a centralized level. Project Managers stated that they do not reconcile the information on the spreadsheets to TMA on a regular basis. Expenses are recorded in PeopleSoft, the University's Financial System. However, there is no reconciliation of project financial information being performed between TMA and PeopleSoft, and the two systems do not interact. Therefore, project information in PeopleSoft is unreliable. University management and UNT System Office of Facilities Planning and Construction (OFPC) must contact UNT Facilities to receive information on project financial status. In addition, UNT Facilities does not provide a project tracking report to either the UNT Vice President for Finance and Administration, UNT System OFPC, or the Board of Regents.	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 2.1.a. Develop a process to utilize the TMA software as the primary method of tracking project expenses to replace the shadow system Excel spreadsheets as the primary method of tracking project expenses.	1a. Facilities is currently improving and documenting our existing business processes to align with the optimal utilization of TMA. One phase in this process is dedicated to enhancing the project module which will allow us to track project expenses, status and reconciliation. This upgrade will result in eliminating shadow	Primary - Hilary Liscano, Director of Facilities Business Support and Services; Secondary responsible party – Helen Bailey, Director Facility Planning, Design and Construction	6/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	2. Project Tracking & Reporting There is no consistent reconciliation of project financial information. Additionally, there is no efficient way for management to obtain and perform periodic review of the financial status on projects. UNT Facilities has a software application called TMA (The Maintenance Authority) that was purchased to track project expenses and progress. Based on interviews with Project Managers, the primary method of tracking project expenses and progress is via a shadow system of Excel spreadsheets. A shadow system refers to a set of records maintained departmentally instead of at a centralized level. Project Managers stated that they do not reconcile the information on the spreadsheets to TMA on a regular basis. Expenses are recorded in PeopleSoft, the University's Financial System. However, there is no reconciliation of project financial information being performed between TMA and PeopleSoft, and the two systems do not interact. Therefore, project information in PeopleSoft is unreliable. University management and UNT System Office of Facilities Planning and Construction (OFPC) must contact UNT Facilities to receive information on project financial status. In addition, UNT Facilities does not provide a project tracking report to either the UNT Vice President for Finance and Administration, UNT System OFPC, or the Board of Regents.	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 2.1.b. Establish a process to reconcile monthly project financial information, including expenses and budgets in TMA to the PeopleSoft Budget Ledger and General Ledger.	1b. As a result of the project expense tracking enhancements we will be refining our reconciliation process to yield more accurate and timely results. We are currently working with UNT System Financial Reporting to automate an audit report that consolidates data from both TMA and EIS. We will have the capability to schedule and communicate the results of this report at any temporal frequency as required.	Primary - Hilary Liscano, Director of Facilities Business Support and Services; Secondary responsible party – Helen Bailey, Director Facility Planning, Design and Construction	6/15/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	2. Project Tracking & Reporting There is no consistent reconciliation of project financial information. Additionally, there is no efficient way for management to obtain and perform periodic review of the financial status on projects. UNT Facilities has a software application called TMA (The Maintenance Authority) that was purchased to track project expenses and progress. Based on interviews with Project Managers, the primary method of tracking project expenses and progress is via a shadow system of Excel spreadsheets. A shadow system refers to a set of records maintained departmentally instead of at a centralized level. Project Managers stated that they do not reconcile the information on the spreadsheets to TMA on a regular basis. Expenses are recorded in PeopleSoft, the University's Financial System. However, there is no reconciliation of project financial information being performed between TMA and PeopleSoft, and the two systems do not interact. Therefore, project information in PeopleSoft is unreliable. University management and UNT System Office of Facilities Planning and Construction (OFPC) must contact UNT Facilities to receive information on project financial status. In addition, UNT Facilities does not provide a project tracking report to either the UNT Vice President for Finance and Administration, UNT System OFPC, or the Board of Regents.	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 2.1.c. Provide quarterly project tracking reports to the UNT Vice President for Finance and Administration.	1c. UNT Facilities will provide quarterly tracking reports to the UNT Vice President for Finance and Administration.	Primary - Hilary Liscano, Director of Facilities Business Support and Services; Secondary responsible party – Helen Bailey, Director Facility Planning, Design and Construction	6/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	2. Unique authentication not required in classrooms Unique authentication is not required to use classroom computers. A user is not required to log in or authenticate to use classroom computers. Just hitting a key on the keyboard or jostling the mouse will activate the computer, and the user then has unlimited access to the internet via several browsers. Even if a logon was required, a generic user id and password is available and published on the CSS website.	High	Recommendation for Classroom Support Services Director: 2.1.a. Based on conclusions determined by the Senior level committee (from Observation #1), CSS should implement the necessary security measures to comply with the direction provided by the committee.	1a. We agree. The information from the committee will help to establish boundaries of information security to be considered by CSS. CSS will ensure that it's security protocol is aligned with the Computer Use Policy.	Dr. Allen Clark, Associate Vice President for Information Services and Transportation, UNT	Exp. Impl. Date: 3/1/2018 Revised Impl. Date: 12/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	2. Unique authentication not required in classrooms Unique authentication is not required to use classroom computers. A user is not required to log in or authenticate to use classroom computers. Just hitting a key on the keyboard or jostling the mouse will activate the computer, and the user then has unlimited access to the internet via several browsers. Even if a logon was required, a generic user id and password is available and published on the CSS website.	High	Recommendation for Classroom Support Services Director: 2.1.b. CSS should work with UNT's Chief Information Security Officer (CISO) to ensure compliance with all applicable laws and regulations.	1b. We agree. CSS will work with the CISO to ensure that classroom use computers are utilized in a manner that does not violate any known laws, policies and procedures.	Dr. Allen Clark, Associate Vice President for Information Services and Transportation, UNT	Exp. Impl. Date: 3/1/2018 Revised Impl. Date: 12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ▪ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ▪ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ▪ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ▪ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.a. Designate a single point of contact for camps and workshops in the College of Music. This individual should coordinate with Risk Management Services regarding requirements relating to criminal background checks, sexual abuse and child molestation awareness training, and medical insurance.	1a. The Summer Camps Coordinator will be the single point of contact with Risk Management regarding requirements relating to criminal background checks, sexual abuse and child molestation awareness training, and medical insurance beginning September 1, 2017.	Anne Oncken, Summer Camps Coordinator and Assistant to the Dean	1/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ▢ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ▢ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ▢ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ▢ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.b. Establish procedures to ensure that Risk Management Services receives the necessary information to ensure that criminal background checks are performed for all music camp workers prior to the start of the music camp.	1b. The Summer Camps Coordinator, with support from the Dean of the College of Music, will ask that all criminal background checks that include a nationwide sex offender register search to be submitted to RMS through the Coordinator's office and to be certain that RMS receives the necessary information for all music camp workers 1 (one) month prior to the start date of the music camp, beginning January 2018. (Risk Management can confirm that submission of background checks was nearly 100% in 2017, as contrasted with the 2016 data as reported here.)	Anne Oncken, Summer Camps Coordinator and Assistant to the Dean	Exp. Impl. Date: 01/31/2018 Rev. Impl. Date: 07/4/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ▢ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ▢ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ▢ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ▢ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.c. Establish procedures to ensure that all music camp workers complete the required sexual abuse and child molestation awareness training prior to the start of the music camp.	1c. Summer Camps Coordinator, with support from the Dean of the College of Music, will work with the Summer Camp Directors to be certain that required training occurs 1 (one) month prior to the start of each camp, beginning January 2018.	Anne Oncken, Summer Camps Coordinator and Assistant to the Dean	Exp. Impl. Date: 01/31/2018 Rev. Impl. Date: 07/4/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ▢ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ▢ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ▢ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ▢ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.d. Establish procedures to ensure that all music camp workers know how to properly report known or suspected abuse or neglect of a minor.	1d. Attendance at Risk Management workshops will be mandatory in 2018 and the Summer Camps Coordinator will ensure that all directors and assistants know how to properly report known or suspected abuse or neglect of a minor.	Anne Oncken, Summer Camps Coordinator and Assistant to the Dean	Exp. Impl. Date: 01/31/2018 Rev. Impl. Date: 03/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ▢ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ▢ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ▢ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ▢ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.e. Purchase medical insurance through Risk Management Services for all minor music camp participants.	1e. The Summer Camps Coordinator will oversee and ensure that all camps with uninsured minors purchase medical insurance through Risk Management Services, beginning January, 2018.	Anne Oncken, Summer Camps Coordinator and Assistant to the Dean	1/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ▪ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ▪ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ▪ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ▪ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.f. Develop and implement facility use agreements for external camps and other external events.	1f. The Assistant Dean for Enrollment Management and External Affairs and Associate Dean for Operation will be responsible for: i. Consulting with the Office of General Counsel (OGC) and the office of Lifelong Learning and Professional Development (LLPD) to receive their recommendations and copies of model facility usage agreements already approved by the university for summer camps hosted elsewhere on the UNT campus that are administered by external entities. ii. Working with the College of Music Facilities Manager and Murchison Performing Arts Center Business Manager, gather and review model facility usage agreements already approved by the university for usage in College of Music facilities for other types of events and rentals. iii. Merge the documents to ensure that all information specific to the college and all information required by OGC and LLPD for camps in general are represented in the agreements. iv. Communicate agreements to external camp administrators for the appropriate signatures.	Raymond Rowell, Asst. Dean for Enrollment Management and External Affairs; Jon Nelson, Associate Dean for Operations; External Camp Organizers: Bradetich Foundation; SASI – The Leadership People, LLC.; System Blue	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	3. Classroom usage schedule not complete Multiple facility use scheduling applications in use at UNT. UNT currently uses 7 to 10 different scheduling systems for various activities around campus. CSS uses the scheduler utilized by the Registrar, Ad Astra, in their RM system to determine to determine if a class is taking place in the classroom. For example, OrgSync is used by student organizations, EMS Software is used by community groups, and some areas post a piece of paper outside the classroom for scheduling. A task force being led by the Associate VP Student Affairs is underway to consolidate all scheduling and calendaring activity at UNT into one campus wide system.	Moderate	Recommendation for Associate VP of Student Affairs: 3.1.a. A task force is in place to consolidate all scheduling and calendaring activity at UNT into one campus wide system. Work should be completed on this project resulting in one unified calendaring and scheduling system.	1a. The Task Force will make a recommendation to the Executive Council by 1/7/18.	Daniel Armitage, Associate Vice President Student Affairs	1/7/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	3. Classroom usage schedule not complete Multiple facility use scheduling applications in use at UNT. UNT currently uses 7 to 10 different scheduling systems for various activities around campus. CSS uses the scheduler utilized by the Registrar, Ad Astra, in their RM system to determine to determine if a class is taking place in the classroom. For example, OrgSync is used by student organizations, EMS Software is used by community groups, and some areas post a piece of paper outside the classroom for scheduling. A task force being led by the Associate VP Student Affairs is underway to consolidate all scheduling and calendaring activity at UNT into one campus wide system.	Moderate	Recommendation for Classroom Support Services Director: 3.2.a. CSS should use the campus wide calendar developed by the task force to monitor classroom activity.	2a. We Agree. Classroom Support will utilize the calendar scheduling system resources made available by the task force in determining the occupation of each classroom.	Ashley Olsberg, Director Classroom Support Services	Exp. Impl. Date: 3/1/2018 Revised Impl. Date: 5/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	3. Course Fees The current course fee account set-up promotes commingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, one course fee rate did not have all necessary approvals. In detail, the following were noted: • Course fee revenues and expenditures are commingled in one chartstring. Although GSBS maintains a spreadsheet by academic semester with budgeted revenues/expenditures amounts per course fee, there is no fee reconciliation process in place to help ensure that each specific course fee is expended in proportion to fees collected within the time period the fees were collected (e.g. semester). Therefore, GSBS is unable to ensure that rates set for each course fee are in accordance with the cost recovery nature of incidental fees required by Texas Education Code Section 54.504. • GSBS does not have a process in place to utilize information from the spreadsheets in evaluating unexpended balances and fee rates per course. As a result, Internal Audit was unable to determine account balances on each course fee collected which had a total accumulated unexpended balance of $145,291.	High	Recommendations for the Dean of GSBS: 3.1.a. Utilize course fee information tracked per semester and develop procedures to periodically conduct fee cost assessments to ensure that fees are set in accordance with the cost recovery nature of the fee.	1a. The Dean of the GSBS will work with Ms. Carla Lee Johnson, the Director of Student Success, who currently maintains a spreadsheet consisting of course fee information and distribution, to compare and reconcile anticipated "revenue" (i.e., that which was budgeted) with "actuals". Such differences will drive decisions to modify existing course fees, as needed and as supported by the data.	Meharvan Singh, Dean of GSBS	Exp. Impl. Date: 02/28/2018 Rev. Impl. Date: 04/13/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	3. Course Fees The current course fee account set-up promotes commingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, one course fee rate did not have all necessary approvals. In detail, the following were noted: • Course fee revenues and expenditures are commingled in one chartstring. Although GSBS maintains a spreadsheet by academic semester with budgeted revenues/expenditures amounts per course fee, there is no fee reconciliation process in place to help ensure that each specific course fee is expended in proportion to fees collected within the time period the fees were collected (e.g. semester). Therefore, GSBS is unable to ensure that rates set for each course fee are in accordance with the cost recovery nature of incidental fees required by Texas Education Code Section 54.504. • GSBS does not have a process in place to utilize information from the spreadsheets in evaluating unexpended balances and fee rates per course. As a result, Internal Audit was unable to determine account balances on each course fee collected which had a total accumulated unexpended balance of $145,291.	High	Recommendations for the Dean of GSBS: 3.1.b. Develop reconciliation procedures for fees bundled into one account to help ensure that documentation is available to demonstrate the cost recovery nature of each fee collected.	1b. A manual process already exists by which course fee revenue, which is bundled into one account, is tracked. However, based on the feedback from this audit, additional procedures will be developed to reconcile the fee collected with actual expenditures. An important caveat to note, however, and that which will be discussed with the Office of the CFO, is the need to build a reserve to support the repair and/or replacement of equipment/resources used in support of course delivery/instruction.	Meharvan Singh, Dean of GSBS	Exp. Impl. Date: 02/28/2018 Rev. Impl. Date: 04/13/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	3. Course Fees The current course fee account set-up promotes commingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, one course fee rate did not have all necessary approvals. In detail, the following were noted: • Course fee revenues and expenditures are commingled in one chartstring. Although GSBS maintains a spreadsheet by academic semester with budgeted revenues/expenditures amounts per course fee, there is no fee reconciliation process in place to help ensure that each specific course fee is expended in proportion to fees collected within the time period the fees were collected (e.g. semester). Therefore, GSBS is unable to ensure that rates set for each course fee are in accordance with the cost recovery nature of incidental fees required by Texas Education Code Section 54.504. • GSBS does not have a process in place to utilize information from the spreadsheets in evaluating unexpended balances and fee rates per course. As a result, Internal Audit was unable to determine account balances on each course fee collected which had a total accumulated unexpended balance of $145,291.	High	Recommendations for the Dean of GSBS: 3.1.c. Review course fee accumulated unexpended balances at least annually to ensure course fees are set in accordance with applicable laws and policies.	1c. The Dean of the GSBS will develop a common understanding and procedure with the Office of the CFO by which the GSBS communicates and justifies the need to carryover of unexpended balances.	Meharvan Singh, Dean of GSBS	Exp. Impl. Date: 02/28/2018 Rev. Impl. Date: 04/13/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	3. Course Fees The current course fee account set-up promotes commingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, one course fee rate did not have all necessary approvals. In detail, the following were noted: • Course fee revenues and expenditures are commingled in one chartstring. Although GSBS maintains a spreadsheet by academic semester with budgeted revenues/expenditures amounts per course fee, there is no fee reconciliation process in place to help ensure that each specific course fee is expended in proportion to fees collected within the time period the fees were collected (e.g. semester). Therefore, GSBS is unable to ensure that rates set for each course fee are in accordance with the cost recovery nature of incidental fees required by Texas Education Code Section 54.504. • GSBS does not have a process in place to utilize information from the spreadsheets in evaluating unexpended balances and fee rates per course. As a result, Internal Audit was unable to determine account balances on each course fee collected which had a total accumulated unexpended balance of $145,291.	High	Recommendation for the Vice President of Finance & Planning: 3.2.a. Establish an annual requirement for account holders to provide a formal justification or action plan for accumulated unexpended course fee balances over an established threshold.	2a. During the annual budget process, the Budget Office of the Health Science Center will provide to each School or College that charges course fees a Course Fee Packet, containing the current available balance for each fee, the fee's estimated threshold amount, and a course fee form. The course fee form, which will detail the justification or action plan to be implemented if the course fee balance exceeds the established threshold amount, will be required to be submitted to the Budget Office as part of the Budget Review process.	Jeff Scarpelli, Vice President of Finance and Planning	6/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	3. Family Educational Rights and Privacy Act During our walk-through of the Clinic site, we noted that student education records related to the graduate Counseling Program offered by the Department of Counseling (i.e. graduate applications with social security numbers, transcripts, recommendation letters, evaluation of applications, GRE certificate, etc.) are kept in an unlocked filing cabinet, inside an unlocked server room, which may be accessed by students, faculty, staff and patients. Additionally, we were informed by the Interim Director, due to the location of the student education records in the Clinic, other Counseling faculty not working in the Clinic have access to the Clinic. Student education records should be kept secured and protected against inappropriate access and use in compliance with applicable laws and regulations.	High	Recommendation for the Provost: 3.1.a. Relocate the student education records out of the Clinic and ensure they are adequately protected against inappropriate access and use in compliance with applicable laws and regulations.	1a. To ensure security of students' records files are relocated to a locked file cabinet in the Clinic Director's office. The locks on to the Directors office door are changed. Only the Clinic Director and Administrative Specialist have access to student files.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	3. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form to Enterprise Information System (EIS) PeopleSoft were identified in 7 out of 13 departments within TCOM resulting in overpayments of terminated employees and incorrect leave accrual balances for active employees. Internal audit tested a sample of 60 out of 307 (20%) benefits eligible employees from September 1, 2015 through August 31, 2016. TCOM utilizes departmental timekeepers to enter employees' leave from HRM-64 Leave Request form to EIS. During our review, we noted that for 10 employees leave was either entered incorrectly or not entered at all in EIS. Specifically, • For 6 terminated employees with approved leave request forms indicating that vacation time had been taken, vacation time was not recorded in EIS. As a result, the final vacation lump sum payout was not accurate due to overstatement of vacation leave accruals totaling $8,918 in overpayment. • For 3 active employees, vacation leave and compensation time taken on HRM-64 forms were not recorded in EIS. Furthermore, for one of the three employees 16 hours of 'floating holiday' was requested; however it was recorded as 'vacation taken' in EIS. • For 1 active employee, 8 hours of compensation time earned reported on the HRM-64 form was recorded as 5 hours in EIS.	High	Recommendations for the Dean of TCOM and Senior Director of Controller Operations: 3.1.a. Review all current and terminated employees within TCOM from September 2015 - August 2016 to ensure the HRM-64 Leave forms are accurately entered into EIS.	1a. TCOM has assigned 1.0 FTE administrative assistant to continue the audit full-time. All records for current and former TCOM and UNT Health employees are being reviewed to determine compliance with recording policies and accuracy of recording. Payroll, UNT System Controller Operations will coordinate and help TCOM staff with their employees' time keeping review process and facilitate measures to address the shortcomings.	Don Peska, Dean of TCOM and Abdul Mohammad, Senior Director of Controller Operations	3/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	3. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form to Enterprise Information System (EIS) PeopleSoft were identified in 7 out of 13 departments within TCOM resulting in overpayments of terminated employees and incorrect leave accrual balances for active employees. Internal audit tested a sample of 60 out of 307 (20%) benefits eligible employees from September 1, 2015 through August 31, 2016. TCOM utilizes departmental timekeepers to enter employees' leave from HRM-64 Leave Request form to EIS. During our review, we noted that for 10 employees leave was either entered incorrectly or not entered at all in EIS. Specifically, • For 6 terminated employees with approved leave request forms indicating that vacation time had been taken, vacation time was not recorded in EIS. As a result, the final vacation lump sum payout was not accurate due to overstatement of vacation leave accruals totaling $8,918 in overpayment. • For 3 active employees, vacation leave and compensation time taken on HRM-64 forms were not recorded in EIS. Furthermore, for one of the three employees 16 hours of 'floating holiday' was requested; however it was recorded as 'vacation taken' in EIS. • For 1 active employee, 8 hours of compensation time earned reported on the HRM-64 form was recorded as 5 hours in EIS.	High	Recommendations for the Dean of TCOM and Senior Director of Controller Operations: 3.1.b. Collaborate with UNT System Controller Operations to update employee's leave of absences in EIS to reflect the correct leave balances.	1b. A list of all needed corrections is being compiled following, which the online recording system will be reopened to allow entry of and editing of corrected data. Payroll, UNT System Controller Operations will take necessary actions to update and reflect correct employees leave of absences in EIS	Frank Filipetto, Interim Dean of TCOM and Abdul Mohammad, Senior Director of Controller Operations	Exp: 3/1/2018 Rev: 6/01/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	3. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form to Enterprise Information System (EIS) PeopleSoft were identified in 7 out of 13 departments within TCOM resulting in overpayments of terminated employees and incorrect leave accrual balances for active employees. Internal audit tested a sample of 60 out of 307 (20%) benefits eligible employees from September 1, 2015 through August 31, 2016. TCOM utilizes departmental timekeepers to enter employees' leave from HRM-64 Leave Request form to EIS. During our review, we noted that for 10 employees leave was either entered incorrectly or not entered at all in EIS. Specifically, • For 6 terminated employees with approved leave request forms indicating that vacation time had been taken, vacation time was not recorded in EIS. As a result, the final vacation lump sum payout was not accurate due to overstatement of vacation leave accruals totaling $8,918 in overpayment. • For 3 active employees, vacation leave and compensation time taken on HRM-64 forms were not recorded in EIS. Furthermore, for one of the three employees 16 hours of 'floating holiday' was requested; however it was recorded as 'vacation taken' in EIS. • For 1 active employee, 8 hours of compensation time earned reported on the HRM-64 form was recorded as 5 hours in EIS.	High	Recommendations for the Dean of TCOM and Senior Director of Controller Operations: 3.1.d. Ensure internal payroll records are corrected.	1d. The payroll office shall be alerted to the final determinations and corrected entries and effect any further reporting either internally or to external agencies receiving payroll reports. Payroll, UNT System Controller Operations will ensure that the correcting entries are entered into EIS in a timely manner	Frank Filipetto, Interim Dean of TCOM and Abdul Mohammad, Senior Director of Controller Operations	Exp: 3/1/2018 Rev: 6/01/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	3. Project Documentation Documentation for projects is either missing or incomplete. Project documentation for minor capital projects is currently maintained by Project Managers on the UNT Facilities network drive. There is a filing system in place for organizing and maintaining project documentation. However, the centralized filing system is not consistently applied across UNT Facilities. The filing system is inconsistently followed by the Planning, Design & Construction group, and not followed by the Maintenance group. Internal Audit performed walkthroughs of five projects and noted that documents were missing from several projects. For one project Internal Audit noted that numerous documents were missing which included: ▢ Project Budget Form; ▢ Justification for project delivery method; ▢ Expense tracking spreadsheet; and ▢ Contract Completion Form. Additionally, Project Managers maintained in their completed project files copies of Project Initiation Worksheet (PIW) forms. However, the forms did not contain the required signatory approval from the Office of Space Management & Planning (OSMP). UNT Facilities was able to later provide copies of the PIW forms with the required OSMP approval signatures. Project Managers were not maintaining the final version of the PIW forms in their completed project files. During the course of this audit, we noted that documentation was not stored in one central location. During a project walkthrough,	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 3.1.a. Develop retention procedures that comply with the Texas State Records Retention Schedule and UNT Records Retention Schedule.	1a. UNT Facilities will ensure completeness of building records per stated record retention regulations. Current procedures require complete construction project record files to be digitally archived and retained for the life of the building in a central Facilities database.	Helen Bailey, Director, Facilities Planning, Design and Construction	6/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	3. Project Documentation Documentation for projects is either missing or incomplete. Project documentation for minor capital projects is currently maintained by Project Managers on the UNT Facilities network drive. There is a filing system in place for organizing and maintaining project documentation. However, the centralized filing system is not consistently applied across UNT Facilities. The filing system is inconsistently followed by the Planning, Design & Construction group, and not followed by the Maintenance group. Internal Audit performed walkthroughs of five projects and noted that documents were missing from several projects. For one project Internal Audit noted that numerous documents were missing which included: ▢ Project Budget Form; ▢ Justification for project delivery method; ▢ Expense tracking spreadsheet; and ▢ Contract Completion Form. Additionally, Project Managers maintained in their completed project files copies of Project Initiation Worksheet (PIW) forms. However, the forms did not contain the required signatory approval from the Office of Space Management & Planning (OSMP). UNT Facilities was able to later provide copies of the PIW forms with the required OSMP approval signatures. Project Managers were not maintaining the final version of the PIW forms in their completed project files. During the course of this audit, we noted that documentation was not stored in one central location. During a project walkthrough,	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 3.1.b. Develop training for all personnel responsible for the documentation of construction activities and decisions to be knowledgeable about retention policies and procedures..	1b. UNT Facilities conducts construction project records management training during personnel onboarding for select staff. Facilities team will institute continuing education/training for all applicable staff on construction project documentation and will create informational reference material that personnel will be able to access as needed, to more clearly instruct and guide their practices regarding project records management. Workshops with all applicable staff will be scheduled to ensure awareness of statutory requirements and methods to comply.	Helen Bailey, Director, Facilities Planning, Design and Construction	6/15/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	3. Project Documentation Documentation for projects is either missing or incomplete. Project documentation for minor capital projects is currently maintained by Project Managers on the UNT Facilities network drive. There is a filing system in place for organizing and maintaining project documentation. However, the centralized filing system is not consistently applied across UNT Facilities. The filing system is inconsistently followed by the Planning, Design & Construction group, and not followed by the Maintenance group. Internal Audit performed walkthroughs of five projects and noted that documents were missing from several projects. For one project Internal Audit noted that numerous documents were missing which included: ⬚ Project Budget Form; ⬚ Justification for project delivery method; ⬚ Expense tracking spreadsheet; and ⬚ Contract Completion Form. Additionally, Project Managers maintained in their completed project files copies of Project Initiation Worksheet (PIW) forms. However, the forms did not contain the required signatory approval from the Office of Space Management & Planning (OSMP). UNT Facilities was able to later provide copies of the PIW forms with the required OSMP approval signatures. Project Managers were not maintaining the final version of the PIW forms in their completed project files. During the course of this audit, we noted that documentation was not stored in one central location. During a project walkthrough,	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 3.1.c. Develop a process to ensure that all Project Managers utilize the centralized UNT Facilities project filing system.	1c. UNT Facilities will conduct random self-audits annually to measure compliance with facilities construction project records retention regulations, filing system procedures and project documentation.	Helen Bailey, Director, Facilities Planning, Design and Construction	6/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	3. Project Documentation Documentation for projects is either missing or incomplete. Project documentation for minor capital projects is currently maintained by Project Managers on the UNT Facilities network drive. There is a filing system in place for organizing and maintaining project documentation. However, the centralized filing system is not consistently applied across UNT Facilities. The filing system is inconsistently followed by the Planning, Design & Construction group, and not followed by the Maintenance group. Internal Audit performed walkthroughs of five projects and noted that documents were missing from several projects. For one project Internal Audit noted that numerous documents were missing which included: ⬚ Project Budget Form; ⬚ Justification for project delivery method; ⬚ Expense tracking spreadsheet; and ⬚ Contract Completion Form. Additionally, Project Managers maintained in their completed project files copies of Project Initiation Worksheet (PIW) forms. However, the forms did not contain the required signatory approval from the Office of Space Management & Planning (OSMP). UNT Facilities was able to later provide copies of the PIW forms with the required OSMP approval signatures. Project Managers were not maintaining the final version of the PIW forms in their completed project files. During the course of this audit, we noted that documentation was not stored in one central location. During a project walkthrough,	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 3.1.d. Develop a process to ensure that Project Managers maintain the final version of project documentation in their completed project files.	1d. UNT Facilities has procedures in place for project close out. Current procedures and project management practices will be assessed and improved to ensure completeness of project documentation. Facilities team will institute continuing education/training for all project management staff on construction project documentation standard procedure and will create informational reference material that personnel will be able to access as needed, to more clearly instruct and guide their practices regarding project documentation. Workshops with all applicable staff will be scheduled to ensure awareness. Facilities will annually conduct self-audits to ensure project documentation completeness.	Helen Bailey, Director, Facilities Planning, Design and Construction	6/15/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	3. Refunds Lifelong Learning and Professional Development (LLPD) processed refunds totaling to approximately $10,400 during fiscal year 2017 using their event management software. Refunds were mainly processed for conference registration reimbursements.	High	Recommendation for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 3.1.a. Develop procedures to ensure all refunds are handled by Student Accounting and University Cashiering Services in accordance with UNT Policy 10.029 Refunds.	1a. Management concurs with the intent of the finding and recommendation and proposes alternative corrective action. Through coordination with the Director of Asset Protection we learned a sales refund policy will be implemented. While the cited policy does require all refunds be processed through Student Accounting they believe, based on the policy wording, the policy applies only to student refunds and does not adequately address sales transaction refunds. Additionally, refunding transactions originally paid via credit card but refunded via check violates the merchant agreement. The Director of Asset Protection will prepare and submit a new policy for approval dedicated to sales transactions and we will adjust our procedures according.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	4/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	3. UNT System Issues There is a systemic process breakdown regarding ORP contributions for 100% of all 21 pay periods tested from January 2015 – September 2016 among issues 3 through 5. Under the Texas Government Code and the Texas Administrative Code, an ORP employer has 3 business days to deposit ORP contributions into an employee's account. Under UNT System's Retirement Manager Agreement with its third party administrator (lead record keeper), VRSCO, UNT System must submit ORP contributions and data by 10:00 am to ensure the contributions and data are forwarded to the ORP financial companies the same business day. The Texas Government Code and Texas Administrative Code require an ORP financial company, that receives contributions and good data before the close of business, deposit the contributions the same business day. ORP contributions are deposited into the ORP participants' accounts after a collaborative effort between the UNT System HR - Total Rewards (Benefits), Controller Operations (Payroll), Treasury and Controller for UNTHSC. ORP contributions are a percentage of the employee's monthly salary. Salaries are driven by the timely submission of time and Electronic Payroll Action Requests (ePar) submitted at the departmental level. Additionally, the Benefits department updates the ORP contribution	High	Recommendations for the Vice Chancellor of Finance: 3.1.a. Create a task force with representatives from UNT System Human Resources, UNT System Controller Operations, UNT System Treasury and UNTHSC Controller for the following: ➤ Discuss the current Retirement Manager Agreement requirements and state regulations and determine the appropriate cut off time for when common remittance file and electronic fund transfer will be submitted to the third party administrator. This cut off time should be consistent across all Institutions. ➤ Determine a more efficient and effective process to solve the delays that were caused because the payroll process did not provide complete data resulting in errors by the ORP financial companies. For example, send a separate paycheck run for corrections only. ➤ Task force should meet at a minimum, on a quarterly basis, to determine if processes across all departments are effective and money is deposited in the participant's accounts within 3 business days. If not, identify the inefficiency, document the change in meeting minutes, communicate the	1a. Work has already begun to improve internal processes to deliver faster turnaround on internal processes. While this already mitigates risk of late processing, the automated solution will be part of the Retirement Update Project. Getting to a fully automated solution requires updates to our contracts, with the help of OGC, and clarification of timeliness with all four record keepers and especially our lead record keeper, which has responsibility to act as intermediary for files and funds to transmit to the four record keepers. When a new lead record keeper is selected, file feeds and processes will need to be updated. This will necessitate significant troubleshooting, solution determinations, and internal and external (vendor) programming. Due to the complexity, this project is anticipated to conclude during the next fiscal year. Simultaneously to the lead record keeper and record keeper work, the Benefits, Payroll, HRIS, and ITSS teams have already been finding methods of process automation and will continue to work together in a task-force model. As possible, solutions will continue to be developed and implemented incrementally during the project.	Janet Waldron, Vice Chancellor of Finance	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	3. UNT System Issues There is a systemic process breakdown regarding ORP contributions for 100% of all 21 pay periods tested from January 2015 – September 2016 among issues 3 through 5. Under the Texas Government Code and the Texas Administrative Code, an ORP employer has 3 business days to deposit ORP contributions into an employee's account. Under UNT System's Retirement Manager Agreement with its third party administrator (lead record keeper), VRSCO, UNT System must submit ORP contributions and data by 10:00 am to ensure the contributions and data are forwarded to the ORP financial companies the same business day. The Texas Government Code and Texas Administrative Code require an ORP financial company, that receives contributions and good data before the close of business, deposit the contributions the same business day. ORP contributions are deposited into the ORP participants' accounts after a collaborative effort between the UNT System HR - Total Rewards (Benefits), Controller Operations (Payroll), Treasury and Controller for UNTHSC. ORP contributions are a percentage of the employee's monthly salary. Salaries are driven by the timely submission of time and Electronic Payroll Action Requests (ePar) submitted at the departmental level. Additionally, the Benefits department updates the ORP contribution	High	Recommendations for the Vice Chancellor of Finance: 3.1.b. Conduct process re-engineering by the UNT System Business Quality Initiatives team to help ensure that ORP contributions are performed efficiently and effectively between the Benefits/Human Resources Department, Controller Operations team and Treasury Department. ➤Develop PeopleSoft reports to enable the departments across the Institutions to verify accuracy of employee count and employee pay which will promote timely submission of ePar.	1b. Business Process Improvement (BPI) will map the current state of the process to determine opportunities for improvement and potentially identify root causes for discrepancies. BPI is currently working on a separate, and related project regarding ORP. This project could lend to remediating findings in this report.	Janet Waldron, Vice Chancellor of Finance	8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT System	3. UNT System Travel Training The Travel Budget Authorization (TBA) form used in the Business Support Services (BSS) online Travel Training presentation is not the most current form. The TBA form used in the training presentation did not have the check box acknowledgement statement for international travel with web link reference. https://emergency.unt.edu/international-travel-registration.	Moderate	Recommendation for Abdul Mohammad, Senior Associate Controller for Operations: 3.1.a. Ensure the most current TBA form is included in the online UNT System Travel Training presentation.	1a. Accounts Payable Travel (AP) team will coordinate and work with BSS training team to update online UPK (User Productivity Kit) training for Travel. AP will make sure that the most current TBA form is included in the online travel training.	Abdul Mohammad, Sr. Associate Controller of Operations	10/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	3.Checks Not Deposited Timely UNT International (UNT-I) Main Office that received payments from sponsors had failed to deposit over 300 checks received from sponsors within the required timeframe. Internal Audit was unable to identify when the checks were received because a cash receipt log was not being used in the department. Internal Audit was told the checks were received in November 2016 and were not deposited until January and February 2017. As checks were deposited, credit amounts were created due to the athletic fee adjustment. The credit amounts on the sponsored students accounts were manually applied to past due debt on other sponsored student accounts. The employee was advised to contact the sponsors for guidance on what to do with unapplied credit amounts and to not apply the credit to past due student balances; however, Internal Audit found there was no evidence the employee reached out to the sponsors. Additionally, 28 checks totaling $75,400, and corrected invoices were sent back to the sponsor to request new payment due to the checks expiring after a 90-day void date. The sponsor has provided updated payment to the University.	High	Recommendation for Interim Vice Provost for International Affairs and UNT Controller: 3.1.a. Coordinate to correct the refund amounts incorrectly applied to sponsored student's past due amounts.	1a. Management agrees will take the following action. UNT-I will work with the UNT Controller's Office to develop a process for determining how to correct the refund amounts applied to sponsored students' past due amounts.	Pia Wood, Vice Provost for International Affairs and Jennifer Stevenson, UNT Controller	6/30/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	4. Construction Project Policies A) UNT System Administration Policy 06.200 is contradictory, outdated, and potentially confusing; and B) UNT Policy 11.009 is outdated and contains an inaccurate reference. A) Section 2 of UNT System Administration Policy 06.200 – Construction Projects states the following: A. The UNT System, Office of Facilities Planning and Construction (OFPC), shall direct the preparation of plans, specifications, and contract documents, as well as manage the construction administration for all larger projects at each institution. Larger projects are defined as any which exceed $1,000,000 in overall budget for new construction, or $2,000,000 for renovations. B. The UNT System, Office of Facilities Planning and Construction, shall direct the preparation of plans, specifications, and contract documents, as well as manage the construction administration for all projects located on the Denton campus regardless of size [emphasis added]. Section 2(B) appears to contradict section 2(A). This policy is inconsistent regarding OFPC's role for projects on the Denton campus. UNT System Administration policy applies to System Administration functions only and not to component institutions. This outdated policy needs to be revised to address System Administration only and reduce any potential confusion. B) UNT Policy 11.009 – Construction Projects states the following: Every project must be processed through the Office of Facilities	High	Recommendation for Brandi Renton, UNT Assistant Vice President for Organizational Behavior: 4.2.a. Coordinate with the Office of Facilities Planning and Construction and UNT Facilities to revise UNT Policy 11.009. Implementation will clarify application of UNT System Administration Policy 06.200 to System Administration only. Additionally, an updated UNT Policy 11.009 will accurately reflect current organizational structure and practice and requirements consistent with Regents Rules.	2a. In collaboration with the UNT System and the Vice Chancellor of Facilities, Planning & Construction, James Maguire, UNT will develop a revised Construction Projects Policy that will align with the new UNT System regulation and/or policy.	Stephanie McDonald, UNT Policy Manager	8/11/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-019 DAL	Governance and Regulatory Compliance	Registrar's Office Business Process Review	UNT Dallas	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendations for the Dean of TCOM: 4.1.a. Develop procedures to periodically conduct fee cost assessments to ensure that fees are set in accordance with the cost recovery nature of the fee.	1a. The Dean of TCOM will meet with the Executive Director of Enrollment Services and the Senior Associate Dean for Academic Affairs in April of each year after finalization of the curriculum for the succeeding academic year. Determination of a final fee schedule will be made at that time.	Frank Filipetto, Interim Dean of TCOM	7/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendations for the Dean of TCOM: 4.1.b. Work with the UNTHSC Enrollment Services and Provost to simplify the current course fee structure of TCOM. Consult with Office of General Counsel whether creating fees under TEC Section 55.16 will provide more flexibility and help eliminate the large number of course specific fees.	1b. TCOM will seek to adopt a consolidated fee schedule that is more appropriate for a cohort program.	Frank Filipetto, Interim Dean of TCOM	7/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendations for the Dean of TCOM: 4.1.c. Develop reconciliation procedures for fees bundled in groups to help ensure that documentation is available to demonstrate the cost recovery nature of each fee collected.	1c. The adoption of a single consolidated fee shall eliminate the issue of fee bundling.	Frank Filipetto, Interim Dean of TCOM	7/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendations for the Dean of TCOM: 4.1.d. Ensure that Enrollment Services and UNT System Student Accounting are notified of any changes in curriculum prior to student enrollment for the academic year in order to ensure timely update of the University's Student Accounting System to avoid student overpayments.	1d. See 1a. then the Execute Director of Enrollment Services will communicate to UNT System Student Accounting of any changes to the curriculum that will require modification to the student fee schedule.	Frank Filipetto, Interim Dean of TCOM	7/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	1 . Project ID Numbers Only minor capital projects with an initial cost of $100,000 or greater are assigned project ID numbers. Currently, projects of $100,000 or greater are assigned a project ID number in PeopleSoft. The limit is based on the state's capitalization threshold for buildings and building improvements. Chapter 1 of the Texas Comptroller of Public Accounts State Property Accounting Process User's Guide sets the threshold at $100,000. The project ID allows for separate tracking of the project by assigning unique budget lines. Costs for projects less than $100,000 are recorded under generic accounts and cannot be easily tracked. It was noted during an interview with the former UNT System Capital Asset Senior Reporting Analyst that there are projects with an initial cost of less than $100,000 that rise to the $100,000 threshold during construction. These projects are often not assigned a project ID number. Projects that are not assigned a project ID number may not be reported as capital assets in the financial statements.	High	Recommendation for David Reynolds, Associate Vice President of Facilities: 1.1.a. Establish an appropriate lower threshold under $100,000 for requesting a project ID number.	1a. After consulting with UNT System Financial Reporting we determined that our threshold for requesting a project ID number will be set at $85,000. This new threshold will ensure that all project expenses that reach the capital asset level will be accurately captured and reported.	Hilary Liscano, Director of Facilities Business Support and Services.	10/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendations for the Dean of TCOM: 4.1.e. Review course fee accumulated unexpended balances at least annually to ensure course fees are set in accordance with applicable laws and policies.	1e. Course fee balances are reviewed monthly by the TCOM Dean as part of budget reconciliation. Balances are occasionally allowed to accumulate in order to meet anticipated extraordinary expenditures that may occur less frequently than annually but are properly charged to these fees. This practice is in compliance with health science center policies and applicable statutes.	Frank Filipetto, Interim Dean of TCOM	7/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendation for the Executive Director of Enrollment Services & Registrar, Student Affairs: 4.2.a. Ensure that all course fees assessed to students have been approved and retain support documentation.	2a. In the spring prior to each academic year, the Executive Director of Enrollment Services will meet with the Registrar's Office to verify that each requested course fee change contains the appropriate approvals and supporting documentation. These approved forms and documentation will be stored electronically in a dedicated directory maintained by the Registrar's Office.	A.J. Randolph, Executive Director, Enrollment Services & Registrar, Student Affairs	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT	4. Faculty and Staff Restricted Travel There is no process or procedure restricting faculty and staff from traveling internationally to countries or areas deemed unsafe. While UNT Risk Management monitors world events and traveling conditions, currently faculty or staff may still travel to an unsafe country or area with only supervisor approval. Additionally, these may be countries and areas where the University's insurance may not provide coverage. Finally, there is no legal release waiver for a faculty or staff to sign acknowledging that they are traveling on their own accord to areas deemed unsafe and not on behalf of the University.	Moderate	Recommendations for Doug Welch, Executive Director Risk Management Services: 4.1.a. Develop a process and procedure to raise the risk to a UNT cabinet level for that committee to decide if whether to approve or disapprove travel to countries that are deemed unsafe based on risk level.	1a. Risk Management Services will develop and establish an International Risk Oversight Committee (IROC), which will be responsible for regulating and/or prohibiting university-related travel to various foreign countries that pose a safety and/or health concern to travelers. In addition to developing IROC, the department will also develop and establish an International Crises Advisory Team (ICAT), which will be responsible for responding to crises that affect university travelers. IROC will be made up of several decision makers and safety experts responsible for categorizing countries into three risk categories. Those categories will result in different travel restrictions and requirements for certain groups of travelers i.e., faculty/staff; undergraduate students; graduate students; etc., based on risk tolerance levels. The categories will consist of the following: Extreme Risk Destinations, High Risk Destinations, and General Risk Destinations. It is UNT Risk Management's recommendation that UNT System, UNTHSC and UNT Dallas develop similar committees/methods with the assistance of UNT Risk Management to regulate and/or prohibit university/system-related travel to various foreign countries that pose a safety and/or health concern to their respective entity and its travelers. The committees will be empowered to make decisions or recommend decisions to senior officials at each institution/system.	Doug Welch, Executive Director Risk Management Services	4/20/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT	4. Faculty and Staff Restricted Travel There is no process or procedure restricting faculty and staff from traveling internationally to countries or areas deemed unsafe. While UNT Risk Management monitors world events and traveling conditions, currently faculty or staff may still travel to an unsafe country or area with only supervisor approval. Additionally, these may be countries and areas where the University's insurance may not provide coverage. Finally, there is no legal release waiver for a faculty or staff to sign acknowledging that they are traveling on their own accord to areas deemed unsafe and not on behalf of the University.	Moderate	Recommendations for Doug Welch, Executive Director Risk Management Services: 4.1.b. Coordinate with the Office of General Counsel to identify the best mechanism to ensure the University is best protected when employees travel against the advice of the University.	1b. Risk Management Services will coordinate with the Office of General Counsel to determine the feasibility of utilizing waivers and/or other liability transfer methods to ensure the University is best protected when employees travel against the advice of the University.	Doug Welch, Executive Director Risk Management Services	4/20/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	4. Fire Egress Signage Fire egress signage was either missing or not updated. Fourteen of the fifteen residence halls were either missing or did not have updated fire egress signage. This was also noted previously on the State Fire Marshal's Report dated November 1, 2016.	High	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 4.1.a. Continue work to ensure fire egress signage is updated.	1a. Housing and residence life has secured procurement for the appropriate signage through Facilities. A production and implementation set back was experienced with Facilities delaying the installation. Director Vanacore will follow up with Facilities staff weekly until installation is completed.	Gina M. Vanacore, Director of Housing and Residence Life	Exp. Impl. Date: 1/31/2018 Revised Impl. Date: 12/21/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.a. Ensure that the Administrative Specialist does not perform incompatible duties and develop compensating controls where not possible to ensure proper segregation of duties are in place.	1a. To ensure security for future operation, the administrative assistant (Evette Thomas) will participate in training regarding the appropriate delegation of duties, internal controls and cash handling. The counseling clinic personnel will be trained ensure that adequate segregation of processing duties exist with respect to counseling clinic system services including: • Ensuring fee collection is carried out as a separate function. • Ensuring at least two individuals are responsible for the separate duties of collecting fees, making deposits and logging entries. • The administrative assistant will need the support of the Director and the Program Coordinator to ensure internal controls are in place. • The administrative specialist will learn about responsibilities related to cash handling, and develop written procedures for collecting fees, placing funds in a locked safe, and logging entries. • The Clinic Director or the Program Coordinator (when the clinic director is not available) will verify amounts received and make the deposit.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	4. Construction Project Policies A) UNT System Administration Policy 06.200 is contradictory, outdated, and potentially confusing; and B) UNT Policy 11.009 is outdated and contains an inaccurate reference. A) Section 2 of UNT System Administration Policy 06.200 – Construction Projects states the following: A. The UNT System, Office of Facilities Planning and Construction (OFPC), shall direct the preparation of plans, specifications, and contract documents, as well as manage the construction administration for all larger projects at each institution. Larger projects are defined as any which exceed $1,000,000 in overall budget for new construction, or $2,000,000 for renovations. B. The UNT System, Office of Facilities Planning and Construction, shall direct the preparation of plans, specifications, and contract documents, as well as manage the construction administration for all projects located on the Denton campus regardless of size [emphasis added]. Section 2(B) appears to contradict section 2(A). This policy is inconsistent regarding OFPC's role for projects on the Denton campus. UNT System Administration policy applies to System Administration functions only and not to component institutions. This outdated policy needs to be revised to address System Administration only and reduce any potential confusion. B) UNT Policy 11.009 – Construction Projects states the following: Every project must be processed through the Office of Facilities	High	Recommendation for James Maguire, Vice Chancellor for Facilities Planning and Construction and Chief Architect, and Rachel Burlage, UNT System Policy Manager: 4.1.a. Review and revise UNT System Administration Policy 06.200.	1a. Revised and clarified System Administration Policy 06.200 has been submitted for policy review.	James Maguire, Vice Chancellor for Facilities Planning and Construction and Chief Architect	9/22/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.b. Evaluate the need of an electronic Patient Management System with a billing and payment module.	1b. Ongoing research to determine the viability of using a Patient Management System in the clinic will take place with the support of OIT personnel. The OIT personnel is currently looking for programs that can accommodate the academic a clinical need of the clinic system. We need to ensure that all software meets the requirements for HIPPA and Texas Medical Records Privacy Act. An electronic Patient Management System would allow us to track cash, checks or credit card processing, export transactions to excel and view interactive reports for up-to-date information on clinic practice for future use.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.c. If it is determined that an electronic Patient Management System is not needed, enhance the Excel spreadsheet to include the following fields: • Date of Service • Patient's Full Name • Medical Record Number • Provider • Services Rendered • Amount Paid • Receipt Number • Balance Due..	1c. We are in the process of enhancing the current Excel spreadsheet to include the required fields indicated in the recommendation.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	6. Notice to Proceed The Notice to Proceed (NTP) has been sent to the contractor to initiate work before the purchase order is complete and received by the contractor. Our review of one of the project files found the NTP was dated within a day of the purchase order (P.O.). Therefore, the contractor would have received the NTP before the P.O. Based on discussions with Project Managers, it is Internal Audit's understanding that UNT Facilities uses the P.O. as the contract. Therefore, work should not start before the purchase order has been completed and received by the contractor to initiate work. Additionally, based on conversation with the UNT System Senior Director of Procurement Services, the current practice is that the purchase order serves as sufficient documentation when UNT Facilities uses a contractor on an approved cooperative. This is because the contractor's agreement is primarily between the cooperative and the contractor. Internal Audit was informed that Procurement Services is in the process of changing this practice. According to the UNT System Senior Director of Procurement Services, the new process will require a separate contract, not a purchase order, executed by UNT System and the contractor when Facilities uses a contractor on an approved cooperative. However, there has not yet been a decision regarding a specific dollar threshold for this requirement.	Moderate	Recommendation for David Reynolds, Associate Vice President of Facilities: 6.1.a. Establish a process to ensure that the Notice to Proceed is always submitted after the contractor has received the completed P.O.	1a. Facilities project managers will inform all outside contractors and vendors that the delivery of the purchase order is equal to the NTP. In situations where work cannot commence immediately at the issuance of the PO, it will be the responsibility of the Facilities personnel managing the PO to instruct their contractor or vendor not to proceed until further notice.	Helen Bailey, Director, Facilities Planning, Design and Construction	10/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.d. Develop reconciliation procedures to help ensure that an independent personnel, other than the Administrative Specialist, is reconciling the appointment schedule to the Excel spreadsheet and the prepared deposits.	1d. To ensure security for future use, we will develop reconciliation procedures for fee collection in the clinic. The Clinic Director or the Program Coordinator will work with the Administrative Specialist and the Controller's office to develop reconciliation procedures documenting how to certify appointments, confirmed and log appointments appropriately, and ensure a balanced report is generated at the end of a recording period.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.e. Develop reconciling procedures to help ensure that deposits turned into the Cashiering Office are posted to the Clinic's University account.	1e. To ensure security for future use, we will collaborate with the UNT System Controller to guarantee that clients receive a University issued receipt.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.f. Provide a University issued receipt to all patients. Additionally, record adequate information on the receipt which should always include the patient's full name, date of service and amount.	1f. The Administrative Specialists will conduct research to identify a viable fireproof safe to present to the administrative leadership for future consideration.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.g. Obtain a fireproof safe to properly safeguard money.	1g. The Clinic Director, the Program Coordinator and the Administrative Specialist will work with UNT System University Cashiering Services to develop reconciling procedures related to ensuring that deposits are turned in to the Cashiering office and is posted to the Clinic's University Account.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.h. Collaborate with the UNT System University Cashiering Services to provide cash handling training to all personnel handling money.	1h. We will identify appropriate training for the administrative specialists, and all staff responsible for cash handling, to participate in cash handling training. We received preliminary information from Mr. John Tannert, Manager of UNT Student Cashiering Services, through the Admissions Processor, Veronica Ewing. We now have a copy of the UNT Cash Control Training and the UNT System Cashier's Procedures Manual for the Dallas Campus.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.i. Seek guidance from the UNT System University Cashiering Services to develop written cash control procedures in accordance with the UNT Cash Control and Departmental Deposit Handbook.	1i. The Clinic Director, the Program Coordinator and the Administrative Specialist will work with UNT System Controller's office to develop procedures managing cash control for the counseling clinic.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.j. Retain appointment schedules for reconciliation purposes in accordance with the state retention guidelines..	1j. Until a Patient Management System is in place, the Administrative Specialist will create and maintain an appointment schedule log in a binder for reconciliation purposes. This process will be implemented until a systematic solution is developed.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	4. Lack of training documentation for CSS systems. There is no training documentation for the Room Monitor system used by CSS. The Room Monitor (RM) system was written in-house and no physical documentation exists to train its users. Developers include comments in their code and maintain a change log, both of which serve as system documentation. CSS is in the process of developing Blackboard video courses to train their employees in using the RM system.	Moderate	Recommendations for Classroom Support Services Director: 4.1.a. Complete development of Blackboard courses and implement their use in training CSS personnel.	1a. We agree and will continue to develop and customize training to fit the application. Since the review of the Classroom Support training documentation, Classroom Support incorporated the use of Lynda.com (a web based training service) which allows for an index of training options and retains documentation of each employee's training progression.	Ashley Olsberg, Director Classroom Support Services	11/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	4. Lack of training documentation for CSS systems. There is no training documentation for the Room Monitor system used by CSS. The Room Monitor (RM) system was written in-house and no physical documentation exists to train its users. Developers include comments in their code and maintain a change log, both of which serve as system documentation. CSS is in the process of developing Blackboard video courses to train their employees in using the RM system.	Moderate	Recommendations for Classroom Support Services Director: 4.1.b. Create a punch list, outline, or talking points to cover during training to ensure consistency.	1b. We agree. Given that each employee has different responsibilities and training requirements, training models for Lynda.com will be indexed for each employee.	Ashley Olsberg, Director Classroom Support Services	11/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	4. Service Teaching Assessments

There was neither an agreement nor documentation in place that provided a basis for the rate used for Service Teaching Assessment (STA). This issue was reported in the Texas College of Osteopathic Medicine Financial Review, Audit No. 17-403 HSC report as issue #5. STA is the redistribution of General Appropriation Act (GAA) funds to support collaborative teaching initiative of instructional services between Texas College of Osteopathic Medicine (TCOM), Graduate School of Biomedical Sciences (GSBS) and School of Health Professions (SHP).

The GSBS has its roots in TCOM where basic science courses were taught by TCOM faculty. The STA began in 2000 when the past President, and Deans of TCOM and GSBS agreed to move the faculty, who taught basic science courses, out of TCOM into the GSBS. This collaborative initiative aimed to provide a better professional/research environment to basic science faculty by GSBS. The faculty in the basic science departments continued to contribute to the teaching of the pre-clinical part of TCOM's medical curriculum, interview prospective medical students, provide research opportunities for TCOM students and serve on TCOM's Committees. Similarly, another collaboration began where TCOM and GSBS faculty teach courses to School of Health Professions (SHP) students. The purpose of this collaborative initiative was to promote economies of scale and an efficient use of faculty resources by eliminating duplication of teaching efforts/ courses among schools. The financial | High | Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer and Interim Provost:

4.1.a. Review and assess options of administering Service Teaching Assessments and adopt a funding mechanism (e.g. based on determining cost of instruction) that best serves the University needs. | 1a. An analysis of current reimbursement models for teaching across schools and colleges was conducted in the spring of 2017. Options for providing reimbursements were discussed with the deans of the five schools and colleges. | Claire Peel, Interim Provost | 5/1/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-412 UNT | Governance and Regulatory Compliance | College of Music Transition Audit | UNT | 2. Personally Identifiable Information

Copies of checks containing Personally Identifiable Information (PII), including name, address, and bank account information, are not properly secured.
Internal Audit observed two instances where copies of checks were not properly secured. Copies of checks in one office were stored in a lockable cabinet, but the individual did not have a key to the cabinet. Additionally, Internal Audit observed another office in which checks were stored in an unlocked closet. The closet was capable of being locked via a padlock. | High | Recommendation for John Richmond, Dean of the College of Music:

2.1.a. Identify areas in the College of Music where copies of checks are stored and ensure that those areas are properly secured. | 1a. The Assistant Dean for Business and Finance will be responsible for maintaining an accurate list of all faculty and staff that handle cash (checks) and will send reminders regarding appropriate handling of personally identifiable information at the start of each long semester. | Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance is hired) | 9/30/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	4. Service Teaching Assessments

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4.1.b. Develop policies and procedures to guide the administration of fund redistribution for Service Teaching Assessments within the institution. | 1b. Policies and procedures will be developed during FY2018 to guide reimbursement across schools and colleges for teaching services. The plan will be implemented for FY2019. | Claire Peel, Interim Provost | 5/1/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-401 HSC | Governance and Regulatory Compliance | Graduate School of Biomedical Sciences Review | UNTHSC | 4. Service Teaching Assessments

There was neither an agreement nor documentation in place that provided a basis for the rate used for Service Teaching Assessment (STA). This issue was reported in the Texas College of Osteopathic Medicine Financial Review, Audit No. 17-403 HSC report as issue #5. STA is the redistribution of General Appropriation Act (GAA) funds to support collaborative teaching initiative of instructional services between Texas College of Osteopathic Medicine (TCOM), Graduate School of Biomedical Sciences (GSBS) and School of Health Professions (SHP).

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4.1.c. Communicate newly developed policies and procedures to the relevant parties. | 1c. The policies and procedures will be communicated to the Budget Office, Deans and other relevant parties in the spring of 2018. | Claire Peel, Interim Provost | 5/1/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	4. String Project The String Project was in noncompliance with UNT Policy 15.003. Criminal background checks were not performed on 2 String Project student employees. Additionally, String Project student employees did not complete the required sexual abuse and child molestation awareness training. The String Project is a teacher training program for UNT undergraduate string education majors. The program offers lessons in violin, viola cello, and double bass to approximately 150 public school age students each year. These students range in age from 8 to 17. The String Project runs concurrent with the UNT academic calendar. Internal Audit noted the following regarding the String Project for the 2016-17 academic year: ▯ The required background checks were not performed for 2 of the 16 (12.5%) String Project student employees. ▯ No String Project student employees completed sexual abuse awareness and child molestation awareness training. ▯ It appears that Risk Management Services (RMS) was generally unaware of the String Project. ▯ The medical insurance requirements for the String Project were unclear. Internal Audit spoke with RMS regarding medical insurance requirements for String Project participants. RMS indicated that it would need more information about the String Project to determine medical insurance requirements for the program. String Project student employees are hired through the UNT Career Center, but background checks are administered through RMS.	High	Recommendations for John Richmond, Dean of the College of Music: 4.1.a. Establish processes and procedures to ensure that Risk Management Services receives the necessary information to ensure that criminal background checks are administered for all String Project workers.	1a. String Project workers will be identified 1 (one) month prior to the start of the program. As of 9/1/17 student workers will submit their criminal background checks through Risk Management's on-line link. Within 2-5 business days, Risk Management will send the reports to the Music Education administrative assistant, who also assists with the String Project.	Elizabeth Chappell, Lecturer, Music Education	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	4. String Project The String Project was in noncompliance with UNT Policy 15.003. Criminal background checks were not performed on 2 String Project student employees. Additionally, String Project student employees did not complete the required sexual abuse and child molestation awareness training. The String Project is a teacher training program for UNT undergraduate string education majors. The program offers lessons in violin, viola cello, and double bass to approximately 150 public school age students each year. These students range in age from 8 to 17. The String Project runs concurrent with the UNT academic calendar. Internal Audit noted the following regarding the String Project for the 2016-17 academic year: ▯ The required background checks were not performed for 2 of the 16 (12.5%) String Project student employees. ▯ No String Project student employees completed sexual abuse awareness and child molestation awareness training. ▯ It appears that Risk Management Services (RMS) was generally unaware of the String Project. ▯ The medical insurance requirements for the String Project were unclear. Internal Audit spoke with RMS regarding medical insurance requirements for String Project participants. RMS indicated that it would need more information about the String Project to determine medical insurance requirements for the program. String Project student employees are hired through the UNT Career Center, but background checks are administered through RMS.	High	Recommendations for John Richmond, Dean of the College of Music: 4.1.b. Indicate in the ePAR that the String Project worker to be hired will be working with minors and that a criminal background check should be administered through Risk Management Services.	1b. The Music Education administrative assistant will indicate in the ePAR that a criminal history check is required.	Elizabeth Chappell, Lecturer, Music Education	9/1/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	4. String Project

The String Project was in noncompliance with UNT Policy 15.003. Criminal background checks were not performed on 2 String Project student employees. Additionally, String Project student employees did not complete the required sexual abuse and child molestation awareness training.
The String Project is a teacher training program for UNT undergraduate string education majors. The program offers lessons in violin, viola cello, and double bass to approximately 150 public school age students each year. These students range in age from 8 to 17. The String Project runs concurrent with the UNT academic calendar. Internal Audit noted the following regarding the String Project for the 2016-17 academic year:
◻ The required background checks were not performed for 2 of the 16 (12.5%) String Project student employees.
◻ No String Project student employees completed sexual abuse awareness and child molestation awareness training.
◻ It appears that Risk Management Services (RMS) was generally unaware of the String Project.
◻ The medical insurance requirements for the String Project were unclear. Internal Audit spoke with RMS regarding medical insurance requirements for String Project participants. RMS indicated that it would need more information about the String Project to determine medical insurance requirements for the program.
String Project student employees are hired through the UNT Career Center, but background checks are administered through RMS. | High | Recommendations for John Richmond, Dean of the College of Music:

4.1.c. Establish processes and procedures to ensure that documentation of the criminal background check administered through Risk Management Services is always attached to the ePAR when hiring String Project workers.. | 1c. Documentation of the criminal history check will be attached to all ePARS. | Elizabeth Chappell, Lecturer, Music Education | 9/1/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-412 UNT | Governance and Regulatory Compliance | College of Music Transition Audit | UNT | 4. String Project

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◻ No String Project student employees completed sexual abuse awareness and child molestation awareness training.
◻ It appears that Risk Management Services (RMS) was generally unaware of the String Project.
◻ The medical insurance requirements for the String Project were unclear. Internal Audit spoke with RMS regarding medical insurance requirements for String Project participants. RMS indicated that it would need more information about the String Project to determine medical insurance requirements for the program.
String Project student employees are hired through the UNT Career Center, but background checks are administered through RMS. | High | Recommendations for John Richmond, Dean of the College of Music:

4.1.d. Establish processes and procedures to ensure that all String Project workers complete the required sexual abuse and child molestation awareness training. | 1d. During the hiring process, the administrative assistant will provide the appropriate links to the student workers to complete sexual abuse and child molestation awareness training. The administrative assistant will confirm that the training has been completed, 1 (one) month prior to start date of String Project. | Elizabeth Chappell, Lecturer, Music Education | 9/1/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	4. String Project The String Project was in noncompliance with UNT Policy 15.003. Criminal background checks were not performed on 2 String Project student employees. Additionally, String Project student employees did not complete the required sexual abuse and child molestation awareness training. The String Project is a teacher training program for UNT undergraduate string education majors. The program offers lessons in violin, viola cello, and double bass to approximately 150 public school age students each year. These students range in age from 8 to 17. The String Project runs concurrent with the UNT academic calendar. Internal Audit noted the following regarding the String Project for the 2016-17 academic year: ⬚ The required background checks were not performed for 2 of the 16 (12.5%) String Project student employees. ⬚ No String Project student employees completed sexual abuse awareness and child molestation awareness training. ⬚ It appears that Risk Management Services (RMS) was generally unaware of the String Project. ⬚ The medical insurance requirements for the String Project were unclear. Internal Audit spoke with RMS regarding medical insurance requirements for String Project participants. RMS indicated that it would need more information about the String Project to determine medical insurance requirements for the program. String Project student employees are hired through the UNT Career Center, but background checks are administered through RMS.	High	Recommendations for John Richmond, Dean of the College of Music: 4.1.e. Coordinate with Risk Management Services to determine and fulfill the medical insurance requirements for String Project minor participants.	1e. The String Project will comply with medical insurance requirements. All recommendations will be in place by 9/1/17.	Elizabeth Chappell, Lecturer, Music Education	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	4. Third Party Administrator Issues The validation process to reconcile data and funds received is not consistent between VRSCO (lead record keeper) and the ORP financial service companies. This creates unnecessary delays in the depositing of ORP contributions to the participants' accounts and non-compliance with the 3 business day rule required by the Texas Government Code and Texas Administrative Code as referenced in issue in number 3. The third party administrator, VRSCO, is the University's intermediary party and in charge of the distribution of funds to the four financial service companies. The University is responsible for the timely supply of all required data and funds to VRSCO as stipulated by the contract. VRSCO is responsible for ensuring that ORP contributions are in good order to be forwarded to the financial service companies. VRSCO reconciles the data uploaded to the electronic fund transfer. After VRSCO determines that contributions are in good order, they release data and funds to the financial service companies. VRSCO deemed data and funds to be in good order; however, the financial service companies identified errors. Refer to Flowchart 2 for graphic demonstration, this continues from Flowchart 1: See flow chart 2.	High	Recommendations for the Vice Chancellor of Finance in consultation with the Office of General Counsel: 4.1.a. Work with the third party ORP administrator and the financial service companies to identify all required information and/or documentation needed by both parties to consider the ORP contributions in good order for depositing.	1a. In partnership with our Retirement Consultant, cross-campus and cross-functional Retirement Committee, and internal departments, we will update contracts, processes, file feeds, and documentation. Due to the complexity of making vendor, process, and programming changes, anticipated full implementation is within the coming fiscal year.	Janet Waldron, Vice Chancellor of Finance	8/31/2018 Rev. Imp. Date: 05/01/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	4. Third Party Administrator Issues The validation process to reconcile data and funds received is not consistent between VRSCO (lead record keeper) and the ORP financial service companies. This creates unnecessary delays in the depositing of ORP contributions to the participants' accounts and non-compliance with the 3 business day rule required by the Texas Government Code and Texas Administrative Code as referenced in issue in number 3. The third party administrator, VRSCO, is the University's intermediary party and in charge of the distribution of funds to the four financial service companies. The University is responsible for the timely supply of all required data and funds to VRSCO as stipulated by the contract. VRSCO is responsible for ensuring that ORP contributions are in good order to be forwarded to the financial service companies. VRSCO reconciles the data uploaded to the electronic fund transfer. After VRSCO determines that contributions are in good order, they release data and funds to the financial service companies. VRSCO deemed data and funds to be in good order; however, the financial service companies identified errors. Refer to Flowchart 2 for graphic demonstration, this continues from Flowchart 1: See final report for flow chart 2.	High	Recommendations for the Vice Chancellor of Finance in consultation with the Office of General Counsel: 4.1.b. Request the validation processing requirements followed by the third party administrator is consistent with the financial service companies.	1b. Financial service companies' performance will be addressed through the project.	Janet Waldron, Vice Chancellor of Finance	8/31/2018 Rev. Imp. Date: 05/01/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	4. Travel Expenses Internal Audit noted a Lifelong Learning and Professional Development (LLPD) employee attended two international trips during fiscal year 2017 with no lodging or airfare costs reflected on a travel budget authorization (TBA) or travel voucher. Specifically: • TBA and travel voucher for the trip during January/February 2017 totaled $268.90 only including meals and taxis; and • TBA and travel voucher for the trip during May/June 2017 totaled $430.97 only including meals and taxis. Internal Audit was told by the employee that lodging and airfare costs for the international trips were paid out-of-pocket. During the course of the audit, Internal Audit identified unusual transactions within the LLPD chart string and requested support documentation. Travel agency invoices for two separate trips, January/February 2017 totaling $16,118.60 and May/June 2017 totaling $17,414.14, were provided by Business Support Services (BSS). It was determined the invoices were submitted as requisitions, approved by BSS and self-approved by the employee, then paid for using a pcard by BSS. The requisition for airfare and lodging did not receive supervisorial approval which resulted in the employee approving their own travel since the traveler was also the account holder.	High	Recommendations for Michael Abernethy, Senior Director of Procurement Services: 4.2.a. Coordinate with Business Support Services (BSS) Travel to develop and document a procedure to ensure travel invoice processing and support documentation requirements are clearly defined.	2a/2b. The management plan will be that Procurement Services and Accounts Payable will review our procurement guidance regarding these situations and make adjustments by January 1, 2018 to clearly delineate those situations where either the procurement card or the purchase order process may be used to facilitate payment for group travel. Included in this guidance will be language that enhances understanding of the expense by requiring that a travel Budget Authorization (TBA) be included with any requisitions and/or procurement card exception requests. Furthermore, we will ensure that language exists in our guidance prohibiting employees from seeking reimbursement for any expenses already facilitated through the purchase order or procurement card process.	Michael Abernethy, Senior Director of Procurement Services	1/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	4. Travel Expenses Internal Audit noted a Lifelong Learning and Professional Development (LLPD) employee attended two international trips during fiscal year 2017 with no lodging or airfare costs reflected on a travel budget authorization (TBA) or travel voucher. Specifically: • TBA and travel voucher for the trip during January/February 2017 totaled $268.90 only including meals and taxis; and • TBA and travel voucher for the trip during May/June 2017 totaled $430.97 only including meals and taxis. Internal Audit was told by the employee that lodging and airfare costs for the international trips were paid out-of-pocket. During the course of the audit, Internal Audit identified unusual transactions within the LLPD chart string and requested support documentation. Travel agency invoices for two separate trips, January/February 2017 totaling $16,118.60 and May/June 2017 totaling $17,414.14, were provided by Business Support Services (BSS). It was determined the invoices were submitted as requisitions, approved by BSS and self-approved by the employee, then paid for using a pcard by BSS. The requisition for airfare and lodging did not receive supervisorial approval which resulted in the employee approving their own travel since the traveler was also the account holder.	High	Recommendations for Michael Abernethy, Senior Director of Procurement Services: 4.2.b. Ensure BSS employees fully understand the nature of expense before processing payment.	2a/2b. The management plan will be that Procurement Services and Accounts Payable will review our procurement guidance regarding these situations and make adjustments by January 1, 2018 to clearly delineate those situations where either the procurement card or the purchase order process may be used to facilitate payment for group travel. Included in this guidance will be language that enhances understanding of the expense by requiring that a travel Budget Authorization (TBA) be included with any requisitions and/or procurement card exception requests. Furthermore, we will ensure that language exists in our guidance prohibiting employees from seeking reimbursement for any expenses already facilitated through the purchase order or procurement card process.	Michael Abernethy, Senior Director of Procurement Services	1/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	5. Cash Handling UNT cash handling policies were not consistently followed in the College of Music. There were numerous issues related to cash handling, including the following: ▪ Internal Audit reviewed cash handling training records in the University's Enterprise Information System. Internal Audit identified six individuals who have handled cash without having completed cash handling training. ▪ Internal Audit identified two additional individuals who handle cash but have not completed cash handling training within the last 12 months. Also, Internal Audit was informed during an interview that individuals delivered deposits to Student Accounting and University Cashiering Services prior to having completed cash handling training. ▪ Internal Audit identified two unofficial petty cash funds. The funds had a balance of $200 and $10, respectively. Internal Audit was informed during interviews of two additional unofficial petty cash funds that were closed shortly prior to the start of the audit. ▪ Funds were not properly secured. The following examples were identified via observation or interviews: o Funds stored in an unlocked desk drawer; o Funds not transported in a lockable bank bag; o Safe left open during office hours; and o Unmounted safes. ▪ Internal Audit observed instances of deposits not made within three business days of receipt. Additionally, several individuals said during	High	Recommendations for John Richmond, Dean of the College of Music: 5.1.a. Identify individuals in the College of Music who handle cash and evaluate whether those individuals should perform cash handling duties.	1a. The Assistant Dean for Business and Finance will be responsible for maintaining an accurate listing of all college employees that handle cash. The Assistant Dean for Business and Finance will also review the personnel who handle cash at the beginning of each long semester to determine whether or not it is appropriate for them to have cash handling responsibilities.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	1/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	5. Cash Handling UNT cash handling policies were not consistently followed in the College of Music. There were numerous issues related to cash handling, including the following: ⯀ Internal Audit reviewed cash handling training records in the University's Enterprise Information System. Internal Audit identified six individuals who have handled cash without having completed cash handling training. ⯀ Internal Audit identified two additional individuals who handle cash but have not completed cash handling training within the last 12 months. Also, Internal Audit was informed during an interview that individuals delivered deposits to Student Accounting and University Cashiering Services prior to having completed cash handling training. ⯀ Internal Audit identified two unofficial petty cash funds. The funds had a balance of $200 and $10, respectively. Internal Audit was informed during interviews of two additional unofficial petty cash funds that were closed shortly prior to the start of the audit. ⯀ Funds were not properly secured. The following examples were identified via observation or interviews: o Funds stored in an unlocked desk drawer; o Funds not transported in a lockable bank bag; o Safe left open during office hours; and o Unmounted safes. ⯀ Internal Audit observed instances of deposits not made within three business days of receipt. Additionally, several individuals said during	High	Recommendations for John Richmond, Dean of the College of Music: 5.1.b. Ensure all individuals with cash handling responsibilities receive training on University cash handling policies and departmental cash handling written procedures.	1b. The Assistant Dean for Business and Finance will distribute the college cash handling policy to all personnel who are authorized to handle cash at the start of each long semester. The college cash handling policy is currently being revised to bring it into compliance with the university policy. On-site training will be made available within the college on an annual basis.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT System	5. An Additional Observation Regarding Major Capital Projects Not all UNT major capital projects in PeopleSoft contain budget information. UNT Major Capital Projects Managed by UNT System Office of Facilities Planning & Construction While conducting fieldwork in minor capital projects, we noted several UNT major capital projects that did not have budget information entered into PeopleSoft, including the following: ⯀ Science Research Building Interior Renovation; ⯀ Central Path Extension at Clark Park; ⯀ College of Visual Arts & Design Building; and ⯀ Track & Field Stadium & Sports Fields. While actual expenses were recorded, budgets were not entered. Seven other UNT major capital projects were active under the UNT System Office of Facilities Planning & Construction during our review; the budgets were entered into PeopleSoft for these projects. Based on discussion with personnel in the UNT System Office of Facilities Planning & Construction, UNT System Asset Accounting, and the UNT Budget Office, the flow of budget information for UNT major capital projects generally is as follows: ⯀ UNT System Office of Facilities Planning & Construction submits a project ID request along with project budget information to UNT System Asset Accounting. ⯀ UNT System Asset Accounting assigns a project ID, creates the project in PeopleSoft, and sends the project setup file to the UNT Budget Office. ⯀ The UNT Budget Office enters the budget in the PeopleSoft for	High	Recommendation for Paige Smith, Associate Vice Chancellor for Budget and Planning: 5.1.a. In coordination with UNT System Asset Accounting, UNT Budget Office, UNT System Office of Facilities Planning and Construction, UNT Facilities and UNT System Treasury develop a process to ensure that budget information is entered into PeopleSoft for UNT major capital projects.	1a. Management concurs with the findings and recommendations above. We are currently coordinating with the parties noted to solidify and put into place a process that will meet the expectations and requirements delineated in this observation. Phase 1 includes establishing a clear process flow, clarifying roles and responsibilities, and formalizing communication lines for: project ID set-up, establishment of budgets in PeopleSoft, and reconciliation and on-going monitoring of project budgets. Phase 2 will include an evaluation of Phase 1 to determine if the set-up is working as expected - including project and project reporting data integrity/clarity, and surveys of management and end-user satisfaction. Phase I – May 2018; Phase II – May 2019	Paige Smith, Associate Vice Chancellor for Budget and Planning	5/31/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	5. Cash Handling UNT cash handling policies were not consistently followed in the College of Music. There were numerous issues related to cash handling, including the following: ⊠ Internal Audit reviewed cash handling training records in the University's Enterprise Information System. Internal Audit identified six individuals who have handled cash without having completed cash handling training. ⊠ Internal Audit identified two additional individuals who handle cash but have not completed cash handling training within the last 12 months. Also, Internal Audit was informed during an interview that individuals delivered deposits to Student Accounting and University Cashiering Services prior to having completed cash handling training. ⊠ Internal Audit identified two unofficial petty cash funds. The funds had a balance of $200 and $10, respectively. Internal Audit was informed during interviews of two additional unofficial petty cash funds that were closed shortly prior to the start of the audit. ⊠ Funds were not properly secured. The following examples were identified via observation or interviews: o Funds stored in an unlocked desk drawer; o Funds not transported in a lockable bank bag; o Safe left open during office hours; and o Unmounted safes. ⊠ Internal Audit observed instances of deposits not made within three business days of receipt. Additionally, several individuals said during	High	Recommendations for John Richmond, Dean of the College of Music: 5.1.d. Address the inadequate segregation of duties related to the sale of CDs at Jazz performances.	1d. The Assistant Dean for Business and Finance will work with the Chair of the Division of Jazz Studies to ensure that adequate separation of duties will be implemented immediately for the sale of any jazz merchandise at jazz performances.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	5. Cash Handling Internal Audit reviewed a sample of deposits from September 1, 2016 through December 5, 2016 and April 7, 2017 through June 12, 2017 and identified 52 out of 107 deposits, approximately 49%, that were not deposited timely, up to 10 days late. UNT Policy 10.006 Cash Handling Controls was modified during October 2016 to update the maximum amount of business days to deposit cash from 5 to 3 business days. Internal Audit performed testing in accordance with requirement in place during period of sample reviewed. Internal Audit also noted Lifelong Learning and Professional Development (LLPD) departmental procedures referenced a petty cash fund. Turnover in August 2017 resulted in an inability to adhere to department procedures and University Cash Handling policies. As a result, not all individuals have received cash handling training and/or a completed Cash Handling Authorization form.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 5.1.a. Ensure job responsibilities are handled in a way cash is deposited timely.	1a./1b./1c. LLPD will work directly with UNT Policies: 10.017, 10.024, 10.029, 10.006 and 04.007 to develop and implement department procedures and separation of duties so that we are within compliance and handling all cash deposited timely.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	1/1/2018 Revised Impl. Date: 3/30/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	5. Cash Handling Internal Audit reviewed a sample of deposits from September 1, 2016 through December 5, 2016 and April 7, 2017 through June 12, 2017 and identified 52 out of 107 deposits, approximately 49%, that were not deposited timely, up to 10 days late. UNT Policy 10.006 Cash Handling Controls was modified during October 2016 to update the maximum amount of business days to deposit cash from 5 to 3 business days. Internal Audit performed testing in accordance with requirement in place during period of sample reviewed. Internal Audit also noted Lifelong Learning and Professional Development (LLPD) departmental procedures referenced a petty cash fund. Turnover in August 2017 resulted in an inability to adhere to department procedures and University Cash Handling policies. As a result, not all individuals have received cash handling training and/or a completed Cash Handling Authorization form.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 5.1.b. Due to employee turnover, update departmental procedures to reflect changes in personnel job responsibilities.	1a./1b./1c. LLPD will work directly with UNT Policies: 10.017, 10.024, 10.029, 10.006 and 04.007 to develop and implement department procedures and separation of duties so that we are within compliance and handling all cash deposited timely.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	1/1/2018 Revised Impl. Date: 3/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	5. Cash Handling Internal Audit reviewed a sample of deposits from September 1, 2016 through December 5, 2016 and April 7, 2017 through June 12, 2017 and identified 52 out of 107 deposits, approximately 49%, that were not deposited timely, up to 10 days late. UNT Policy 10.006 Cash Handling Controls was modified during October 2016 to update the maximum amount of business days to deposit cash from 5 to 3 business days. Internal Audit performed testing in accordance with requirement in place during period of sample reviewed. Internal Audit also noted Lifelong Learning and Professional Development (LLPD) departmental procedures referenced a petty cash fund. Turnover in August 2017 resulted in an inability to adhere to department procedures and University Cash Handling policies. As a result, not all individuals have received cash handling training and/or a completed Cash Handling Authorization form.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 5.1.c. Update departmental procedures to reflect actual processes, including addition of desktop deposit, and removal of petty cash.	1a./1b./1c. LLPD will work directly with UNT Policies: 10.017, 10.024, 10.029, 10.006 and 04.007 to develop and implement department procedures and separation of duties so that we are within compliance and handling all cash deposited timely.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	1/1/2018 Revised Impl. Date: 3/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	5. Cash Handling UNT cash handling policies were not consistently followed in the College of Music. There were numerous issues related to cash handling, including the following: ▫ Internal Audit reviewed cash handling training records in the University's Enterprise Information System. Internal Audit identified six individuals who have handled cash without having completed cash handling training. ▫ Internal Audit identified two additional individuals who handle cash but have not completed cash handling training within the last 12 months. Also, Internal Audit was informed during an interview that individuals delivered deposits to Student Accounting and University Cashiering Services prior to having completed cash handling training. ▫ Internal Audit identified two unofficial petty cash funds. The funds had a balance of $200 and $10, respectively. Internal Audit was informed during interviews of two additional unofficial petty cash funds that were closed shortly prior to the start of the audit. ▫ Funds were not properly secured. The following examples were identified via observation or interviews: o Funds stored in an unlocked desk drawer; o Funds not transported in a lockable bank bag; o Safe left open during office hours; and o Unmounted safes. ▫ Internal Audit observed instances of deposits not made within three business days of receipt. Additionally, several individuals said during	High	Recommendations for John Richmond, Dean of the College of Music: 5.1.c. Close all unofficial petty cash funds.	1c. The Assistant Dean for Business and Finance will actively work to identify and close all unauthorized petty cash funds by the close of 2017.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	5. ORP Financial Companies Issues ORP contributions were not always deposited within the 3 business day requirement described in issue number 3 by certain financial service companies for 21 pay periods reviewed from January 2015 - September 2016. The Institution currently has 1,408 ORP participants out of which 739 (53%) elected Fidelity, 468 (33%) elected TIAA-CREF, 71 (5%) elected VALIC and 130 (9%) elected VOYA. The financial companies receive contribution data and funds through VRSCO. The financial service companies validates the information provided and notifies either VRSCO, Benefits and/or Payroll of any errors identified. After errors are addressed by Benefits and Payroll, the financial service companies deposit contributions to the participant's account by batch processing. Refer to Flowchart 3 for graphic demonstration: See final report for flow chart 3. In detail the following were noted: •Financial service companies are required to deposit contributions in the participant's account within the same business day if received from VRSCO by close of business or the next business day. The Texas Government Code and Texas Administrative Code contemplate that financial service companies will deposit or credit ORP contributions to each participant's account the same business day the contributions are received so long as the funds are received before the close of	High	Recommendations for the Assistant Vice Chancellor of Total Rewards in consultation with the Office of General Counsel and the Sr. Director of Controller Operations: 5.1.a.Work with the third party ORP administrator and the financial service companies to ensure contribution amounts are credited to the participant's account within 3 days of legal availability and monitor until no deposit delays are noted.	1a. An evaluation of the process is underway to determine potential quick fixes for immediate implementation while longer term corrections are being addressed. As a stage of the Retirement Update Project, we will be asking our existing vendors to submit proposals to select a lead record keeper among them with services to address compliance shortfalls and user experience improvements compared to the current program. The lead record keeper selection and contracting are likely to be completed by February 2018, so we can partner with the lead record keeper to complete the programming process, and any required plan design changes. Incremental improvement will be implemented along the way, and due to the complex and coordinated effort necessary, full automation is estimated to complete by the end of fiscal year 2018.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards and the Sr. Director of Controller Operations in collaboration with the Office of General Counsel	8/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	5. ORP Financial Companies Issues ORP contributions were not always deposited within the 3 business day requirement described in issue number 3 by certain financial service companies for 21 pay periods reviewed from January 2015 - September 2016. The Institution currently has 1,408 ORP participants out of which 739 (53%) elected Fidelity, 468 (33%) elected TIAA-CREF, 71 (5%) elected VALIC and 130 (9%) elected VOYA. The financial companies receive contribution data and funds through VRSCO. The financial service companies validates the information provided and notifies either VRSCO, Benefits and/or Payroll of any errors identified. After errors are addressed by Benefits and Payroll, the financial service companies deposit contributions to the participant's account by batch processing. Refer to Flowchart 3 for graphic demonstration: See flow chart 3. In detail the following were noted: •Financial service companies are required to deposit contributions in the participant's account within the same business day if received from VRSCO by close of business or the next business day. The Texas Government Code and Texas Administrative Code contemplate that financial service companies will deposit or credit ORP contributions to each participant's account the same business day the contributions are received so long as the funds are received before the close of	High	Recommendations for the Assistant Vice Chancellor of Total Rewards in consultation with the Office of General Counsel and the Sr. Director of Controller Operations: 5.1.b. Work with the Office of General Counsel to update the current agreement(s) to include but not be limited to the following: ➤ Timeliness of notification of discrepancies from the ORP financial service companies to UNT System Controller Operations and Human Resources departments. ➤ Post all ORP participant contributions in good order in accordance with state regulation. Only withhold contributions for each individual ORP participant for whom contributions submitted were not in good order until resolved.	1b. Contract and service level agreements will be addressed in item 1a in coordination with the Office of General Counsel.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards and the Sr. Director of Controller Operations in collaboration with the Office of General Counsel	8/31/2018 Rev. Imp. Date: 05/01/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	5. Segregation of Duties Internal Audit noted an inappropriate segregation of duties within the UNT International (UNT-I) Sponsored Students and Special Programs Center. Specifically, one employee had access to perform the following: • Put students on sponsorships (Third Party Contracts); • Terminate sponsorships; • Generate, prepare, and send invoices to sponsors; • Work the accounts receivable report to obtain past due tuition and fee charges; and • Place past due tuition and fee charges back on students' accounts. Additionally, during the course of this review, it was noted an employee in the UNT-I Sponsored Students and Special Programs Center office placed their spouse on a sponsorship totaling $5,644.82 to avoid paying 10 percent of their tuition and fees until their UNT Faculty/Staff Scholarship posted to their account. Once the scholarship posted, the employee terminated the sponsorship and the account balance was paid. This employee has been terminated from the University.	High	Recommendation for Director of Sponsored Student Programs and Director of Financial Services, Student Finance: 5.1.a. Coordinate to ensure appropriate segregation of duties within the sponsorship process.	1a. Management agrees with the recommendation. Sponsored Student Programs and Student Finance will investigate how to mitigate the risks and determine the best possible solution within the constraints of limited staffing.	Aleka Myre, Director of Sponsored Student Programs, and Jeane Olson, Director of Financial Services, Student Finance	6/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	5. Service Teaching Assessments There was neither an agreement nor documentation in place that provided a basis for the rate used for Service Teaching Assessment (STA). STA is the redistribution of General Appropriation Act (GAA) funds to support collaborative teaching initiative of instructional services between Texas College of Osteopathic Medicine (TCOM), Graduate School of Biomedical Sciences (GSBS) and School of Health Professions (SHP). The GSBS has its roots in TCOM where basic science courses were taught by TCOM faculty. The STA began in 2000 when the past President, and Deans of TCOM and GSBS agreed to move the faculty, who taught basic science courses, out of TCOM into the GSBS. This collaborative initiative aimed to provide a better professional/research environment to basic science faculty by GSBS. The faculty in the basic science departments continued to contribute to the teaching of the pre-clinical part of TCOM's medical curriculum, interview prospective medical students, provide research opportunities for TCOM students and serve on TCOM's Committees. Similarly, another collaboration began where TCOM and GSBS faculty teach courses to School of Health Professions (SHP) students. The purpose of this collaborative initiative was to promote economies of scale and an efficient use of faculty resources by eliminating duplication of teaching efforts/ courses among schools. The financial	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer and Interim Provost: 5.1.a. Review and assess options of administering Service Teaching Assessments and adopt a funding mechanism (e.g. based on determining cost of instruction) that best serves the University needs.	1a. An analysis of current reimbursement models for teaching across schools and colleges was conducted in the spring of 2017. Options for providing reimbursements were discussed with the deans of the five schools and colleges.	Claire Peel, Interim Provost	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	5. Service Teaching Assessments There was neither an agreement nor documentation in place that provided a basis for the rate used for Service Teaching Assessment (STA). STA is the redistribution of General Appropriation Act (GAA) funds to support collaborative teaching initiative of instructional services between Texas College of Osteopathic Medicine (TCOM), Graduate School of Biomedical Sciences (GSBS) and School of Health Professions (SHP). The GSBS has its roots in TCOM where basic science courses were taught by TCOM faculty. The STA began in 2000 when the past President, and Deans of TCOM and GSBS agreed to move the faculty, who taught basic science courses, out of TCOM into the GSBS. This collaborative initiative aimed to provide a better professional/research environment to basic science faculty by GSBS. The faculty in the basic science departments continued to contribute to the teaching of the pre-clinical part of TCOM's medical curriculum, interview prospective medical students, provide research opportunities for TCOM students and serve on TCOM's Committees. Similarly, another collaboration began where TCOM and GSBS faculty teach courses to School of Health Professions (SHP) students. The purpose of this collaborative initiative was to promote economies of scale and an efficient use of faculty resources by eliminating duplication of teaching efforts/ courses among schools. The financial	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer and Interim Provost: 5.1.b. Develop policies and procedures to guide the administration of fund redistribution for Service Teaching Assessments within the institution.	1b. Policies and procedures will be developed during FY2018 to guide reimbursement across schools and colleges for teaching services. The plan will be implemented for FY2019.	Claire Peel, Interim Provost	5/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	5. Service Teaching Assessments There was neither an agreement nor documentation in place that provided a basis for the rate used for Service Teaching Assessment (STA). STA is the redistribution of General Appropriation Act (GAA) funds to support collaborative teaching initiative of instructional services between Texas College of Osteopathic Medicine (TCOM), Graduate School of Biomedical Sciences (GSBS) and School of Health Professions (SHP). The GSBS has its roots in TCOM where basic science courses were taught by TCOM faculty. The STA began in 2000 when the past President, and Deans of TCOM and GSBS agreed to move the faculty, who taught basic science courses, out of TCOM into the GSBS. This collaborative initiative aimed to provide a better professional/research environment to basic science faculty by GSBS. The faculty in the basic science departments continued to contribute to the teaching of the pre-clinical part of TCOM's medical curriculum, interview prospective medical students, provide research opportunities for TCOM students and serve on TCOM's Committees. Similarly, another collaboration began where TCOM and GSBS faculty teach courses to School of Health Professions (SHP) students. The purpose of this collaborative initiative was to promote economies of scale and an efficient use of faculty resources by eliminating duplication of teaching efforts/ courses among schools. The financial	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer and Interim Provost: 5.1.c. Communicate newly developed policies and procedures to the relevant parties.	1c. The policies and procedures will be communicated to the Budget Office, Deans and other relevant parties in the spring of 2018.	Claire Peel, Interim Provost	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	5. Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority while others use Cognos to review their budget balances. The Office of Financial Planning and Budget grants access to eThority upon request and administers training, however every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 5.1.a. Assess the reporting needs of different users across the institution.	1a. Reporting needs will be assessed across the HSC.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	5. Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority while others use Cognos to review their budget balances. The Office of Financial Planning and Budget grants access to eThority upon request and administers training, however every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 5.1.b. Determine which application will best deliver the right information to users, on time and at the right cost.	1b. Based on the needs identified, a cost effective application will be chosen that will best deliver timely and current information.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	5. Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority while others use Cognos to review their budget balances. The Office of Financial Planning and Budget grants access to eThority upon request and administers training, however every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 5.1.c. Provide access and thorough training to the users of the application.	1c. Access and training will be provided to users to provide a thorough understanding of the application.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	5. Swimming Pool at College Inn Swimming pool at College Inn does not comply with chapter 757, section 757.004 of the Texas Health and Safety Code, which requires a self-latching mechanism. During pool hours, the swimming pool gate is unlocked at College Inn, and the entry gate to the pool does not have a self-latching mechanism. Additionally, there is no prominent signage at the gate entrance indicating that the pool is only for UNT Housing residents and their guests or pool safety requirements.	High	Recommendations for Gina Vanacore, Director of Housing and Residence Life: 5.1.a. Compliance with Chapter 757 Section 757.004 of the Texas Health and Safety Code pertaining to pool yard enclosure requirements.	1a. Housing and Residence Life staff are aware of the requirements regarding pool safety. Director Vanacore will inform colleagues in Facilities about the code and compliance and submit all applicable work orders.	Gina M. Vanacore, Director of Housing and Residence Life	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT System	1. International Travel Registration Control Process An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally. Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure.	High	Recommendation for Abdul Mohammad, Senior Associate Controller for Operations: 1.1.a. Develop a procedure to forward Travel Budget Authorization (TBA) forms received for international trips to UNT Risk Management.	1a. On a daily basis, if Travel Budget Authorization forms are received from travelers/departments by Accounts Payable Travel (AP) team prior to international trips then such forms will be forwarded to UNT Risk Management team. AP will reach out to UNT Risk Management to get contact details of the person to whom forms should be forwarded. UNT System currently under a contract to implement automated Travel and Expense system, including a risk messaging application for international travelers, which will eliminate the above stated manual process.	Abdul Mohammad, Sr. Associate Controller of Operations	10/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	5. Swimming Pool at College Inn

Swimming pool at College Inn does not comply with chapter 757, section 757.004 of the Texas Health and Safety Code, which requires a self-latching mechanism.

During pool hours, the swimming pool gate is unlocked at College Inn, and the entry gate to the pool does not have a self-latching mechanism. Additionally, there is no prominent signage at the gate entrance indicating that the pool is only for UNT Housing residents and their guests or pool safety requirements. | High | Recommendations for Gina Vanacore, Director of Housing and Residence Life:

5.1.b. Place signage at pool gate entrance area indicating the pool is for UNT Housing residents and their guests. | 1b. Director Vanacore will create a work order for appropriate signage. | Gina M. Vanacore, Director of Housing and Residence Life | 12/31/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-021 UNT | Governance and Regulatory Compliance | Residence Hall - Student Safety Practices | UNT | 5. Swimming Pool at College Inn

Swimming pool at College Inn does not comply with chapter 757, section 757.004 of the Texas Health and Safety Code, which requires a self-latching mechanism.

During pool hours, the swimming pool gate is unlocked at College Inn, and the entry gate to the pool does not have a self-latching mechanism. Additionally, there is no prominent signage at the gate entrance indicating that the pool is only for UNT Housing residents and their guests or pool safety requirements. | High | Recommendations for Gina Vanacore, Director of Housing and Residence Life:

5.1.c. Post appropriate prominent signage near the entry gate location to the pool detailing the College Inn pool safety requirements for those residents and their guests using the pool. | 1c. Director Vanacore will create a work order for appropriate signage. | Gina M. Vanacore, Director of Housing and Residence Life | 12/31/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	6. Desktop Deposit Policy Internal Audit noted during an unannounced cash count at Lifelong Learning and Professional Development (LLPD), the safe contained checks that had been deposited via desktop deposit from 2014. LLPD employees stated they did not know how to retain the checks after deposit. There are no documented processes regarding check retention guidance for desktop deposit. Although cash handling sits at a System level, cash handling management is overseen by each individual component.	High	Recommendation for Larry Worthy, Director of Asset Protection: 6.1.a. Coordinate with Institutional Compliance Records Management to develop procedures to provide guidance regarding retention period and disposition of checks for departments using desktop deposit.	1a. Management concurs with the finding and recommendation and will develop Desktop Deposit Procedures. One feature of this procedure will be to retain checks after deposit for 30 days before destruction. While we are aware the Wells Fargo guidance suggests destruction after 14 days, we believe 14 days is not long enough. There was one check deposited in another department on September 25, 2017 that was not readable by Wells Fargo who did not request submission until October 12, 2017, 17 days later. We will coordinate the procedure with Records Management.	Larry Worthy, Director of Asset Protection	11/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	6. Desktop Deposit Policy Internal Audit noted during an unannounced cash count at Lifelong Learning and Professional Development (LLPD), the safe contained checks that had been deposited via desktop deposit from 2014. LLPD employees stated they did not know how to retain the checks after deposit. There are no documented processes regarding check retention guidance for desktop deposit. Although cash handling sits at a System level, cash handling management is overseen by each individual component.	High	Recommendation for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 6.2.a. Coordinate with Institutional Compliance Records Management to properly dispose of checks.	2a. Management concurs with the finding and recommendation and will develop the aforementioned Desktop Deposit Procedures. Another feature of these procedures will be to describe a Cash receipt log that will contain the date checks are received, deposited and destroyed. Additionally, procedures will require disposal in a cross cut shredder. We will coordinate the procedure with Records Management and undergo records management training to bring the handling and storage of UNT records within LLPD to compliance and develop new office procedures. As of 10/19/2017, all LLPD employees have successfully completed Cash Handling Training.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	Exp. Impl. Date: 11/30/2017 Rev. Impl. Date: 3/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.1.a. For the two employees, estimate the total amount of excess contributions for all calendar years, based on annual compensation limitation set by the IRS, starting from the employees' hire dates.	1a. Performed a manual audit of these two individuals' retirement accounts to determine the following. Employees should have only been able to contribute a portion of the first $265,000 earnings in 2015. As a result of transferring vendors, and exceeding contribution limits, EIS did not stop employee or employer contributions when these two employees exceeded $265,000 in earnings. As a result, the first employee over contributed $2,326.13 and the employer overpaid $2,298.71. The second employee over contributed $1,064.27 and the employer overpaid $1,056.26.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.1.b. Develop a report of all employees who changed financial service companies during the year that may have exceeded the IRS contribution limit.	1b. In 2016 a report was developed and a manual process was created to account for this situation. Benefits reviewed periods prior to that manual process and determined these were the only two instances over limits. For this error to occur, one would need to be compensated over IRS contribution limits and change record keepers mid-year. Only a small number of, if any, individuals could be in this situation in any given calendar year.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	8/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.1.c. For those employees identified with exceeding the IRS contribution limit, work with the Office of General Counsel and Finance to determine the appropriate action regarding the excess contributions.	1c. Partner with OGC to take appropriate action for any excess contributions.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.1.d. Work with Information Technology Shared Services (ITSS) and the Controller Operations team to configure an automatic calculation in PeopleSoft for the year-to-date contribution amount when an employee elects a different financial service company during the year. This will eliminate the need for a manual process.	1d. As part of the Retirement Update Project, we are working to ensure all deduction codes are functioning correctly and develop a reporting mechanism to verify they are working correctly.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	Exp. Imp. Date: 8/31/2018 Rev. Imp. Date: 06/01/2019	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	6. Unauthorized Bank Account A bank account is being maintained on behalf of UNT. The Percussion Club is a student organization in the College of Music. The club is not a registered student organization with the Student Activities Center. The club maintains its own bank account. It is Internal Audit's understanding that access to this bank account is limited to two Percussion faculty members. Internal Audit reviewed monthly statements from August 2015 through May 2017 for this bank account, and the account contains UNT in its title. During a discussion with the Associate Vice Chancellor for Treasury, he confirmed that this account was not on the inventory list of authorized accounts.	High	Recommendation for John Richmond, Dean of the College of Music, to coordinate with Larry Worthy, Special Assistant to the CFO/Vice President for Finance & Administration, to: 6.1.a. Register the Percussion Club with the Student Activities Center, obtain a bank account authorized by UNT System Treasury, deposit club funds in the authorized account, and close the unauthorized account.	1a. The Audit Report has been reviewed with Professor Ford, who will register the Percussion Club with the Student Activities Center. The unauthorized bank account will be closed and a new UNT account will be established.	John Holt, Chair, Division of Instrumental Studies, in consultation with Mark Ford, Professor & Coordinator of Percussion	Exp. Impl Date: 10/31/2017 Revised Impl. Date: 3/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	7. Cash Handling UNT cash handling policy 10.006 Cash Handling Controls and best practices were not consistently followed in the UNT International (UNT-I) Main Office. Specifically, the following were noted: • Student workers were handling cash without receiving appropriate training and without necessary documentation completed; • UNT-I's Main Office Cash Handling Procedure Manual was not up-to-date with current University policies; • Cash was not being logged upon receipt; and • Deposits taken to Student Accounting and University Cashiering Services (SAUCS) by employees were not concealed in transit.	Moderate	Recommendation for Interim Vice Provost for International Affairs and Director of Financial Services, Student Finance: 7.1.a. Coordinate to ensure all UNT International cash handling functions are transferred to Student Accounting and University Cashiering Services.	1a. Management agrees. Following notification, UNT-I addressed cash handling training and documentation issues and updated the Main Office Cash Handling Procedure Manual to reflect current university policy. UNT-I implemented a check log (initial check logged on 1/3/2017) and began concealing the locked bank bag inside a generic bag when transporting deposits to SAUCS. UNT-I will coordinate with the Director of Financial Services, Student Finance, to explore the feasibility of transferring cash handling functions to Student Accounting and University Cashiering Services. In order to transfer this function, it will be necessary to address the ability of Sponsored Students to see complete and accurate accounts receivable reports per Observation 2. If this function can be transferred, the Sponsored Students will immediately instruct all new sponsors to direct deposits to Student Accounting and University Cashiering Services. They will work with existing sponsors to follow the same procedure with the expectation that there may be some delay in effectively communicating this. If check payment are still directed to UNT-I, staff will follow university policy on cash handling.	Pia Wood, Vice Provost for International Affairs, and Jeane Olson, Director of Financial Services, Student Finance.	Exp. Impl. Date: 6/30/2018 Rev. Impl. Date: 05/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	1. Commingled Funds When the new chart of accounts went into implementation, Lifelong Learning and Professional Development (LLPD) donations, University of North Texas Retiree Association (UNTRA) fees, and camp and conference revenue and expenses were commingled into the same chart string totaling approximately $620,000 as of August 31, 2017. Upon approval of the Osher Lifelong Learning Institute (OLLI) program at UNT, $100,000 of OLLI grant funds were also commingled in the same unrestricted account. Lifelong Learning and Professional Development (LLPD) staff were keeping shadow spreadsheets to account for all of the separate items and their correlating funds. During the course of this audit, LLPD camps and conferences were transferred to UNT's One Stop Shop, which handles event planning and scheduling services.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development (LLPD): 1.1.a. Coordinate with UNT Controller to ensure Osher Lifelong Learning Institute (OLLI) grant funds are moved into a restricted gift account.	1a. In working with UNT Controller Jennifer Stevenson, a new dedicated restricted gift chartstring is now in place for (OLLI).	Stephanie Reinke, Director of Lifelong Learning and Professional Development	2/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	7. Contract Oversight ORP service provider agreements were not in compliance with Institution policies and procedures. Specifically, testing identified the following: •All agreements (VRSCO, Fidelity, VALIC, VOYA and TIAA-CREF) have-not been reviewed since the execution date of 2009 and/or 2010. •Two agreement renewals with VRSCO were not executed before the agreement expiration date; therefore, there was a lapse from March20, 2013 – March 03, 2014 and March 19, 2015 – March 31, 2016 •Both agreement renewals with VRSCO were not signed by the Chancellor or an employee with a written sub-delegation of authority. These agreement renewals were signed by the Benefits Manager. •The agreements with Fidelity were not updated in mid-2010 to the University of North Texas System agreements and continued until November 2016 under the prior agreements with the University of North Texas Health Science Center at Fort Worth and the University of North Texas as the contracting parties (UNT System and UNT Dallas were included under the UNT agreement umbrella). •The agreements with VOYA and VALIC did not have an audit clause allowing the Institution the right to inspect and audit records	High	Recommendations for the Vice Chancellor for Finance: 7.1.a.Work with the Office of General Counsel to review retirement plan contract agreements to help ensure they are renewed, updated and signed as appropriate and in accordance with UNT System Board Regent Rules.	1a. A Retirement Plan Committee was put in place to frame the project, select a vendor, and oversee the Retirement Plan Update Project. The committee will work with our retirement consultant, CAPTRUST Financial Advisors, and the Office of General Counsel to review retirement plan contract agreements to help ensure they are renewed, updated and signed as appropriate and in accordance with UNT System Board Regent Rules. Due to the nature of the revisions, need for negotiation, programming, and coordination among multiple internal teams, four record keepers, and potentially a new Lead Record keeper, this update will be complex and is expected to finalize within the next fiscal year.	Janet Waldron, Vice Chancellor of Finance	8/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	1. Commingled Funds When the new chart of accounts went into implementation, Lifelong Learning and Professional Development (LLPD) donations, University of North Texas Retiree Association (UNTRA) fees, and camp and conference revenue and expenses were commingled into the same chart string totaling approximately $620,000 as of August 31, 2017. Upon approval of the Osher Lifelong Learning Institute (OLLI) program at UNT, $100,000 of OLLI grant funds were also commingled in the same unrestricted account. Lifelong Learning and Professional Development (LLPD) staff were keeping shadow spreadsheets to account for all of the separate items and their correlating funds. During the course of this audit, LLPD camps and conferences were transferred to UNT's One Stop Shop, which handles event planning and scheduling services.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development (LLPD): 1.1.c. Coordinate with UNT Controller to ensure all appropriate OLLI revenue and expenses are moved in the restricted gift account.	1b./c. Our office is still working with the budget and financial reporting offices to reconcile and verify that all funds (expenses and revenue) are in the correct and appropriate chartstrings as it pertains to (OLLI).	Stephanie Reinke, Director of Lifelong Learning and Professional Development	2/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	7. Contract Oversight ORP service provider agreements were not in compliance with Institution policies and procedures. Specifically, testing identified the following: •All agreements (VRSCO, Fidelity, VALIC, VOYA and TIAA-CREF) have-not been reviewed since the execution date of 2009 and/or 2010. •Two agreement renewals with VRSCO were not executed before the agreement expiration date; therefore, there was a lapse from March20, 2013 – March 03, 2014 and March 19, 2015 – March 31, 2016 •Both agreement renewals with VRSCO were not signed by the Chancellor or an employee with a written sub-delegation of authority. These agreement renewals were signed by the Benefits Manager. •The agreements with Fidelity were not updated in mid-2010 to the University of North Texas System agreements and continued until November 2016 under the prior agreements with the University of North Texas Health Science Center at Fort Worth and the University of North Texas as the contracting parties (UNT System and UNT Dallas were included under the UNT agreement umbrella). •The agreements with VOYA and VALIC did not have an audit clause allowing the Institution the right to inspect and audit records	High	Recommendations for the Vice Chancellor for Finance: 7.1.b.Establish a Retirement Plan Committee to assist annually with guidance, review, and oversight of the retirement contracts, financial service company's performance and investments options for the UNT System retirement plans. This will ensure proper monitoring of contract performance and compliance with terms and conditions.	1b. A Retirement Plan Committee has already been established as a component of the Retirement Plan Update project. When the project concludes, the Retirement Plan Committee will establish an ongoing Retirement Plan Committee with governance responsibilities.	Janet Waldron, Vice Chancellor of Finance	8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	2. Donor Gifts

Donor gifts, including online donations received through June 2017 were processed and deposited by Lifelong Learning and Professional Development (LLPD), instead of through UNT Division of Advancement as required by UNT Policy 09.002 Fundraising and Private Support. These funds were deposited into the same chart string as items mentioned in observation 1.. | High | Recommendation for Stephanie Reinke, Director of Lifelong Learning and Professional Development:

2.1.a. Ensure donor gifts, including online donations, are coordinated through the UNT Division of Advancement in accordance with UNT Policy 09.002 Fundraising and Private Support. | 1a. We agree with the findings and have already coordinated with the Development office to setup a new Netcommunity website (owned and managed by Advancement) for online donations. As well as redirecting all future donations of cash received by the LLPD Office, to the Advancement Gift Administration office for processing- to be in compliance with UNT policy. | Stephanie Reinke, Director of Lifelong Learning and Professional Development | 10/19/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-021 UNT | Governance and Regulatory Compliance | Residence Hall - Student Safety Practices | UNT | 7. Fire Pull Stations

Not all outdoor fire pull stations at College Inn are appropriately protected to prevent malfunction.
Water and condensation have caused the fire alarms to activate when there was no fire or emergency. Auditors observed several outdoor fire pull stations covered with plastic bag type material.

See final report for picture. | High | Recommendation for Gina Vanacore, Director of Housing and Residence Life:

7.1.a. Submit a work order(s) to install appropriate covers to properly protect fire pull stations from the outdoor elements. | 1a. Director Vanacore will submit work orders to install appropriate covers to properly protect fire pull stations from the outdoor elements. | Gina M. Vanacore, Director of Housing and Residence Life | 12/31/2017 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	4. Travel Expenses Internal Audit noted a Lifelong Learning and Professional Development (LLPD) employee attended two international trips during fiscal year 2017 with no lodging or airfare costs reflected on a travel budget authorization (TBA) or travel voucher. Specifically: • TBA and travel voucher for the trip during January/February 2017 totaled $268.90 only including meals and taxis; and • TBA and travel voucher for the trip during May/June 2017 totaled $430.97 only including meals and taxis. Internal Audit was told by the employee that lodging and airfare costs for the international trips were paid out-of-pocket. During the course of the audit, Internal Audit identified unusual transactions within the LLPD chart string and requested support documentation. Travel agency invoices for two separate trips, January/February 2017 totaling $16,118.60 and May/June 2017 totaling $17,414.14, were provided by Business Support Services (BSS). It was determined the invoices were submitted as requisitions, approved by BSS and self-approved by the employee, then paid for using a pcard by BSS. The requisition for airfare and lodging did not receive supervisorial approval which resulted in the employee approving their own travel since the traveler was also the account holder.	High	Recommendation for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 4.1.a. Effective immediately all travel reimbursements will be managed and/or prepared by Sara Martin, (new LLPD Budget Officer) who has received updated BSC training on travel policies. All travel requests and reimbursements will be submitted for approval by the requesting staff member's supervisor in accordance with UNT policy	1a. Effective immediately all travel reimbursements will be managed and/or prepared by Sara Martin, (new LLPD Budget Officer) who has received updated BSC training on travel policies. All travel requests and reimbursements will be submitted for approval by the requesting staff member's supervisor in accordance with UNT policy	Stephanie Reinke, Director of Lifelong Learning and Professional Development	10/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	7. Instructional Fee Salaries for staff who perform activities unrelated to classroom instruction were expensed to the instructional fee. Instrument Repair Technicians in the College of Music perform musical instrument repairs for students. Additionally, Instrument Repair Technicians also perform repairs for external customers in the local community as part of their job duties. Music Repair Shop staff estimated that approximately 80% of instrument repairs are for internal customers, while 20% are for external customers. Internal Audit identified two Instrument Repair Technicians who perform external repairs and whose salaries are funded 100% from the instructional fee. Internal Audit reviewed the College's annual instructional fee proposal worksheets that were submitted to Academic Resources for fiscal years 2016, 2017, and 2018. The proposals each included the salaries for the two Instrument Repair Technicians noted above who perform external repairs. The proposals indicated that the College of Music instructional fee funds 100% of the salaries for these two individuals.	High	Recommendations for John Richmond, Dean of the College of Music: 7.1.a. Thoroughly review staff salaries to be charged against the instructional fee prior to submitting the annual instructional fee proposal to Academic Resources.	1a. The Assistant Dean for Business and Finance will review all staff salaries charged against the college instructional fee by October 31, 2017. The distribution among salary-source accounts will be adjusted to accurately reflect the personnel workload related to fees as quickly as possible and staff workload will be adjusted immediately to comply with policy. The final implementation plan will be completed by December 31, 2017. The necessary salary adjustments will be incorporated into our FY19 fee and college budget requests. Given that the solution to remedy this situation will depend on fee and budget determinations for FY19, the complete resolution will likely not be fully implemented until September, 2018. The Assistant Dean for Business and Finance also will develop and implement a more accurate system for tracking time to assist in this endeavor.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	12/31/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	7. Instructional Fee Salaries for staff who perform activities unrelated to classroom instruction were expensed to the instructional fee. Instrument Repair Technicians in the College of Music perform musical instrument repairs for students. Additionally, Instrument Repair Technicians also perform repairs for external customers in the local community as part of their job duties. Music Repair Shop staff estimated that approximately 80% of instrument repairs are for internal customers, while 20% are for external customers. Internal Audit identified two Instrument Repair Technicians who perform external repairs and whose salaries are funded 100% from the instructional fee. Internal Audit reviewed the College's annual instructional fee proposal worksheets that were submitted to Academic Resources for fiscal years 2016, 2017, and 2018. The proposals each included the salaries for the two Instrument Repair Technicians noted above who perform external repairs. The proposals indicated that the College of Music instructional fee funds 100% of the salaries for these two individuals.	High	Recommendations for John Richmond, Dean of the College of Music: 7.1.b. Coordinate with the UNT Budget Office on transferring the salary expense of the two Instrument Repair Technicians paid from the instructional fee back to the instructional fee chart string.	1b. The Assistant Dean for Business and Finance will work with the UNT Budget Office to transfer salary expenses erroneously charged to the fee account for the two Instrument Repair Technicians.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	7. Personally Identifiable Information Internal Audit noted two instances of personally identifiable information (PII), checking account information, on support documentation submitted on requisitions for expense reimbursement via Enterprise Information System (EIS) dating back to May 2016. Additionally, during the course of the audit, PII including checking account information was sent via email without being redacted.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 7.1.a. Redact personally identifiable information (PII) prior to submitting documentation for reimbursement and transmitting via email.	1a. Effective immediately, all PII will be redacted appropriately in accordance with UNT policy prior to documenting and/or transmitting via email.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	7. Personally Identifiable Information Internal Audit noted two instances of personally identifiable information (PII), checking account information, on support documentation submitted on requisitions for expense reimbursement via Enterprise Information System (EIS) dating back to May 2016. Additionally, during the course of the audit, PII including checking account information was sent via email without being redacted.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 7.1.b. Develop procedures to help ensure that all PII is appropriately protected.	1b/c. As of 10/19/2017, all LLPD employees have successfully completed Cash Handling Training- with special attention to UNT Policy 10.006. The office will work directly with Larry Worthy to create and implement a new procedure.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	12/31/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	7. Personally Identifiable Information Internal Audit noted two instances of personally identifiable information (PII), checking account information, on support documentation submitted on requisitions for expense reimbursement via Enterprise Information System (EIS) dating back to May 2016. Additionally, during the course of the audit, PII including checking account information was sent via email without being redacted.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 7.1.c. Ensure all employees receive training related to the protection of PII	1b/c. As of 10/19/2017, all LLPD employees have successfully completed Cash Handling Training- with special attention to UNT Policy 10.006. The office will work directly with Larry Worthy to create and implement a new procedure.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	5. Cash Handling Internal Audit reviewed a sample of deposits from September 1, 2016 through December 5, 2016 and April 7, 2017 through June 12, 2017 and identified 52 out of 107 deposits, approximately 49%, that were not deposited timely, up to 10 days late. UNT Policy 10.006 Cash Handling Controls was modified during October 2016 to update the maximum amount of business days to deposit cash from 5 to 3 business days. Internal Audit performed testing in accordance with requirement in place during period of sample reviewed. Internal Audit also noted Lifelong Learning and Professional Development (LLPD) departmental procedures referenced a petty cash fund. Turnover in August 2017 resulted in an inability to adhere to department procedures and University Cash Handling policies. As a result, not all individuals have received cash handling training and/or a completed Cash Handling Authorization form.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 5.1.d. Ensure all employees handling cash receive training related to cash handling.	1d. As of 10/19/2017, all LLPD employees have successfully completed Cash Handling Training.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	1/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	7. Procedures Manual The UNT Facilities Construction Project Procedures Manual is outdated. Project Managers stated during interviews that the manual contained outdated information. The manual has not been updated since June 2010. For example, the manual defines a project as involving more than one trade and having a cost in excess of $3,500. The current Project Initiation Worksheet also defines a project as involving multiple trades, but establishes that a project has a cost in excess of $5,000. Also, the manual references individuals who are no longer employed at UNT. There is a standard project file checklist from which the Planning, Design, & Construction group works; however, the Maintenance group does not use this checklist when managing minor capital projects.	Moderate	Recommendations for David Reynolds, Associate Vice President of Facilities: 7.1.a. Evaluate and update, where necessary, the UNT Facilities Construction Project Procedures Manual.	1a. Beginning February 2017, Facilities Planning Design and Construction began holding regularly scheduled meetings to update the UNT Construction Project Procedures Manual (CPPM). The new CPPM will be continuously maintained and updated as procedures and methods get affected by new business practices related to our upgrade of TMA and business process improvements. Additionally, over the next fiscal year the CPPM will be refined and expanded to address the various different categories of projects managed by Facilities groups.	Helen Bailey, Director, Facilities Planning, Design and Construction	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	7. Procedures Manual The UNT Facilities Construction Project Procedures Manual is outdated. Project Managers stated during interviews that the manual contained outdated information. The manual has not been updated since June 2010. For example, the manual defines a project as involving more than one trade and having a cost in excess of $3,500. The current Project Initiation Worksheet also defines a project as involving multiple trades, but establishes that a project has a cost in excess of $5,000. Also, the manual references individuals who are no longer employed at UNT. There is a standard project file checklist from which the Planning, Design, & Construction group works; however, the Maintenance group does not use this checklist when managing minor capital projects.	Moderate	Recommendations for David Reynolds, Associate Vice President of Facilities: 7.1.b. Ensure that the appropriate staff receives training on the updated UNT Facilities Construction Project Procedures Manual.	1b. Facilities will create a regularly scheduled training program to reach all personnel that are involved in the lifecycle of managing construction projects.	Helen Bailey, Director, Facilities Planning, Design and Construction	8/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	7. Procedures Manual The UNT Facilities Construction Project Procedures Manual is outdated. Project Managers stated during interviews that the manual contained outdated information. The manual has not been updated since June 2010. For example, the manual defines a project as involving more than one trade and having a cost in excess of $3,500. The current Project Initiation Worksheet also defines a project as involving multiple trades, but it establishes that a project has a cost in excess of $5,000. Also, the manual references individuals who are no longer employed at UNT. There is a standard project file checklist from which the Planning, Design, & Construction group works; however, the Maintenance group does not use this checklist when managing minor capital projects.	Moderate	Recommendations for David Reynolds, Associate Vice President of Facilities: 7.1.c. Ensure that the various groups that manage projects follow consistent processes and procedures.	1c. Facilities will refine and improve standard project processes and procedures across the organization's project managers.	Helen Bailey, Director, Facilities Planning, Design and Construction	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	7.Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority, while others use Cognos to review their budget balances. Departments contact the Office of Financial Planning and Budget (Budget Office) which grants access to eThority upon request and administers training; however, every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 7.1.a.Assess the reporting needs of different users across the institution.	1a. Reporting needs will be assessed across the HSC.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	7.Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority, while others use Cognos to review their budget balances. Departments contact the Office of Financial Planning and Budget (Budget Office) which grants access to eThority upon request and administers training; however, every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 7.1.b.Determine which application will best deliver the right information tousers, on time and at the right cost.	1b. Based on the needs identified, a cost effective application will be chosen that will best deliver timely and current information.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	7.Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority, while others use Cognos to review their budget balances. Departments contact the Office of Financial Planning and Budget (Budget Office) which grants access to eThority upon request and administers training; however, every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 7.1.c.Provide access and thorough training to the users of the application.	1c. Access and training will be provided to users to provide a thorough understanding of the application.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	8. Communication with Students There is no process in place to formally communicate to students that payment has not been received from a sponsor and charges will be placed on the student's account. The students only receive notice when charges are placed onto their account with no advance notice. Additionally, during interviews it was noted a staff member was using a personal cell phone to contact students concerning their accounts.	Moderate	Recommendation for Director of Sponsored Student Programs and Director of Financial Services, Student Finance: 8.1.a. Coordinate to establish sponsor payment deadlines.	1a. Management agrees with the recommendation. The Director of Financial Services and the Director of Sponsored Student Programs will meet with Larry Worthy, Special Assistant to the CFO, to establish appropriate sponsor payment deadlines. Upon receiving guidance from Larry Worthy outstanding sponsor invoices will be updated to reflect the established due date for payment.	Aleka Myre, Director of Sponsored Student Programs and Jeane Olson, Director of Financial Services, Student Finance.	6/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	8. Philanthropic Grants During the course of the audit, the Osher Lifelong Learning Institute (OLLI) philanthropic grant in the amount of $100,000 was tracked and reported in Lifelong Learning and Professional Development (LLPD) instead of UNT Division of Advancement as required by UNT Policy 09.002 Fundraising and Private Support. Although there is a process for post-gift management of philanthropic grants, Internal Audit identified an opportunity to document and strengthen procedures related to post-gift management, including processes related to donor intent and deliverables.	Moderate	Recommendation for Susan Holmes, Executive Director for Development, Foundation Relations: 8.1.a. Coordinate with Donor Relations to document processes related to philanthropic grants to ensure they reflect current processes and strengthen aspects related to donor intent and deliverables.	1a. As the one responsible for this action, I, Susan Holmes, will coordinate with Stan Walker, Kim Collinsworth and Rachel Kimball in Advancement to draft clear procedures for post gift management and define clearly who is responsible for each portion of the required reporting - as this is a highly collaborative task between the individual faculty member, department, college and Advancement. We will then publish these processes on the UNT Advancement website and share at an upcoming Dean's Council meeting, and refer to the processes during all FR Faculty Workshops throughout the year. It is our goal to create clarity university wide on gift execution to strengthen our stewardship model.	Kim Collinsworth, Assistant Vice President of Donor Relations and Advancement Services, and Stan Walker, Assistant Vice President for Advancement	Exp. Impl. Date: 01/31/2018 Rev. Impl. Date: 07/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	3. Holiday Break Payroll Process Resident Assistants are not always paid in the appropriate pay period. Student Resident Assistants (RAs) are paid an hourly rate; however, during holiday breaks, RAs "on call" are paid a flat shift rate. If the RA accumulates more than forty hours per week, the excess time over forty hours is recorded and paid in the following week(s) until accumulated hours are exhausted.	High	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 3.1.a. Coordinate with UNT System Human Resources department to discuss and evaluate the appropriate payroll process and controls in order to determine the appropriate action or actions to be taken to ensure students are paid appropriately.	1a. Staff are currently in full compliance with University policy, state and federal laws regarding student staff payroll processes. Language referring to "roll over" beyond forty hours per week has been removed from the document Holiday Break RAOC Pay. RAOC - (Resident Assistant on Call.) All staff who supervise student staff will be trained on payroll process during annual training programs. The next program is scheduled for July 26, 2017.	Gina M. Vanacore, Director of Housing and Residence Life	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	8. Unsecured Assets Musical instruments and equipment are not always properly secured. Internal Audit observed the following instances of unsecured musical instruments and equipment: ▢ The door to the Instrument Storage room in the Murchison Performing Arts Center (MPAC) was left open. ▢ Roll up doors were left open in the up position in the Instrument Storage room in the MPAC. These doors may be locked with a padlock. ▢ A cabinet in the Instrument Storage room in the MPAC was left open. The cabinet may be locked with a padlock. ▢ A metal cage in Stan Kenton Hall containing musical instruments and equipment and boxes of CD inventory was left open. ▢ An amplifier was left on the floor in Stan Kenton Hall. ▢ An audio receiver and speakers were left out in the Music Annex. Additionally, based on discussion with College of Music staff, the College replaces approximately 50 to 100 music stands each year	Moderate	Recommendation for John Richmond, Dean of the College of Music: 8.1.a. Educate employees on the importance of properly storing and securing musical instruments and equipment when not in use.	1a. The Assistant Dean for Business and Finance will send information to all employees at the start of each long semester to remind them of the importance of carefully securing all university-owned property. In addition, we will work to develop a set of best practices for those spaces that are utilized to store university-owned property.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	1/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	8. Unsecured Assets Musical instruments and equipment are not always properly secured. Internal Audit observed the following instances of unsecured musical instruments and equipment: ▢ The door to the Instrument Storage room in the Murchison Performing Arts Center (MPAC) was left open. ▢ Roll up doors were left open in the up position in the Instrument Storage room in the MPAC. These doors may be locked with a padlock. ▢ A cabinet in the Instrument Storage room in the MPAC was left open. The cabinet may be locked with a padlock. ▢ A metal cage in Stan Kenton Hall containing musical instruments and equipment and boxes of CD inventory was left open. ▢ An amplifier was left on the floor in Stan Kenton Hall. ▢ An audio receiver and speakers were left out in the Music Annex. Additionally, based on discussion with College of Music staff, the College replaces approximately 50 to 100 music stands each year	Moderate	Recommendation for John Richmond, Dean of the College of Music: 8.1.b. Develop processes and procedures to secure or maintain music stands from the risk of theft.	1b. We are currently reviewing how best to address the concern regarding the ongoing theft of music stands, a problem that is shared by nearly every university that has a music program. We will determine how best to proceed in conjunction with our ensemble directors and other music-stand users throughout the College and modify our practices accordingly.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	Exp. Impl. Date: 1/31/2018 Revised Impl. Date: 9/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	8. Victory Hall Stairwell Tower Inadequate gate and barrier access to observation deck in Victory Hall. Currently, the gate is kept locked, but the observation deck can easily be accessed. Internal Audit noted evidence of people having been in the tower. See final report for pictures.	High	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 8.1.a. Take appropriate action to properly prevent unauthorized access to the top observation level of the southwest tower Victory Hall location.	1a. Director Vanacore will have a meeting with the UNT Police Department, Risk Management, Facilities, and housing and residence life staff regarding how to best secure and manage this area as it relates to code.	Gina M. Vanacore, Director of Housing and Residence Life	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 07/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	9. Bruce Hall Access Floor door access to residence rooms d0 not have swipe card equipment to allow only residents to enter. Bruce Hall is open to all residents and non-residents because of the dining hall cafeteria. Once in the residence hall an individual has the ability to access floors with residents' rooms. In addition, once inside residence hall one has the ability to exit building thru some of the emergency exit doors that do not have surveillance cameras.	High	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 9.1.a. Ensure a site evaluation is performed at Bruce Hall including Housing management and UNT Police department to determine the best alternatives to secure access to resident rooms in Bruce Hall.	1a. Director Vanacore will conduct a meeting with the UNT Police Department, Risk Management, Facilities, and housing and residence life staff to determine the best alternatives to secure access to resident rooms in Bruce Hall as it relates to Code.	Gina M. Vanacore, Director of Housing and Residence Life	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 07/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	6. Unsecured Personal Information Unsecured medical insurance information and social security numbers was maintained in McConnell Hall. This information was maintained in an unlocked file cabinet located behind the front desk area. Residents are high school students in the TAMS (Texas Academy of Mathematics and Science) program.	High	Recommendations for Glênisson de Oliveira, Dean of TAMS: 6.1.a. Ensure personal medical information and any applicable social security information is always kept secured.	1a. All records with personal information have been secured in compliant cabinets or safes, in a secure area.	Russ Stukel, Assistant Dean for Student Life	5/31/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	6. Unsecured Personal Information Unsecured medical insurance information and social security numbers was maintained in McConnell Hall. This information was maintained in an unlocked file cabinet located behind the front desk area. Residents are high school students in the TAMS (Texas Academy of Mathematics and Science) program.	High	Recommendations for Glênisson de Oliveira, Dean of TAMS: 6.1.b. Review FERPA, UNT FERPA policy 07.018, and UNT System Information Handbook chapter 9.2.8	1b. TAMS leadership (the Dean of TAMS and Assistant Dean for Student Life) have reviewed policy and handbook.	Russ Stukel, Assistant Dean for Student Life	6/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	6. Unsecured Personal Information Unsecured medical insurance information and social security numbers was maintained in McConnell Hall. This information was maintained in an unlocked file cabinet located behind the front desk area. Residents are high school students in the TAMS (Texas Academy of Mathematics and Science) program.	High	Recommendations for Glênisson de Oliveira, Dean of TAMS: 6.1.c. Ensure staff at McConnell Hall receive FERPA training, including familiarizing them with UNT FERPA policy 07.018 and the UNT System Information Security Handbook.	1c. i) Director for Finance and Operations, Rose Preston, verified that staff members received FERPA training. Staff with access to EIS, have received UNT-required training, in accordance with policy. (June 2017) ii) All permanent staff in McConnell Hall received FERPA training (completed by July 10, 2017; overseen by Russ Stukel, and signed off by Dean). iii) All RAs and any part-time staff in McConnell who access student information (even if internal to TAMS; non-EIS) will receive FERPA training by October 15, 2017, (to be overseen by Russ Stukel).	Russ Stukel, Assistant Dean for Student Life	10/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	9. Instrument Repair and Rental Transactions The current process for tracking instrument repair and rental activity is ineffective. Internal Audit observed numerous issues related to the processing, recording, and tracking of instrument repair and rental transactions, including: ⬚ Website registration was not available for external instrument repair customers. ⬚ Dates of payment received were not consistently documented. ⬚ The system was not able to automatically generate invoices. ⬚ Invoices are manually created. ⬚ There was no effective method of tracking accounts receivable. ⬚ There was no effective method of tracking transactions from internal customers versus external customers. Musical instrument repairs and rentals are performed in the Music Repair Shop located in the Music Annex. The primary source of tracking instrument repairs consists of a paper repair tag.	Moderate	Recommendation for John Richmond, Dean of the College of Music: 9.1.a. Evaluate upgrading the functionality of the Music Repair Shop website or acquiring a recordkeeping software program that is compatible with PeopleSoft.	1a. The College has invested in the development of a new instrument-repair-shop database. The new database addresses the majority of the concerns but requires more testing and the addition of other features that will enhance functionality.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	Exp. Impl. Date: 1/31/2018 Revised Impl. Date: 12/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	9. Student Acknowledgement of Charges All students, including sponsored students, are required to sign the UNT Financial Obligation Agreement form each semester prior to registering for courses. This form does not specify acknowledgement of student responsibility for charges incurred on their behalf for which third party payments are not received (i.e. when a sponsor fails to provide payment for the sponsored student's charges, the charges are placed on the student's account). Additionally, Internal Audit noted Intensive English Language Institute (IELI) students are being manually registered by IELI staff and blocks on their account are overridden. Based on discussions with IELI staff, students must be manually registered because the PeopleSoft Enterprise Information System (EIS) IELI module does not perform all necessary functions to maintain current processes. IELI students also need to have the UNT Financial Obligation Agreement form translated	Moderate	Recommendations for UNT System Controller: 9.1.a. Review the current document and determine if it is descriptive, specific, and addresses concerns to ensure all students acknowledge awareness that financial obligations are their responsibility if a third party fails to pay.	1a. Management agrees with the recommendation and will work with IELI, Student Finance, and OGC to review the current document and determine where improvements are needed and then implement those improvements.	Aaron LeMay, UNT System Controller	6/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT System	9. Student Acknowledgement of Charges

All students, including sponsored students, are required to sign the UNT Financial Obligation Agreement form each semester prior to registering for courses. This form does not specify acknowledgement of student responsibility for charges incurred on their behalf for which third party payments are not received (i.e. when a sponsor fails to provide payment for the sponsored student's charges, the charges are placed on the student's account).

Additionally, Internal Audit noted Intensive English Language Institute (IELI) students are being manually registered by IELI staff and blocks on their account are overridden. Based on discussions with IELI staff, students must be manually registered because the PeopleSoft Enterprise Information System (EIS) IELI module does not perform all necessary functions to maintain current processes. IELI students also need to have the UNT Financial Obligation Agreement form translated | Moderate | Recommendations for UNT System Controller:

9.1.b. Ensure IELI students are registering using PeopleSoft Enterprise Information System. | 1b. Management agrees with the recommendation and will work with IELI, Student Finance, Registrar, and other offices as needed to ensure students are registering appropriately. | Aaron LeMay, UNT System Controller | 6/30/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-021 UNT | Governance and Regulatory Compliance | Residence Hall - Student Safety Practices | UNT | 10. Room Key Cabinets Not Locked

Lockable cabinets that have extra keys to resident rooms in five halls were not always locked.

Five of fifteen residence halls had unlocked dumb boxes – cabinets where the extra room keys are stored. The key cabinets for Traditions Hall and Santa Fe Square are located in Traditions Hall. These cabinets are too full with keys to close, and one of two lock mechanisms was broken. | Moderate | Recommendations for Gina Vanacore, Director of Housing and Residence Life:

10.1.a. Ensure key cabinets with duplicate resident room keys are locked except when a staff member is accessing a key for a resident. | 1a. Director Vanacore will ensure that key cabinets with duplicate resident room keys are locked except when a staff member is accessing a key for a resident. This will be reiterated in all staff training. | Gina M. Vanacore, Director of Housing and Residence Life | 8/31/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-021 UNT | Governance and Regulatory Compliance | Residence Hall - Student Safety Practices | UNT | 10. Room Key Cabinets Not Locked

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10.1.b. For Traditions Hall and Santa Fe Square, obtain key cabinets large enough to contain all the duplicate room keys. | 1b. Director Vanacore will obtain key cabinets large enough to contain all the duplicate room keys for Traditions Hall and Santa Fe Square. | Gina M. Vanacore, Director of Housing and Residence Life | 8/31/2017 Rev. 12/31/17 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-021 UNT | Governance and Regulatory Compliance | Residence Hall - Student Safety Practices | UNT | 11. Step Drop

Step at the southwest door entrance to Traditions Hall from parking Lot 19 is unnoticeable.

There is a significant 5.25" drop on sidewalk area from parking lot to the entrance sidewalk to the Hall. The top edge is not painted to bring attention to residents and visitors that there is a drop. Additionally, there is not a painted front of the step to alert those individuals leaving the Hall to the parking area that there is a step up.

See final report for pictures. | Moderate | Recommendation for Gina Vanacore, Director of Housing and Residence Life:

11.1.a. Prepare a work order to have the top and the front of the step painted at the parking lot entrance of the southwest door entrance to Traditions Hall. | 1a. Director Vanacore will submit a work order request to have the top and the front of the step identifiable, as it relates to code, at the parking lot entrance of the southwest door entrance to Traditions Hall. | Gina M. Vanacore, Director of Housing and Residence Life | 12/31/2017 | Closed |

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	12. Surveillance Camera Feed – No Designated Monitor With Feed On McConnell Hall is the only residence hall of the fifteen residence halls that did not have a dedicated monitor showing continuous surveillance camera feeds. This hall is for resident students in the TAMS (Texas Academy of Mathematics and Science) program which are high school students attending UNT.	Moderate	Recommendation for Glênisson de Oliveira the Dean of TAMS: 12.1.a. Obtain a monitor so there is a designated monitor for front desk personnel at McConnell Hall to be able to observe surveillance camera recordings to ensure residents' safety.	1a. TAMS IT Director, Roy Zumwalt, assessed the existing cameras and available streaming from those cameras. Russ Stukel, Assistant Dean for Student Life will oversee the completion of the measures below; they are expected to be completed by October 15, 2017. i) A screen at the front desk will be dedicated to the cameras in McConnell Hall. ii) TAMS will schedule one or more walkthroughs with UNT Police, in order to assess the possible need for more cameras — several cameras are already connected. iii) Should more cameras be recommended, TAMS will request Housing or other appropriate departments to install extra cameras.	Russ Stukel, Assistant Dean for Student Life	10/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	13. Comfort Animals There is no process in place to ensure that a residence hall comfort animal has received appropriate vaccinations. Vaccination status is not verified. ODA (Office of Disability Accommodation) vets the comfort animals for overall general health by the animal's veterinarian for the first initial year. For returning comfort animals there is no process to ensure either the overall general health or vaccination status.	Moderate	Recommendations for Dan Naegeli, Senior Director, Career and Leadership Services: 13.1.a. Develop a process to ensure that residence hall comfort animals are properly vetted each year regarding status of vaccinations and overall health of the comfort animal.	1a. ODA will develop a new process and associated form that will separate the accommodation request for use of a comfort animal from the veterinary and vaccination report on said animal. This new process will ensure that at the beginning of each year, a new form will be completed by the student (Housing resident) and the animal's veterinarian. The result of which will be that the Accommodation for a Comfort Animal will not be connected to the vaccination/animal health form. As part of the process, at the conclusion of the Housing registration/application process, the Housing Director will share with the ODA Director a list of all potential returning residents that had a comfort animal during the previous year. ODA will work with Housing to determine which is the appropriate office to handle the animal vaccination/health report requirement in the future, as this should not be directly connected with the accommodation.	Dan Naegeli, Executive Director, Career & Leadership Development	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	13. Comfort Animals There is no process in place to ensure that a residence hall comfort animal has received appropriate vaccinations. Vaccination status is not verified. ODA (Office of Disability Accommodation) vets the comfort animals for overall general health by the animal's veterinarian for the first initial year. For returning comfort animals there is no process to ensure either the overall general health or vaccination status.	Moderate	Recommendations for Dan Naegeli, Senior Director, Career and Leadership Services: 13.1.b. Obtain and retain appropriate documentation for each year a comfort animal lives in the residence hall.	1b. ODA will work on procedures that address storing and distribution of these animal vaccination/health reports within their office. As part of the conversation with Housing, it will be determined which office is the most appropriate for this record storage.	Dan Naegeli, Executive Director, Career & Leadership Development	12/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	13. Comfort Animals There is no process in place to ensure that a residence hall comfort animal has received appropriate vaccinations. Vaccination status is not verified. ODA (Office of Disability Accommodation) vets the comfort animals for overall general health by the animal's veterinarian for the first initial year. For returning comfort animals there is no process to ensure either the overall general health or vaccination status.	Moderate	Recommendations for Dan Naegeli, Senior Director, Career and Leadership Services: 13.1.c. Ensure Housing Director receives a copy of overall health and applicable vaccination documentation of the comfort animal.	1c. ODA will share with Housing Office (Director), at the beginning of each academic year, a copy of the animal vaccination/health forms received for each housing resident that has requested a comfort animal for the upcoming year. As part of the conversation with Housing, it will be determined if this needs to continue, or Housing should collect these records on their own.	Dan Naegeli, Executive Director, Career & Leadership Development	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	15. Custodian and Mechanical Room Doors Custodian maintenance and mechanical room doors are not always locked. (e.g., Victory Hall, Santa Fe Square, and West Hall) While performing a walkthrough of Victory Hall, Santa Fe Square, and West Hall, it was noted that some custodian maintenance and mechanical room doors were unlocked.	Moderate	Recommendation for David Reynolds, Associate Vice President of Facilities: 15.1.a. Instruct/train Facilities maintenance personnel to keep the residence halls' mechanical room doors closed and locked.	1a. UNT Facilities will instruct all Auxiliary Services maintenance personnel and student employees to close and lock mechanical room doors when they leave the area. Management will make periodic checks.	Monica Thomas, Manager Auxiliary Services Maintenance	7/15/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	15. Custodian and Mechanical Room Doors Custodian maintenance and mechanical room doors are not always locked. (e.g., Victory Hall, Santa Fe Square, and West Hall) While performing a walkthrough of Victory Hall, Santa Fe Square, and West Hall, it was noted that some custodian maintenance and mechanical room doors were unlocked.	Moderate	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 15.2.a. Instruct residence hall personnel to keep custodian maintenance room doors closed and locked.	2a. Director Vanacore will instruct residence hall personnel to keep custodian maintenance room doors closed and locked within reasonable operations of job.	Gina M. Vanacore, Director of Housing and Residence Life	7/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-009 SYS	Governance and Regulatory Compliance	Conflict of Interest Assessment	UNT System	Based on the results of our work performed within the scope of the assessment, the University has adequate rules, policies and forms in place to manage conflicts of interest in compliance with laws and regulations.	NA	NA	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-010 SYS	Governance and Regulatory Compliance	Status Report - Senate Bill 20 As of July 21, 2016	UNT System	Based on the results of our work performed, the majority of processes are in place to help ensure compliance was achieved with the SB20 Regulation. The areas that are outstanding and will be completed in FY 2018 include the following: • Update Regent Rules 03.300, 03.900 and 05.700 and have them approved by the Board of Regents; • Update the Institutional ethics policy in accordance with Regent Rule 05.700; • Develop Institutional Compliance and UNTHSC Compliance training in accordance with Regent Rule 05.700; and • Develop a compliance program that meets the requirements of SB20. In FY 2018, Internal Audit will perform an audit which includes substantive testing to ensure controls surrounding the contracting process are effective and adhere with the SB20 regulation.	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.a. Review and assess alternative budget models and adopt a model that aligns with institutional goals and initiatives.	1a. The Health Science Center (HSC) will establish a budget advisory committee to review and assess various ways to budget and to provide recommendations regarding the underlining principles and procedures to the President's cabinet. The President's cabinet will discuss and determine the best course of action in budgeting for HSC, with the implementation of the revised budget model occurring in FY 2018 for the FY 2019 budget process. This budgeting model will be completed by September 30, 2017.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	9/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.b. Develop institutional principles, policies and procedures.	1b. Based on the determination by the President's cabinet, budget principles, policy and procedures will be developed which support the accomplishment of the HSC objectives and initiatives consistent with the strategic plan. The proposed budget policy will be submitted to the Office of General Counsel (OGC) by October 5, 2017.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/5/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.c. Communicate newly developed principles, policies and procedures to pertinent employees. Management should consider posting these documents on the UNTHSC website.	1c. Once developed, the proposed budget policy will be submitted to OGC for approval by October 5, 2017 and once OGC approves, then the budget policy and procedures will be communicated to the employees and posted on the UNTHSC website.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/5/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	2. Standardized Patients Payments Inadequate controls were identified surrounding the Standardized Patient payment processes. TCOM Academic Affairs and Rural Medicine departments use standardized patients; individuals who receive cash payments for learning scripts and acting as patients, to train students. From July 20, 2016 to April 4, 2017, Academic Affairs had 92 sessions and Rural Medicine had 13 sessions, in which each session paid in cash $25 - $200 per standardized patient. TCOM Academic Affairs currently has a database of 30 standardized patients and Rural Medicine has a database of 13 patients whom they invite several times within the year for simulation sessions. From July 2016 to March 2017, EIS entries showed that Academic Affairs has requested $63,525 and Rural Medicine $3,225 to pay standardized patients. Specifically, the following were noted: • Standardized Patients are recruited by word of mouth (i.e. previous patients, friends, family, current employees or ex-employees). • There is no contractual agreement between the University and the	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 2.1.a. Assess the contractual status of standardized patients and determine whether these patients should be part-time employees or independent contractors.	1a. Starting in July, standardized patients will be informed that they are independent contractors.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	2. Standardized Patients Payments Inadequate controls were identified surrounding the Standardized Patient payment processes. TCOM Academic Affairs and Rural Medicine departments use standardized patients; individuals who receive cash payments for learning scripts and acting as patients, to train students. From July 20, 2016 to April 4, 2017, Academic Affairs had 92 sessions and Rural Medicine had 13 sessions, in which each session paid in cash $25 - $200 per standardized patient. TCOM Academic Affairs currently has a database of 30 standardized patients and Rural Medicine has a database of 13 patients whom they invite several times within the year for simulation sessions. From July 2016 to March 2017, EIS entries showed that Academic Affairs has requested $63,525 and Rural Medicine $3,225 to pay standardized patients. Specifically, the following were noted: • Standardized Patients are recruited by word of mouth (i.e. previous patients, friends, family, current employees or ex-employees). • There is no contractual agreement between the University and the	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 2.1.b. Based on assessment above, work with Human Resources or BSS to establish standardized patient employment relationship and compensation payments with the University. This will eliminate the use of cash as form of compensation and ensure IRS compliance.	1b. A new contract system is being set up, which will eliminate the use of cash and will ensure IRS compliance.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	8/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	2. Standardized Patients Payments Inadequate controls were identified surrounding the Standardized Patient payment processes. TCOM Academic Affairs and Rural Medicine departments use standardized patients; individuals who receive cash payments for learning scripts and acting as patients, to train students. From July 20, 2016 to April 4, 2017, Academic Affairs had 92 sessions and Rural Medicine had 13 sessions, in which each session paid in cash $25 - $200 per standardized patient. TCOM Academic Affairs currently has a database of 30 standardized patients and Rural Medicine has a database of 13 patients whom they invite several times within the year for simulation sessions. From July 2016 to March 2017, EIS entries showed that Academic Affairs has requested $63,525 and Rural Medicine $3,225 to pay standardized patients. Specifically, the following were noted: • Standardized Patients are recruited by word of mouth (i.e. previous patients, friends, family, current employees or ex-employees). • There is no contractual agreement between the University and the	High	Recommendation for the UNT System Associate Vice Chancellor Finance & Administration: 2.2.a. Update the Simulated Patients' section in the UNT System Procurement Guide based on UNTHSC Chief Financial Officer's assessment.	2a. We have drafted the attached change to the Procurement Guide to address in response to the recommendation. We will publish this once it is confirmed that this satisfies the recommendation. Payments to simulated patients may only be made by submitting a requisition in the ePro system. The patient shall be established in the ePro system as an independent contractor and the requisition must have appropriate documentation consisting of a standardized agreement, which includes the patient's name, script to be performed by patient, date of service, amount to be paid, as well as signature by patient and appropriate TCOM personnel. Payment may be made once confirmation is made in the ePro system that the patient has in fact participated in accordance with the standardized agreement.	Donna Asher, Associate Vice Chancellor Finance & Administration	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	2. Standardized Patients Payments Inadequate controls were identified surrounding the Standardized Patient payment processes. TCOM Academic Affairs and Rural Medicine departments use standardized patients; individuals who receive cash payments for learning scripts and acting as patients, to train students. From July 20, 2016 to April 4, 2017, Academic Affairs had 92 sessions and Rural Medicine had 13 sessions, in which each session paid in cash $25 - $200 per standardized patient. TCOM Academic Affairs currently has a database of 30 standardized patients and Rural Medicine has a database of 13 patients whom they invite several times within the year for simulation sessions. From July 2016 to March 2017, EIS entries showed that Academic Affairs has requested $63,525 and Rural Medicine $3,225 to pay standardized patients. Specifically, the following were noted: • Standardized Patients are recruited by word of mouth (i.e. previous patients, friends, family, current employees or ex-employees). • There is no contractual agreement between the University and the		Recommendation for the Dean of TCOM: 2.3.a. Create a standardized patient recruitment application process available to the public to provide equal opportunity to the community to participate.	3a. The director of the TCOM simulation center has prepared a draft application and text for inclusion on a public Website that is being created by the UNTHSC webmaster, The final documents and application/appointment process will be submitted for legal review and to the institutional compliance officer to assure compliance with UNTHSC and UNT System policies.	Don Peska, Dean of TCOM	1/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	6.Prior Year Balance Roll Forward Error Prior year budget balance from FY2015 did not roll forward to FY2016. Specifically, a budget balance of $200,000 at the end of FY2015, related to Department ID 79130-Ruch Endowment Fund, did not roll forward to FY2016. As a result, the FY2016 Q1 Quarterly Budget Report was understated by $200,000. This is a restricted fund, therefore can only be utilized in accordance to provisions of the donor agreement. This balance was identified and addressed during this audit.	Moderate	Recommendation for the Vice President of Finance and Planning and UNT System Senior Associate Controller: 6.1.a.Work with the UNT System Controller's Office to develop procedures to ensure budget balances at year-end are reconciled to the General Ledger and any discrepancies identified are addressed.	1a. The Budget Office of the Health Science Center will work with UNT System Controller's Office to develop procedures to reconcile the Commitment Control Ledger and the General Ledger. These procedures will include a mechanism for identifying discrepancies between the two ledgers and a process to align roll forward budget balances with their proper amount.	Geoffrey Scarpelli, Vice President of Finance and Planning and Paula Welch, Senior Associate Controller for UNTHSC	10/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. We specifically noted that there were significant unspent balances in both FY2015 to FY2016. Specifically, Tobacco Funds had beginning budget balances of $88,879 and $73,750 and expenses of $3,634 and $391 during FY2015 and FY2016 respectively. Similarly, Designated Tuition funds and Designated Fee Funds categories received additional budget allocation in FY2016 and FY2016 despite having significant carryover amounts from prior years. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC and in Texas College of Osteopathic Medicine Financial Review Audit No. 17-403.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.a. Review and assess alternative budget models and adopt a model that aligns with institutional goals and initiatives.	1a. The Health Science Center (HSC) will establish a budget advisory committee to review and assess various ways to budget and to provide recommendations regarding the underlining principles and procedures to the President's cabinet. The President's cabinet will discuss and determine the best course of action in budgeting for HSC, with the implementation of the revised budget model occurring in FY 2018 for the FY 2019 budget process. This budgeting model will be completed by September 30, 2017.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	9/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. We specifically noted that there were significant unspent balances in both FY2015 to FY2016. Specifically, Tobacco Funds had beginning budget balances of $88,879 and $73,750 and expenses of $3,634 and $391 during FY2015 and FY2016 respectively. Similarly, Designated Tuition funds and Designated Fee Funds categories received additional budget allocation in FY2016 and FY2016 despite having significant carryover amounts from prior years. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC and in Texas College of Osteopathic Medicine Financial Review Audit No. 17-403.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.b. Develop institutional principles, policies and procedures.	1b. Based on the determination by the President's cabinet, budget principles, policy and procedures will be developed which support the accomplishment of the HSC objectives and initiatives consistent with the strategic plan. The proposed budget policy will be submitted to the Office of General Counsel (OGC) by October 5, 2017.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/5/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. We specifically noted that there were significant unspent balances in both FY2015 to FY2016. Specifically, Tobacco Funds had beginning budget balances of $88,879 and $73,750 and expenses of $3,634 and $391 during FY2015 and FY2016 respectively. Similarly, Designated Tuition funds and Designated Fee Funds categories received additional budget allocation in FY2016 and FY2016 despite having significant carryover amounts from prior years. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC and in Texas College of Osteopathic Medicine Financial Review Audit No. 17-403.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.c. Communicate newly developed principles, policies and procedures to pertinent employees. Management should consider posting these documents on the UNTHSC website.	1c. Once developed, the proposed budget policy will be submitted to OGC for approval by October 5, 2017 and once OGC approves, then the budget policy and procedures will be communicated to the employees and posted on the UNTHSC website.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/5/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-303 UNT	Governance and Regulatory Compliance	Student Managed Investment Fund (SMIF)	UNT	1. Broker cost and services evaluation A broker services evaluation was not performed since appointment of Fidelity as the investment broker as required by the MOU. The Fidelity broker services have not been re-evaluated since establishing the account in 2008 as required by Section 9-2 of the MOU. The MOU requires the SIG under the supervision of faculty to "search for and retain the discount broker offering the lowest commission rates commensurate with the level and quality of service required." Risk/Impact: ◻ Without performing a periodic broker service evaluation, the SIG may not identify more profitable service offerings from other investment brokers in the event of changes in rates or service offerings in the market.	Low	1.1.a.The SIG should implement a documented Policy & process for periodically evaluating the cost and benefits of the investment broker.	1a. Because of the small balance in the fund and the fact that the fund is currently with a leading low cost broker (Fidelity), the probability of acquiring better service for less cost seems unlikely. Regardless, the SIG shall implement and document a process for periodically evaluating the cost and benefits of the current broker compared to other options in the market.	SIG Board of Directors	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 03/31/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	1. Overall Governance of Scholarships Opportunities exist for strengthening internal control processes related to the management of scholarships. Donations are received by various departments at UNT Dallas (including UNT Dallas College of Law). If the funds are received by any department other than Financial Aid & Scholarships to be awarded to students, an authorization form is filled out and sent to the UNT Dallas' Financial Aid & Scholarships office. While Institutional scholarship decisions are automated, and External scholarships are selected by the donor and passed through the system from the donor to the students, Donor scholarships are backed by a written gift agreement outlining the use of the funds. Note: Management was aware of concerns around Scholarship Committee and Sharing of Information and requested that the review specifically address these areas. See below for details on the observations related to the management of scholarships I. Scholarship Compliance Through review of documentation for a sample of 20 students (out of 1,263) receiving various scholarships and awards in FY16, our testing identified the following (refer to bullets a. – e. for details): a. One donor scholarship application (Fund# 240776) does not meet the criteria as outlined in the MOU. The MOU requires two letters of recommendation, a minimum GPA of 3.0, an on-campus interview, and need for financial assistance. However, the application only requires one letter of recommendation, a 2.25 minimum GPA, and does not mention an on-campus interview or need for financial assistance. The application also requires additional criterion, a personal statement, not included in the MOU. The review disclosed that at least one student, who was awarded this scholarship in the	Moderate	1.1.a. Financial Aid & Scholarships should work with Advancement to update the incorrect application criteria for Fund# 240776 to be in alignment with the MOU and consider removing the additional criteria or creating an addendum to the original MOU.	1a. Director of Financial Aid has been hired effective 8/28/2017. Also, funding has been allocated to hire an Accountant focused on Scholarships, Financial Aid, and gift funds. Additionally, management is in the process of creating a general scholarship committee, updating application criteria to be in alignment with respective MOUs, and developing necessary processes and procedures and policy if applicable based on the study of best practices.	Stephanie Holley, VP for Student Access & Success	9/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	1. Overall Governance of Scholarships Opportunities exist for strengthening internal control processes related to the management of scholarships. Donations are received by various departments at UNT Dallas (including UNT Dallas College of Law). If the funds are received by any department other than Financial Aid & Scholarships to be awarded to students, an authorization form is filled out and sent to the UNT Dallas' Financial Aid & Scholarships office. While Institutional scholarship decisions are automated, and External scholarships are selected by the donor and passed through the system from the donor to the students, Donor scholarships are backed by a written gift agreement outlining the use of the funds. Note: Management was aware of concerns around Scholarship Committee and Sharing of Information and requested that the review specifically address these areas. See below for details on the observations related to the management of scholarships I. Scholarship Compliance Through review of documentation for a sample of 20 students (out of 1,263) receiving various scholarships and awards in FY16, our testing identified the following (refer to bullets a. – e. for details): a. One donor scholarship application (Fund# 240776) does not meet the criteria as outlined in the MOU. The MOU requires two letters of recommendation, a minimum GPA of 3.0, an on-campus interview, and need for financial assistance. However, the application only requires one letter of recommendation, a 2.25 minimum GPA, and does not mention an on-campus interview or need for financial assistance. The application also requires additional criterion, a personal statement, not included in the MOU. The review disclosed that at least one student, who was awarded this scholarship in the	Moderate	1.1.b. UNT Dallas should establish a review process for the recommended scholarship committee to ensure that awarded scholarships and scholarship applications are in compliance with established MOUs. Additionally, Advancement should consider removing the additional criteria or creating an addendum to the original MOU for Fund# 240003.	1b. Director of Financial Aid has been hired effective 8/28/2017. Also, funding has been allocated to hire an Accountant focused on Scholarships, Financial Aid, and gift funds. Additionally, management is in the process of creating a general scholarship committee, updating application criteria to be in alignment with respective MOUs, and developing necessary processes and procedures and policy if applicable based on the study of best practices.	Stephanie Holley, VP for Student Access & Success	9/1/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	1. Overall Governance of Scholarships Opportunities exist for strengthening internal control processes related to the management of scholarships. Donations are received by various departments at UNT Dallas (including UNT Dallas College of Law). If the funds are received by any department other than Financial Aid & Scholarships to be awarded to students, an authorization form is filled out and sent to the UNT Dallas' Financial Aid & Scholarships office. While Institutional scholarship decisions are automated, and External scholarships are selected by the donor and passed through the system from the donor to the students, Donor scholarships are backed by a written gift agreement outlining the use of the funds. Note: Management was aware of concerns around Scholarship Committee and Sharing of Information and requested that the review specifically address these areas. See below for details on the observations related to the management of scholarships I. Scholarship Compliance Through review of documentation for a sample of 20 students (out of 1,263) receiving various scholarships and awards in FY16, our testing identified the following (refer to bullets a. – e. for details): a. One donor scholarship application (Fund# 240776) does not meet the criteria as outlined in the MOU. The MOU requires two letters of recommendation, a minimum GPA of 3.0, an on-campus interview, and need for financial assistance. However, the application only requires one letter of recommendation, a 2.25 minimum GPA, and does not mention an on-campus interview or need for financial assistance. The application also requires additional criterion, a personal statement, not included in the MOU. The review disclosed that at least one student, who was awarded this scholarship in the	Moderate	1.1.c. Financial Aid & Scholarships should evaluate the date at which the automated packaging plan is initiated and/or implement a system of reviewing all open/current recipients of renewable awards to verify eligibility.	1c. Director of Financial Aid has been hired effective 8/28/2017. Also, funding has been allocated to hire an Accountant focused on Scholarships, Financial Aid, and gift funds. Additionally, management is in the process of creating a general scholarship committee, updating application criteria to be in alignment with respective MOUs, and developing necessary processes and procedures and policy if applicable based on the study of best practices.	Stephanie Holley, VP for Student Access & Success	9/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-302 HSC	Governance and Regulatory Compliance	Financial Review of UNTHSC Reserves	UNTHSC	1. PeopleSoft Upgrade Several IT system-related issues have resulted from the recent PeopleSoft upgrade and subsequent chart of accounts conversion, causing HSC schools, colleges, and departments to ineffectively monitor their accounts. As part of the PeopleSoft system upgrade that went live on March 1, 2016, changes were made to the chart of accounts to accommodate new system functionality. The upgrade project experienced delays prior to going live, and the new chart of accounts was provided to schools, colleges, and departments with very little time to provide feedback and testing. Consequently, there was insufficient time to verify that all accounts were appropriate by department or to perform proper testing, and the upgrade went live with a significant amount of errors (as described below), creating confusion among the majority of users. For example, one concern was regarding significant delays in the reception of purchasing card transaction data. Since the PeopleSoft upgrade went live, departments, schools, and colleges sometimes did	Moderate	1.1.a. HSC should work with the UNT System Controller's Office to perform an analysis of financial and budget related information, including queries and tables from the reporting tools as well as the reporting capabilities of those tools, to identify the issue causing the errors in the budget reports and ensure alignment with the new version of PeopleSoft. Additionally, Finance and Planning should perform a detailed review of their chart of accounts to identify and resolve any errors that resulted from the PeopleSoft upgrade. Refer to the recommendations below for details: a. Finance & Planning should provide additional training to HSC personnel responsible for account management to increase understanding of the relevant account chart strings. Additionally, HSC should consider adding system controls (i.e. data input validation controls such as check digits or drop-down menus) to EIS or PeopleSoft to reduce the risk of human error in allocating fund balances.	1a. HSC Finance and Planning and the HSC System Controller's Office are currently developing curriculum to provide training for HSC departments to increase the understanding on how to use the accounting chart strings to effectively record departmental transactions. Currently, the EIS/PeopleSoft system has high level combination edits in place to validate accounting chart strings at a high level such as Fund Category and Fund. Drop down menus are also available when transactions are created online. Additionally, the HSC Finance & Planning Office and the HSC System	Geoffrey Scarpelli, Vice President for Planning, and Paula Welch, Associate Controller	8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-303 UNT	Governance and Regulatory Compliance	Student Managed Investment Fund (SMIF)	UNT	2. Documented policies and procedures Formally documented policies and procedures providing guidance on how day to day operations should be executed by the SIG do not exist. Although the SIG performs their day-to-day investment procedures following good practices, there is no documented procedure manuals to provide guidance to SIG members on executing day-to-day transactions. Due to the nature of the SIG and the regular turnover experienced with student members continuously changing, it would be beneficial for the day-to-day procedures to be formally documented in order to provide guidance to new members and serve as reference to current members when executing procedures, including executing transactions, preparing or reviewing the annual report, ensuring member meetings follow proper protocol, etc. Examples of areas that may benefit from documented procedures in addition to the comments listed above include: o The policies and procedures may help facilitate the preparation and review of the annual financial statements, including ensuring that the following	Low	2.1.a.The SIG should document their day to day controls and procedures in standard operating procedures to assist with training new SIG members or serve as reference to ensure actions are appropriately executed, including entering into purchase/sale transactions from inception to finalization, procedures followed during meetings, documenting meeting minutes, evaluating the investment broker as well as preparing/reviewing the annual report.	1a.SIG shall formalize and adopt checklists and/or flow charts to provide guidelines to the SIG for day-to-day activities including meeting related procedures, trade approvals and evaluation of the SIG broker relationship.	SIG Board of Directors	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 03/31/2018	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	2. Management of Endowments UNT Dallas' process for creating/managing endowments and related gift agreements is not always consistent or in alignment with donor intent. Advancement has the primary responsibility for soliciting funds from donors and managing the ensuing relationships and endowments. When a donor agrees to provide funds for the University, Advancement and the donor first agree on whether the funds will be unrestricted or restricted. If the funds are unrestricted, they will be put into the appropriate bank account to be used at the University's discretion, which is typically on institutional scholarships. If the funds are restricted, Advancement develops an MOU or other gift agreement, and the funds are awarded to students as donor scholarships. Note: Management was aware of concerns around MOU Retention, Reporting, Endowment Corpus Amounts, and Unused Endowment Funds and requested that the review specifically address these areas. See below for details on the observations related to the management of endowments: I. MOU Retention	Moderate	2.1.a. UNT Dallas should utilize the recommended general scholarship committee to perform a review of all existing and future endowments to ensure that appropriate documentation (including scholarship criteria) is retained and reflects the current state of the agreement.	1a. Management will develop procedures necessary for improved accountability that includes templates for MOUs, and retention instructions. Final expenditure report was submitted to AT&T regarding Early College High School programming. The report was accepted by AT&T on June 1, 2017. On, 10/27/2017, the CFO approved funding transfers necessary to correct the corpus balances in the two impacted endowment funds. Management will work with the donor for Fund# 240003 to make sure that accurate documentation is in place to reflect the current endowment balance. Unused endowment funds will be disbursed in accordance with the MOU.	Dr. Monica Williams, VP for University Advancement	12/31/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	2. Management of Endowments UNT Dallas' process for creating/managing endowments and related gift agreements is not always consistent or in alignment with donor intent. Advancement has the primary responsibility for soliciting funds from donors and managing the ensuing relationships and endowments. When a donor agrees to provide funds for the University, Advancement and the donor first agree on whether the funds will be unrestricted or restricted. If the funds are unrestricted, they will be put into the appropriate bank account to be used at the University's discretion, which is typically on institutional scholarships. If the funds are restricted, Advancement develops an MOU or other gift agreement, and the funds are awarded to students as donor scholarships. Note: Management was aware of concerns around MOU Retention, Reporting, Endowment Corpus Amounts, and Unused Endowment Funds and requested that the review specifically address these areas. See below for details on the observations related to the management of endowments: I. MOU Retention	Moderate	2.2.a. UNT Dallas should utilize the recommended general scholarship committee to perform continuous monitoring of endowment account financial activity through the review detailed in the above recommendation.	2a. Management will develop procedures necessary for improved accountability that includes templates for MOUs, and retention instructions. Final expenditure report was submitted to AT&T regarding Early College High School programming. The report was accepted by AT&T on June 1, 2017. On, 10/27/2017, the CFO approved funding transfers necessary to correct the corpus balances in the two impacted endowment funds. Management will work with the donor for Fund# 240003 to make sure that accurate documentation is in place to reflect the current endowment balance. Unused endowment funds will be disbursed in accordance with the MOU.	Dr. Monica Williams, VP for University Advancement	12/31/2018	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-302 HSC	Governance and Regulatory Compliance	Financial Review of UNTHSC Reserves	UNTHSC	3. Interdepartmental Communication and Policy There are communication and information gaps between Finance & Planning, the Controller's Office, and the schools/colleges/departments; and there is not a clear delineation of responsibilities and authority for the management of revenue-generating activities and related accounts. I. Sharing of Information Finance & Planning is not always updated by individual schools, colleges, and departments on the receipt of funds coming from external revenue streams or agreements that are entered into directly between the school/college/department and the outside party. As a result, Finance & Planning does not currently have complete awareness of revenue-generating activities as well as balances of excess revenues within schools, colleges, and departments. Additionally, it is not currently clear to all parties within HSC as to which account balances roll forward or how excess revenues can be utilized. This confusion is partially	Moderate	3.1.a. Finance & Planning should work with each school/college/department as well as HSC management to establish a system of communication on a periodic basis (i.e. annually in conjunction with budget meetings) in which schools, colleges, and departments report account information and balances from revenue generating activities to Finance & Planning and receive pertinent information from Finance & Planning on all departmental accounts. Additionally, HSC Office of Finance should work with UNT System Office of the Vice Chancellor for Finance to implement a formal review and approval process for establishing revenue-generating activities that would include providing guidance on how excess revenues will be determined for departmental	1a. HSC Finance and Planning will worth with Contract Administration to develop procedures to ensure activities that generate revenue are forwarded to HSC Finance and Planning to ensure these activities are properly established within PeopleSoft, including providing guidance to departments on the proper use of revenues generated from the activity. Additionally, HSC Finance and Planning has initiated a process to work with all areas of the institution to account for revenue generating activities in order to account for these activities accurately and ensure the revenue is used in accordance with their intended purpose.	Geoffrey Scarpelli, Vice President for Finance and Planning	8/31/2018	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-303 UNT	Governance and Regulatory Compliance	Student Managed Investment Fund (SMIF)	UNT	3. SMIF fund designation The SMIF designation was not followed within all official SIG documents as required by the MOU. References to the SMIF within the Annual report and OrgSync (the official Student organization website), designated the SMIF as "The Cloud Fund" instead of "The Colonel Guy M. Cloud, junior and Patricia Cloud Student Managed Investment Fund" as required by section 2 of the MOU. Risk/Impact: ☐ Donors may demand the return of their donated funds if the fund designation is not used appropriately on official communications.	Low	3.1.a. The SIG supported by faculty, should implement procedures to ensure appropriate guidance is in place when referring to the SMIF in official SIG documents. This should also be considered as part of the review of the SIG documentation prior to finalization.	1a. The SIG Board of Directors will ensure as part of their review that official reports and documents of the SIG will refer to the full official name of the fund. This will also be included in the documented procedures referred to at Comment #2 above.	SIG Board of Directors	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 03/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	3. UNT Dallas Foundation Processes There are opportunities for the UNT Dallas Foundation to enhance current processes to help manage endowment funds in alignment with University guidelines, including processes and policies over the monitoring of donations and compliance with established requirements. Donations are made to either UNT Dallas or The UNT Dallas Foundation and are put into the respective bank account until the funds are awarded to a selected recipient. As the University does not have 501(c)(3) status, the majority of donations are made out to the UNT Dallas Foundation. The UNT Dallas Foundation deposits the funds into its Comerica bank account and distributes it to UNT Dallas on a periodic basis. As the VP of Advancement is also the President of the UNT Dallas Foundation, the responsibilities related to endowment and scholarship processes are shared and managed similarly. This structure is more common in smaller institutions, and the responsibilities of the parties involved are outlined in the agreements established between the University and the UNT Dallas Foundation. Furthermore, Advancement uses Raiser's Edge to record donor information, including corresponding donations. See below for details on the observations related to the UNT Dallas Foundation processes: I. Gift and Donation Monitoring As gifts and donations are received by the UNT Dallas Foundation and input/recorded into the Raiser's Edge system, the actual funds are deposited into a Comerica bank account or the Communities Foundation of Texas ("CFT"). However, a periodic reconciliation is currently not performed to verify that all funds received are completely and accurately deposited in their respective accounts. Additionally, Advancement does not currently have designated	Moderate	3.1.a. Advancement and the UNT Dallas Foundation should implement a system of reconciling amounts donated in the Raiser's Edge system to what is held in the Comerica bank account as well as the CFT. Additionally, Advancement should consider the need for additional personnel to assist with the tracking of donations and the management of Raiser's Edge.	1a. Funding has been allocated to hire an accountant focused on Scholarships, Financial Aid, and gift funds. They will be responsible for regular reconciliations of funds received by the UNT Dallas Office of University Advancement. Additionally, existing policies related to scholarships and endowments will be reviewed for compliance and office procedures will be developed for new processes as needed.	Dr. Monica Williams, VP for University Advancement	9/1/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	3. UNT Dallas Foundation Processes There are opportunities for the UNT Dallas Foundation to enhance current processes to help manage endowment funds in alignment with University guidelines, including processes and policies over the monitoring of donations and compliance with established requirements. Donations are made to either UNT Dallas or The UNT Dallas Foundation and are put into the respective bank account until the funds are awarded to a selected recipient. As the University does not have 501(c)(3) status, the majority of donations are made out to the UNT Dallas Foundation. The UNT Dallas Foundation deposits the funds into its Comerica bank account and distributes it to UNT Dallas on a periodic basis. As the VP of Advancement is also the President of the UNT Dallas Foundation, the responsibilities related to endowment and scholarship processes are shared and managed similarly. This structure is more common in smaller institutions, and the responsibilities of the parties involved are outlined in the agreements established between the University and the UNT Dallas Foundation. Furthermore, Advancement uses Raiser's Edge to record donor information, including corresponding donations. See below for details on the observations related to the UNT Dallas Foundation processes: I. Gift and Donation Monitoring As gifts and donations are received by the UNT Dallas Foundation and input/recorded into the Raiser's Edge system, the actual funds are deposited into a Comerica bank account or the Communities Foundation of Texas ("CFT"). However, a periodic reconciliation is currently not performed to verify that all funds received are completely and accurately deposited in their respective accounts. Additionally, Advancement does not currently have designated	Moderate	3.2.a The UNT Dallas Foundation should develop and formally document a policy outlining distribution procedures and work with UNT Dallas management to review/update established policies and procedures on an annual basis. Additionally, the UNT Dallas Foundation should review UNT Dallas' Affiliated Entity policy and ensure compliance with all required responsibilities.	2a. Funding has been allocated to hire an accountant focused on Scholarships, Financial Aid, and gift funds. They will be responsible for regular reconciliations of funds received by the UNT Dallas Office of University Advancement. Additionally, existing policies related to scholarships and endowments will be reviewed for compliance and office procedures will be developed for new processes as needed.	Dr. Monica Williams, VP for University Advancement	9/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-302 HSC	Governance and Regulatory Compliance	Financial Review of UNTHSC Reserves	UNTHSC	1. PeopleSoft Upgrade Several IT system-related issues have resulted from the recent PeopleSoft upgrade and subsequent chart of accounts conversion, causing HSC schools, colleges, and departments to ineffectively monitor their accounts. As part of the PeopleSoft system upgrade that went live on March 1, 2016, changes were made to the chart of accounts to accommodate new system functionality. The upgrade project experienced delays prior to going live, and the new chart of accounts was provided to schools, colleges, and departments with very little time to provide feedback and testing. Consequently, there was insufficient time to verify that all accounts were appropriate by department or to perform proper testing, and the upgrade went live with a significant amount of errors (as described below), creating confusion among the majority of users. For example, one concern was regarding significant delays in the reception of purchasing card transaction data. Since the PeopleSoft upgrade went live, departments, schools, and colleges sometimes did	Moderate	1.1.b. The OGCM should work with Student Accounting to identify all tuition/fees and stipend expenses that were incorrectly converted to Grant/Scholarship expenses as part of the PeopleSoft upgrade and perform adjusting entries as needed.	2b. OGCM has worked with accounting and completed the coding correction journals for the 12 identified errors. In addition, 90 miscoded accounts were discovered on other ProjIDs. Those correction journals to reclass to 51629 have been completed.	LeAnn Forsberg, Assistant Vice President for Research Administration (OGCM)	10/25/2017	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-302 HSC	Governance and Regulatory Compliance	Financial Review of UNTHSC Reserves	UNTHSC	2. Contract Setup and Monitoring There are insufficient, detective controls in place for monitoring the revenue recognized as well as the expenses incurred in HSC's IT systems against the agreement terms. Contracts and Grants resulting from externally-sponsored projects at HSC are managed by the Office of Grant and Contract Management ("OGCM") in the Grants Module in PeopleSoft. The OGCM uploads the terms from the respective agreement into PeopleSoft, and the applicable files are provided to the Principal Investigator ("PI"). The PIs are very involved with the specific grants and discuss terms during the Project Initiation Meetings as they are expected to have a good understanding of the allowable expenses and revenue to be received. Furthermore, there are fixed rate agreements as well as cost reimbursement agreements, for which payments are received from the sponsor as expenses are incurred. Unless otherwise stated, a standard 46% Fixed and Administrative costs ("F&A") allocation is used, which is part of the contract terms	Moderate	2.1.a.The OGCM should review the agreement for the project that was set up with an incorrect F&A rate, identify the correct amount to be applied as F&A, and perform a manual correction to resolve the inaccurately allocated F&A costs in accordance with the agreement Additionally, the OGCM should establish a system of reviewing and approving sponsored projects set up in PeopleSoft through comparison of configurations to actual contract terms.	1a. The award documents for each year did not have an overhead rate or base to calculate F&A. Only a flat dollar amount, which was different each year, was awarded. Prior to conversion, OGCM managed that unusual F&A process through one time manual entries at the end of each award year. During conversion the award was changed to have an 8% rate and set up for automated capture each month. OGCM has corrected the set up that occurred during conversion and manually captured the final year of F&A.	LeAnn Forsberg, Assistant Vice President for Research Administration (OGCM)	10/25/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-303 UNT	Governance and Regulatory Compliance	Student Managed Investment Fund (SMIF)	UNT	4. Financial reporting and timeliness

The SIG annual report was not finalized within the 6 week timeframe as required by the SIG Bylaws. The SIG Accounting Committee did not finalized the 2016 SIG annual report within the allowed 6 weeks after December 31, 2016 as required by Article IX, section B(c) of the SIG By-Laws. The annual report was finalized on February 16, 2016 which is one week after the required due date. This constitutes an improvement of approximately 6 weeks compared to the prior year; however, further improvement is required by the SIG Accounting Committee to ensure that they achieve compliance with the SIG By-Laws. The Chair of the Department of Finance, Insurance, Real Estate and Law consistently provided reminders to the SIG regarding due dates for the quarterly reports and annual report. Risk/Impact: ☐ The SIG Accounting Committee is not compliant with article IX, section B(c) of the SIG Bylaws. | Low | 4.1.a. The SIG should document and implement procedures to define and communicate the annual reporting deadline. This should also be communicated to the SIG Accounting Committee as part of their onboarding and training to ensure that the annual report is finalized and reviewed in a timely manner, including consideration for timely review. | 1a. The SIG Faculty Advisor and Chair of FIREL will monitor compliance with the Bylaws and provide reminders to the SIG President to ensure that submission of the annual report is finalized on a timely basis.

In addition, the procedures to be documented as referred to in comment #2 will include reference to the required timeframes for submission of the SIG annual report. | SIG Accounting Committee and SIG Board of Directors | 5/31/2017 | Closed |
| Internal (Out-Sourced) | PwC | Fiscal Year 2017 | 17-303 UNT | Governance and Regulatory Compliance | Student Managed Investment Fund (SMIF) | UNT | 5. Meeting attendance

Meeting attendance is taken using manual attendance forms that are distributed during the meeting, giving students the opportunity to add names of students that did not attend the meeting. The student member attendance at SIG meetings are taken making use of manual attendance forms. On an annual basis, this information is used to allocate course credits for students attending SIG meetings, based on their number of meetings attended and relevant enrolled courses. Risk/Impact: The usage of manual attendance forms gives students the opportunity to sign in on behalf of other students who did not attend the meeting, which may result in students receiving unearned course credits. | Low | 5.1.a. The SIG in coordination with the FIREL chair should evaluate and, if viable, implement measures whereby meeting attendance can be taken either by swiping or scanning student IDs or manually verifying student IDs written on attendance forms. | 1a. FIREL department chair will work with the SIG Board of Directors to enable the use of the current card swiping system implemented at UNT, for taking student attendance at SIG meetings and will also assist in training SIG officers on its use. | FIREL department chair in coordination with the SIG Board of Directors | Exp. Impl. Date: 12/31/2017

Revised Impl. Date: 03/31/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	16-303 UNT	Governance and Regulatory Compliance	UNT Endowments Internal Audit	UNT	Comment #1: Communication and Authority There are communication and information gaps between the UNT Foundation, Advancement, SFAS, and the Colleges/Departments; and there is not a clear delineation of responsibilities and authority for the management of university disbursement accounts. UNT has set up a taskforce to centralize the Scholarships process within the last year. However, during the course of fieldwork, IA noted several issues related to communication and responsibility, which has led to inconsistent disbursement processes across departments as well as a lack of sufficient information/training available for department personnel. Through interviews with Advancement, SFAS, and the sampled Colleges/Departments, IA identified several areas for improvement, including consistent communication between departments, as well as better defined authority and responsibilities in order to facilitate the related processes and help manage disbursement of endowment/scholarship funds appropriately. Refer to the following observations for further details: I. Management of Funds • There are disbursement accounts that have unusually high or increasing balances; however, they continue to receive distributions	NA	I. UNT should create a formal process for managing remaining balances in disbursement accounts and consider implementing a plan to cease distributions based on aging performed for each disbursement account's remaining balance. Additionally, UNT management should monitor the balances through the distribution of a university disbursement accounts report, addressed to the President of UNT, showing all disbursement account balances on a periodic basis.	I. Utilizing the new chart of accounts, UNT shall create a comprehensive report of all endowment/scholarship funds that shows the distribution of university disbursement account balances. Financial Aid and Scholarships will work in collaboration with Budget and Analytics, and Advancement, to develop the report. This report shall be generated monthly and distributed to the President, Divisional VP's, Deans and the Steering Committee. Each division and college shall designate a responsible party to review and reconcile the account balances. The Steering Committee (newly formed) shall monitor this activity, work to resolve issues, and escalate to division VP's and Deans as appropriate. I. The Division of Advancement has hired an Assistant Director of Donor Relations for Scholarship Stewardship and Compliance who will serve as a member of the university-wide team to create a formal process for managing balances in disbursement accounts.	Collaboration between Mike Mlinac, UNT Foundation President & CEO; Finley Graves, Provost and Vice President for Academic Affairs; David Wolf, Vice President for Advancement; Shannon Goodman, Vice President for Enrollment; and Bob Brown, Vice President for Finance and Administration	Exp. Impl. Date: 12/22/2017 Revised Impl. Date: 11/1/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	16-303 UNT	Governance and Regulatory Compliance	UNT Endowments Internal Audit	UNT	Comment #1: Communication and Authority There are communication and information gaps between the UNT Foundation, Advancement, SFAS, and the Colleges/Departments; and there is not a clear delineation of responsibilities and authority for the management of university disbursement accounts. UNT has set up a taskforce to centralize the Scholarships process within the last year. However, during the course of fieldwork, IA noted several issues related to communication and responsibility, which has led to inconsistent disbursement processes across departments as well as a lack of sufficient information/training available for department personnel. Through interviews with Advancement, SFAS, and the sampled Colleges/Departments, IA identified several areas for improvement, including consistent communication between departments, as well as better defined authority and responsibilities in order to facilitate the related processes and help manage disbursement of endowment/scholarship funds appropriately. Refer to the following observations for further details: II. Sharing of Information • UNT Foundation provides confidential endowment account information to account-holders and their designated financial and	NA	II. UNT should ensure that all disbursement account managers in addition to the respective Deans, are included in communications, reporting, and discussions involving related endowments and scholarships.	II. The Division of Advancement, Enrollment, Academic Affairs, Finance and Administration, and the Foundation will work collaboratively with the university-wide team to ensure Deans and disbursement account managers receive appropriate communication regarding endowments and scholarships.	Collaboration between Mike Mlinac, UNT Foundation President & CEO; Finley Graves, Provost and Vice President for Academic Affairs; David Wolf, Vice President for Advancement; Shannon Goodman, Vice President for Enrollment; and Bob Brown, Vice President for Finance and Administration	12/22/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	16-303 UNT	Governance and Regulatory Compliance	UNT Endowments Internal Audit	UNT	Comment #1: Communication and Authority

There are communication and information gaps between the UNT Foundation, Advancement, SFAS, and the Colleges/Departments; and there is not a clear delineation of responsibilities and authority for the management of university disbursement accounts.

UNT has set up a taskforce to centralize the Scholarships process within the last year. However, during the course of fieldwork, IA noted several issues related to communication and responsibility, which has led to inconsistent disbursement processes across departments as well as a lack of sufficient information/training available for department personnel.

Through interviews with Advancement, SFAS, and the sampled Colleges/Departments, IA identified several areas for improvement, including consistent communication between departments, as well as better defined authority and responsibilities in order to facilitate the related processes and help manage disbursement of endowment/scholarship funds appropriately.

Refer to the following observations for further details:

III. Donor Compliance

• IA identified one out of 14 endowments sampled that was not in compliance with the requirements documented within the respective | NA | III - V. UNT should create a steering committee responsible for determining and implementing policies, processes, authority, and responsibility for various aspects related to managing scholarship and endowment awards and disbursement accounts. Specifically, UNT should consider implementation of an annual account-holder MOU-compliance certification letter and establishment of procedures for requiring Scholarship Committee Meeting Minutes as well as performing continuous monitoring of scholarship selections through review of the Minutes to ensure that MOUs are being followed appropriately and in alignment with donor wishes. The steering committee would also be responsible for 1) enhancement and distribution of existing policies and procedures to personnel responsible for managing endowment funds, 2) creating additional policies and procedures for internal reporting, and time limits/thresholds for accumulated unspent endowment distributions, 3) developing a detailed process flow document for the entire endowments process to be distributed to Colleges/Departments, and 4) implementation of formal endowment disbursement account training for all Colleges/Departments.

Additionally, UNT should consider the use of new or existing software to assist in recording/monitoring the endowments process. For example, UNT should assess whether PeopleSoft 9.2 can be used to monitor transactions and balances as well as interface with the other established systems (i.e. Raiser's Edge in Advancement). | III. The Division of Enrollment has appointed the Executive Director of Financial Aid and Scholarships and the Director of Scholarships to serve as members on the recommended steering committee.

III. - V. The Division of Advancement has hired an Assistant Director of Donor Relations for Scholarship Stewardship and Compliance who will serve as a member of the recommended steering committee, along with the Director of Donor Relations and the Assistant Vice President for Donor Relations and Advancement Services. | Collaboration between Mike Mlinac, UNT Foundation President & CEO; Finley Graves, Provost and Vice President for Academic Affairs; David Wolf, Vice President for Advancement; Shannon Goodman, Vice President for Enrollment; and Bob Brown, Vice President for Finance and Administration | Exp. Impl. Date: 12/22/2017

Revised Impl. Date: 1/31/2018 | Closed |
| Internal (Out-Sourced) | PwC | Fiscal Year 2017 | 16-303 UNT | Governance and Regulatory Compliance | UNT Endowments Internal Audit | UNT | Comment #2: Incorrect Gift Agreement

One out of the 14 MOUs sampled did not include all of the appropriate criteria in the revised gift agreement updated by the Office of Advancement.

Advancement, responsible for donor solicitation as well as donor stewardship, revised a donor gift agreement for one sampled endowment in the College of Information in order to bring the gift agreement in alignment with current policy as the donor is deceased. However, the revisions made to the agreement did not include all of the required donor criteria from the original agreement, including GPA and career path requirements. Furthermore, the personnel responsible for the related disbursement account in the College of Information did not receive the updated gift agreement from Advancement. As a result, a review or reconciliation of the original and updated donor agreements to ensure that all criteria were appropriately transferred could not be performed. | NA | The Office of Advancement should update the incorrect donor gift agreement for the endowment in the College of Information to include the correct criteria. Also, Advancement should consider formally documenting policies and procedures related to updating or changing MOUs and other gift agreements, including a review process to ensure all details of the updated memo are captured appropriately. | The Director of Donor Relations is drafting a memo to address the conflicting documentation for the endowment in question and will formally document the correct spending criteria according to original donor intent. This memo will be distributed to all appropriate parties on campus for record keeping purposes. Additionally, a Gift Agreement Handbook is currently in draft form written by Donor Relations to outline procedures currently used for writing new gift agreements/memos and amending existing fund documentation. This handbook will include applicable laws the University must follow in regard to scholarship criteria, as well as University and UNT System policies that must be complied with in regard to gift acceptance and naming. | Kim Collinsworth, Assistant Vice President of Donor Relations | Exp. Impl. Date: 12/22/2017

Revised Impl. Date: 8/31/2018 | Closed |

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	1. Funding Source Not Accurately Set Up The funding source for the FDC grant was not accurately set up to include fringe benefits for FDC employees in accordance with the FDC State Grant Agreement. Specifically, the chart string field for fringe benefits was inaccurate, resulting in the designation of $14,377.58 to the incorrect fund.	High	1.1.a. Correctly set up the FDC grant in upcoming appropriation years to ensure that fringe benefits are configured as expenses to be included in the grant total from the correct funding source (i.e. chart field string) and coordinate with appropriate management from the Office of Finance & Planning as well as the UNT System Controller's office to confirm that the accurate funding source is being utilized.	1a. OGCM will coordinate with HSC Office of Finance & Planning and HSC System Controller's Office to ensure THECB appropriations for current and upcoming appropriation years are set up to indicate the correct funding source in the chart field string.	LeAnn Forsberg, Assistant Vice President of Research Administration	5/19/2017	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.1.a. Initiate a cost transfer form for $8,364.32 in unallowable expenses to be removed from .the THECB FDC grant as well as a cost transfer form for $8,730.55 in allowable expenses from the local/discretionary account (300610) to be included on the THECB FDC grant and submit the form to the OGCM for review.	The TCOM Office of Educational programs has initiated the recommended funds transfer in coordination with the OGCM.	Lisa Nash, Senior Associate Dean of Educational Programs (TCOM), and Cynthia Passmore, Director of Faculty Development Center	NA	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.1.b. Work with OGCM to update the workflow approval routing to go through the Director of the FDC, who, as head of the FDC, has greater oversight and first-hand knowledge of activities performed to be able to sufficiently review and approve expenses for the grant.	The Senior Associate Dean shall retain management oversight of the program and provide final approval of expenditures. Additionally, the Senior Associate Dean will provide guidance to participating staff, and an internal control/manual business process for the FDC Director to review expenses will be implemented.	Lisa Nash, Senior Associate Dean of Educational Programs (TCOM), and Cynthia Passmore, Director of Faculty Development Center	8/31/2017	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.2.a. Review the expenses along with supporting documentation for appropriateness and provide approval to the UNT System Controller's office to post the transfer to the General Ledger.	OGCM has reviewed, approved and forwarded to the HSC System Controller's office the necessary cost transfers.	LeAnn Forsberg, Assistant Vice President of Research Administration	NA	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.2.b. Update the FDC grant AFR to appropriately reflect expenses charged to the grant and resubmit the AFR to the THECB.	OGCM will complete the revised FDC grant AFR and will forward the revised AFR to the THECB.	LeAnn Forsberg, Assistant Vice President of Research Administration	4/28/2017	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.2.c. Implement a follow-up process with the grantees for all grants on a periodic basis to ensure that all expenses are being charged correctly and establish an escalation procedure to notify appropriate personnel to ensure timely submission of expenses, supporting documentation, and the completed AFR.	OGC will implement additional processes specifically for the FDC award and, where needed, additional TCOM awards through quarterly meetings to review award status and expenditures. The meetings and subsequent follow up will include escalation to management, as needed, to ensure proper grant oversight. Other grants will follow standard procedures of PIM meeting schedule, expenditure review and trainings.	LeAnn Forsberg, Assistant Vice President of Research Administration	5/31/2017	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.3.a. Commit additional resources in TCOM and establish a transfer procedure in which personnel creates a journal worksheet with the cost transfer form, which is then routed to the OGCM for review and approval. Once it is approved, the OGCM will send the documentation to the UNT System Controller's office for posting to the General Ledger through a journal entry.	The Chief Financial Officer and the Dean of TCOM have committed to providing additional resources in TCOM by creating a new position embedded in TCOM to oversee business/accounting activity to ensure any financial reports are done correctly and timely. Additionally, a transfer procedure will be established in which personnel creates a journal worksheet with the cost transfer form to be routed to the OGCM for review & approval and posted by the Controller's Office.	Gregory Anderson, Chief Financial Officer and Don Peska, Dean of TCOM	9/30/2017	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	3. Monitoring and Tracking of Grant Expenditures Was Insufficient The preparation of the FDC grant AFR was not performed in adherence with the FDC State Grant Agreement. The FDC grant AFR was not always supported by the sufficient level of documentation required to ensure accurate financial reporting, resulting in a delayed and inaccurate submission of the AFR.	High	3.1.a. Establish a formal system (i.e. creating a spreadsheet, retaining invoices and receipts) of tracking and monitoring expenses throughout the appropriation year to be able to provide sufficient supporting documentation for the creation of the FDC grant AFR.	The Director of the Faculty Development Center will establish a formal system to track and monitor expenses as recommended.	Cynthia Passmore, Director of Faculty Development Center	8/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	3. Monitoring and Tracking of Grant Expenditures Was Insufficient The preparation of the FDC grant AFR was not performed in adherence with the FDC State Grant Agreement. The FDC grant AFR was not always supported by the sufficient level of documentation required to ensure accurate financial reporting, resulting in a delayed and inaccurate submission of the AFR.	High	3.1.b. Perform quarterly reviews, at a minimum, of all expenditures on the FDC grant by reconciling all FDC grant expenses to what has been posted in the system to ensure expenses are appropriately charged to the grant based on the guidelines.	The Director of the Faculty Development Center will perform quarterly reconciliations to ensure FDC expenses are appropriately recorded.	Cynthia Passmore, Director of Faculty Development Center	8/30/2017	Closed
External	Sandia National Laboratories	Fiscal Year 2018	N/A	Research	University of North Texas Contracts Audited as Part of the FY2018 University Pool	UNT	No issues were identified.	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2018	18-314	Financial	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2017	UNT	Verification of Applications: For 5 (8 percent) of 61 students tested, the University of North Texas (University) did not accurately verify certain required items on the students' FAFSAs or made unsupported changes to FAFSA items.	NA	The University should: - Accurately verify required FAFSA information for applicants selected for verification and make changes based only on the supporting documentation that students provide.	Management acknowledges the findings and recommendations. The University will work to develop and implement the corrective action plan. Management reviewed the recommendations and updated its verification procedures.	Dena Guzman-Torres, Assistant Director Financial Aid, and Lacey Thompson, Director Financial Aid	8/1/2017	Closed
External	State Auditor's Office	Fiscal Year 2018	18-314	Financial	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2017	UNT	General Controls: The University did not appropriately restrict access to its financial assistance information system. The University also did not have adequate logical access controls for its financial assistance information system.	NA	The University should: - Limit administrative access to its financial assistance information system to only individuals with a specific business need for that access.	The University acknowledges the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective actions. The University acknowledged that there was more than one individual who had access at the time of this audit. Since notification by the auditors of their concerns regarding this item, the following actions have been taken: -Reduced the number of individuals within the information system that have access. - Increased restrictions to financial assistance program. - Additional remediation efforts are in pprogress to support a more restricted environment.	Dorothy Flores, Executive Director for Enterprise Applications	12/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2018	18-314	Financial	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2017	UNT	Return of Title IV Calculations: The University of North Texas (University) did not perform return calculations or return Title IV funds for 2 (3 percent) of 70 students tested because it did not consider students who withdrew from modular programs to be withdrawn. In addition, the University did not return the correct amount of funds for 1 (1 percent) of 70 students tested.	NA	The University should: - Develop, document, and implement a process to identify students who withdraw from modular programs and perform Title IV return calculations for those students.	Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrcetive action to further improve the processes. Management updated its procedures to identify students who withdraw from modular programs and ensure calculations for Return of Title IV funds are performed. Management reviewed the manual errors with employees and made changes to improve its review, calculating and monitoring process of Return of Title IV funds.	Melissa Boyer, Assistant Director Financial Aid, and Lacey Thompson, Director Financial Aid	8/1/2017	Closed
External	State Auditor's Office	Fiscal Year 2018	18-314	Financial	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2017	UNT	Return of Title IV Calculations: The University of North Texas (University) did not perform return calculations or return Title IV funds for 2 (3 percent) of 70 students tested because it did not consider students who withdrew from modular programs to be withdrawn. In addition, the University did not return the correct amount of funds for 1 (1 percent) of 70 students tested.	NA	The University should: - Return accurate amounts of Title IV funds.	Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrcetive action to further improve the processes. Management updated its procedures to identify students who withdraw from modular programs and ensure calculations for Return of Title IV funds are performed. Management reviewed the manual errors with employees and made changes to improve its review, calculating and monitoring process of Return of Title IV funds.	Melissa Boyer, Assistant Director Financial Aid, and Lacey Thompson, Director Financial Aid	8/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2018	18-314	Financial	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2017	UNT	General Controls: The University did not appropriately restrict access to its financial assistance information system. The University also did not have adequate logical access controls for its financial assistance information system.	NA	The University should: - Limit administrative access to its financial assistance information system to only individuals with a specific business need for that access.	The University acknowledges the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective actions. The University acknowledged that there was more than one individual who had access at the time of this audit. Since notification by the auditors of their concerns regarding this item, the following actions have been taken: -Reduced the number of individuals within the information system that have access. - Increased restrictions to financial assistance program. - Additional remediation efforts are in pprogress to support a more restricted environment.	Dorothy Flores, Executive Director for Enterprise Applications	12/1/2017	Closed
External	State Auditor's Office	Fiscal Year 2018	18-555	Financial	Statewide Single Audit Report for the Year Ended August 31, 2017	UNT	The University of North Texas (UNT) (1) incorrectly excluded from its fiscal year 2017 SEFA $3,516 in expenditures for 1 Student Financial Assistance CFDA program and (2) incorrectly included on its fiscal year 2017 SEFA $415,856 in expenditures for a different Student Financial Assistance CFDA program. Those errors occurred because UNT incorrectly included on its SEFA adjustments that were not associated with fiscal year 2017 disbursement activity. As a result, UNT (1) overstated expenditures on its SEFA by $412,340 and (2) overstated federal revenue by $412,340 in Note 2 to its SEFA.	NA	UNT should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly, including ensuring that it reports expenditures in the appropriate fiscal year.	The University of North Texas (UNT) acknowledges and agrees with the findings. During the audit, UNT determined there was an error in adjusting fiscal year 2017 expenditures and revenues reported on the original certified SEFA. While financial aid data and general ledger reconciled, an adjustment processed in error that resulted in an overall overstatement of expenditures and revenues in SEFA by $412,340. UNT updated processes to ensure future reporting reports these balances in the appropriate fiscal year. UNT has already implemented process improvements. The procedures have been updated to ensure proper reporting of federal expenditures in the appropriate fiscal year.	Associate Controller	12/18/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Comptroller of Public Accounts	Fiscal Year 2018	N/A	Financial	Desk Audit - Charge Card Program	UNT	The University did not have sufficient monitoring controls in place to prevent rebate losses from the Citibank Charge Card Program. The University incurred a rebate loss/charged-off amount of $87,289.88 for the period Sept. 1, 2010 through Aug. 31, 2016.	N/A	1. The University must ensure payments to Citibank comply with the State of Texas and Citibank Contract No. 946-M2 and any future contracts.	The University's payments to Citibank and travel reimbursements to individuals that had individually billed travel (IBT) cards are in compliant with the state of Texas rules and Citibank Contract No 946-M2. Additionally, the University will ensure that future payments will continue to comply with the state of Texas rules and any future contract.	N/A	N/A	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2018	N/A	Financial	Desk Audit - Charge Card Program	UNT	The University did not have sufficient monitoring controls in place to prevent rebate losses from the Citibank Charge Card Program. The University incurred a rebate loss/charged-off amount of $87,289.88 for the period Sept. 1, 2010 through Aug. 31, 2016.	N/A	2. The University should create policies and procedures to specifically monitor and ensure that expenses charged on state of Texas travel charge cards are paid and paid timely according to the contact terms, thereby eliminating rebate loss from the Citibank Charge Card Program. See the Comptroller Statewide Procurement Division's Statewide Travel Charge Card Policy and Individual Bill Account Cardholder Agreement.	The University has policies and procedures related to the state of Texas travel charge card to ensure that expenses charged on the card are paid and paid timely according to the contract terms. Please see the attached document titled "UNT System Travel Guidelines" at page 5, specifically, the section titled "Individually Billed Travel Card (IBT)". Based on a comparison of the University's policies regarding IBT cards and the Statewide Travel Charge Card Policy, the University acknowledges that its policies and procedures could be revised to improve program monitoring related to the IBT card program. The University agrees with CPA's statement that "effective monitoring controls do not provide absolute assurance of on-time payment" and similarly does not believe it can eliminate all possibility of rebate loss stemming from the Citibank Charge Card Program. The University will implement (or has implemented) revisions consistent with the Statewide Travel Charge Card policy and the Individual Billed Account Cardholder Agreement to "serve as a strong deterrence against non-payment or late payment" by September 1, 2018.	N/A	N/A	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Comptroller of Public Accounts	Fiscal Year 2018	N/A	Financial	Desk Audit - Charge Card Program	UNT	The University did not have sufficient monitoring controls in place to prevent rebate losses from the Citibank Charge Card Program. The University incurred a rebate loss/charged-off amount of $87,289.88 for the period Sept. 1, 2010 through Aug. 31, 2016.	N/A	3. The University should use the Citibank Charge Card Program online tool to monitor cardholder usage and help ensure compliance.	The University monitors the state travel card program and reviews monthly reports regarding the accounts. It used the Citibank online tool to verify the amounts in question when data was first requested for the desk audit. All the IBT cards related tot he delinquent accounts were closed within 90 days as specified in the cardholder agreements. This limited the potential exposure to additionally unpaid balances. The University will continue to monitor cardholder usage and revise its policies to help ensure compliance.	N/A	N/A	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2018	N/A	Financial	Desk Audit - Charge Card Program	UNT	The University did not have sufficient monitoring controls in place to prevent rebate losses from the Citibank Charge Card Program. The University incurred a rebate loss/charged-off amount of $87,289.88 for the period Sept. 1, 2010 through Aug. 31, 2016.	N/A	4. The University must reimburse the state of Texas' unappropriated general revenue for $87,289.88 in rebate losses. The University should attempt to collect the delinquent balances that were charged off by Citibank from the individual cardholders.	The University agrees that the amounts of the delinquent balances on the IBT cards is $87,289.88. While the University is troubled by the actions of some employees, the University is unsure that re-characterization as a "rebate loss" means the amount no longer constitutes a delinquent balance created through a contractual relationship between individuals employees and Citibank to which the University was not a party. However, to the extent payment of these individuals' debts in not prohibited by the constitution of the State of Texas, University will explore options by which to refund the amounts Citibank used to make itself whole.	N/A	N/A	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Department of State Health Services	Fiscal Year 2018	N/A	Governance and Regulatory Compliance	Radiation Program Inspection	UNTHSC	Radition Program Inspection.	N/A	1 Violation was found.	Violation was closed on 12/11/2017.	N/A	12/11/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-005 SYS	Governance and Regulatory Compliance	Investments Audit	UNT System	1. Unauthorized Sweep Investment Vehicles UNT System, UNT, and UNT Dallas held repurchase agreements with Wells Fargo Bank as sweep investment vehicles during fiscal year 2017. However, this is specifically prohibited in the Master Depository and Banking Services Agreement between UNT System and Wells Fargo Bank. The total balance in the repurchase account at August 31, 2017 was $7,665,644. During the audit we reviewed repurchase agreements for compliance with requirements of UNT System Regulation 08.2000-Investment of System Funds. We noted all existing repurchase agreements were signed in July 2014, which predated the signing of the Master Depository and Banking Services Agreement of August 2015. Upon further review of the of the Master Depository and Banking Services Agreement, section 4 'Consolidated Account Structure with Sweep Mechanism' stated repurchase agreements were not acceptable as sweep investment vehicles. This contradicted the existing process where UNT System, UNT and UNT Dallas utilized repurchase agreements as their sweep mechanism. Furthermore, there is an inconsistency between the Master Depository and Banking Services Agreement which prohibits the use of repurchase agreements, and UNT System Regulation 08.2000 which allows investing in fully collateralized repurchase agreements.	High	Recommendations for the Associate Vice Chancellor for Treasury and Reporting: 1.1.a.Work with the Office of General Counsel to review the current Master Depository and Banking Services Agreements to ensure they are aligned with UNT System Regulation 08.2000 and current practices.	1a. Management will work with the Office of General Counsel to review the current Master Depository and Banking Services Agreements to ensure they are aligned with UNT System Regulation 08.2000 and current practices.	James Mauldin, Associate Vice Chancellor for Treasury and Reporting	1/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-005 SYS	Governance and Regulatory Compliance	Investments Audit	UNT System	1. Unauthorized Sweep Investment Vehicles UNT System, UNT, and UNT Dallas held repurchase agreements with Wells Fargo Bank as sweep investment vehicles during fiscal year 2017. However, this is specifically prohibited in the Master Depository and Banking Services Agreement between UNT System and Wells Fargo Bank. The total balance in the repurchase account at August 31, 2017 was $7,665,644. During the audit we reviewed repurchase agreements for compliance with requirements of UNT System Regulation 08.2000-Investment of System Funds. We noted all existing repurchase agreements were signed in July 2014, which predated the signing of the Master Depository and Banking Services Agreement of August 2015. Upon further review of the of the Master Depository and Banking Services Agreement, section 4 'Consolidated Account Structure with Sweep Mechanism' stated repurchase agreements were not acceptable as sweep investment vehicles. This contradicted the existing process where UNT System, UNT and UNT Dallas utilized repurchase agreements as their sweep mechanism. Furthermore, there is an inconsistency between the Master Depository and Banking Services Agreement which prohibits the use of repurchase agreements, and UNT System Regulation 08.2000 which allows investing in fully collateralized repurchase agreements.	High	Recommendations for the Associate Vice Chancellor for Treasury and Reporting: 1.1.b.Based on the review in recommendation 'a', resolve and ensure new agreements are fully executed by all the relevant parties.	1b. Management will resolve and ensure new agreements are fully executed by all the relevant parties.	James Mauldin, Associate Vice Chancellor for Treasury and Reporting	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-005 SYS	Governance and Regulatory Compliance	Investments Audit	UNTHSC	2. Accrued Investment Interest Income not Recorded in the General Ledger There were 2 out of 4 instances where accrued investment interest income for UNTHSC at August 31, 2017, totaling $22,683, was not recorded in the general ledger. During the audit we reviewed the accuracy, existence and valuation of the asset balances in the investment reports at August 31, 2017 by vouching the amounts to the investment and bank statements. Furthermore, to test the completeness of investment amounts in the financial statements, we traced the balances from the investment report to the general ledger. We identified 2 out of 4 instances; Texas Term – Term CP (maturity 9/15/2017) $3,222, and Texas Term – CP Proceeds – Term CP (maturity 12/26/2017) $19,461 where accrued investment interest income was not recorded in the general ledger.	Moderate	Recommendations for the UNTHSC Associate Controller: 2.1.a.Identify the journal entries needed to correct the unrecorded amount of$22,683, and post them to the general ledger.	2a. The journal entries needed to correct the unrecorded amounts have been identified and will be posted to the general ledger.	Paula Welch, UNTHSC Associate Controller:	2/28/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-005 SYS	Governance and Regulatory Compliance	Investments Audit	UNTHSC	2. Accrued Investment Interest Income not Recorded in the General Ledger There were 2 out of 4 instances where accrued investment interest income for UNTHSC at August 31, 2017, totaling $22,683, was not recorded in the general ledger. During the audit we reviewed the accuracy, existence and valuation of the asset balances in the investment reports at August 31, 2017 by vouching the amounts to the investment and bank statements. Furthermore, to test the completeness of investment amounts in the financial statements, we traced the balances from the investment report to the general ledger. We identified 2 out of 4 instances; Texas Term – Term CP (maturity 9/15/2017) $3,222, and Texas Term – CP Proceeds – Term CP (maturity 12/26/2017) $19,461 where accrued investment interest income was not recorded in the general ledger.	Moderate	Recommendations for the UNTHSC Associate Controller: 2.1.b.Develop a process to ensure that information in the quarterly investment reports from UNT System Treasury is reconciled to the general ledger at the end of each quarter.	2b. The reconciliation process will be reviewed and updated to ensure quarterly investment reports are reconciled to the general ledger at least quarterly.	Paula Welch, UNTHSC Associate Controller:	2/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	1. Unexpended Balance from Prior Year CBFP Funds Unexpended Coordinating Board Family Practice (CBFP) funds received from the FY2016 operational grant for the amount of $4,403.28 were not spent as of August 31, 2017. This amount was not reported in the AFR section "A. Revenue: 1. Unexpended Balance on CBFP Funds (Received Prior to August 31, 2017)." As a result, the revenue subtotal was not correctly reflected in the AFR. Furthermore, the FY2016 unexpended balance was not transferred at the end of FY2016 in the University's General Ledger to the FY2017 project ID; therefore, it was not available to be spent by the department during FY2017.	High	Recommendations for the Senior Academic and Business Director, TCOM: 1.1.a. Work with the Associate Controller at UNTHSC, the Vice President of Finance & Planning and the Office of Research Compliance and Sponsored Programs to transfer unexpended funds.	1.a. Request to transfer unexpended balance of $4,403.28 from FY16 FMRP Operational Grant to the FY17 grant (RA00002) was submitted to Office of Research Compliance and Sponsored Programs. They will work with the UNTHSC Associate Controller's Office to complete the transfer, increase the project budget for FY17, and update the AFR with the unexpended balance of $4,403.28.	J. Randolph, Senior Academic and Business Director, TCOM	12/22/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	1. Unexpended Balance from Prior Year CBFP Funds

Unexpended Coordinating Board Family Practice (CBFP) funds received from the FY2016 operational grant for the amount of $4,403.28 were not spent as of August 31, 2017. This amount was not reported in the AFR section "A. Revenue: 1. Unexpended Balance on CBFP Funds (Received Prior to August 31, 2017)." As a result, the revenue subtotal was not correctly reflected in the AFR. Furthermore, the FY2016 unexpended balance was not transferred at the end of FY2016 in the University's General Ledger to the FY2017 project ID; therefore, it was not available to be spent by the department during FY2017. | High | Recommendations for the Senior Academic and Business Director, TCOM:

1.1.b. Develop a follow-up process with all departments involved (TCOM, UNT System Controller, Office of Research Compliance and Sponsored Programs, Office of Finance) to ensure all expenses are being charged correctly, submitted, approved, posted timely to the General Ledger and Uniform Statewide Accounting System (USAS) with appropriate support documentation, and reconciled on a monthly basis. Additionally, provide the monthly reconciliation to the Chief Financial Officer. Furthermore, the AFR should be complete no later than October 1st of every year. | 1.b. The Sr. Academic and Business Director began holding monthly reconciliation meetings in October 2017. Stakeholders from the Office of Grant and Contract Management, the UNT System Controller's Office, and the TCOM Office of Educational Programs meet monthly to review all FDC expenditures to ensure expenditures are reconciled with the University's General Ledger.
UNT System Controller's staff are present to ensure expenses recorded on the General Ledger are reconciled monthly with the Texas Uniform Statewide Accounting System (USAS). A complete reconciliation will be provided to the Chief Financial Officer on a monthly basis.
The Annual Financial Report will be completed no later than October 1, 2018. | A.J. Randolph, Senior Academic and Business Director, TCOM | 10/1/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-008 HSC | Governance and Regulatory Compliance | Family Medicine Residency Program Audit | UNTHSC | 1. Unexpended Balance from Prior Year CBFP Funds

Unexpended Coordinating Board Family Practice (CBFP) funds received from the FY2016 operational grant for the amount of $4,403.28 were not spent as of August 31, 2017. This amount was not reported in the AFR section "A. Revenue: 1. Unexpended Balance on CBFP Funds (Received Prior to August 31, 2017)." As a result, the revenue subtotal was not correctly reflected in the AFR. Furthermore, the FY2016 unexpended balance was not transferred at the end of FY2016 in the University's General Ledger to the FY2017 project ID; therefore, it was not available to be spent by the department during FY2017. | High | 2. Recommendation for the Associate Vice President of Research Administration:

1.2.a. Update the AFR to appropriately reflect all revenue on the grant and submit the AFR to the THECB. | 2.a. The Office of Sponsored Programs will update the AFR and resubmit | Brian Gladue, Associate Vice President of Research Administration | 12/22/2017 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	2. Measurement Guidelines for Cost Elements and Income Sources Internal Audit was unable to validate whether the FMRP's cost and income elements were in accordance with the established measures outlined in Section V- Financial Monitoring Procedures (Measurement Guidelines) of the FMRP Guidelines for Funding due to the following reasons: • Amounts reported as Revenues and Expenditures paid with Non-CBFP Funds (Other Funds) were not always calculated based on actual amounts as required by the THECB Instructions for Completing the AFR. Specifically, ▪ $1,130,320.23 reported as "Revenues - D.1. Total Financial Support for the Family Practice Residency Program" and $936,486.43 reported in "Expenditures - A. Resident Compensation" as support to the program by the Affiliated Hospital did not include actual resident stipends and benefits for FY2017. • The amount of $410,000 was reported twice on the AFR as financial support to the FMRP in the Revenue section "D. Affiliated Hospital(s) Support" and also in "H.4. Graduate Medical Education Expansion Grant." This amount was used to reimburse the Affiliated Hospital for the six residents that were paid by the Hospital. • Amounts reported as Revenues and Expenditures paid with Non-CBFP Funds (Other Funds) does not include the accurate amount of financial support provided by the Medical School. In detail: ▪ $299,510.29 in Operating Expenses reported as "Expenditures - D. Operating Expenses" were not included in the Revenues section as financial support provided by the Medical School in "Revenues - E.2.	High	Recommendations for the Senior Academic and Business Director, TCOM: 2.1.a. Update the AFR to appropriately reflect revenues and expenses supported with Non-CBFP Funds (Other Funds).	1.a. The FY17 FMRP AFR will reflect revenues and expenses supported with Non-CBFP Funds (Other Funds) from September 1, 2016 to August 31, 2017.	A.J. Randolph, Senior Academic and Business Director, TCOM	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	2. Measurement Guidelines for Cost Elements and Income Sources Internal Audit was unable to validate whether the FMRP's cost and income elements were in accordance with the established measures outlined in Section V- Financial Monitoring Procedures (Measurement Guidelines) of the FMRP Guidelines for Funding due to the following reasons: • Amounts reported as Revenues and Expenditures paid with Non-CBFP Funds (Other Funds) were not always calculated based on actual amounts as required by the THECB Instructions for Completing the AFR. Specifically, ▪ $1,130,320.23 reported as "Revenues - D.1. Total Financial Support for the Family Practice Residency Program" and $936,486.43 reported in "Expenditures - A. Resident Compensation" as support to the program by the Affiliated Hospital did not include actual resident stipends and benefits for FY2017. • The amount of $410,000 was reported twice on the AFR as financial support to the FMRP in the Revenue section "D. Affiliated Hospital(s) Support" and also in "H.4. Graduate Medical Education Expansion Grant." This amount was used to reimburse the Affiliated Hospital for the six residents that were paid by the Hospital. • Amounts reported as Revenues and Expenditures paid with Non-CBFP Funds (Other Funds) does not include the accurate amount of financial support provided by the Medical School. In detail: ▪ $299,510.29 in Operating Expenses reported as "Expenditures - D. Operating Expenses" were not included in the Revenues section as financial support provided by the Medical School in "Revenues - E.2.	High	Recommendations for the Senior Academic and Business Director, TCOM: 2.1.b. Going forward, complete the AFR to ensure accounting standards are followed. Additionally, the AFR should be complete, accurate and entail actual amounts in accordance with THECB Instructions for Completing the AFR.	1.b. The AFR for future reporting cycles will be completing according to accounting standards as well as the FMRP Operating Grant Guidelines.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	3. Faculty and Staff Worker's Compensation Support Personnel's fringe benefits paid with the Coordinating Board Family Practice (CBFP) funds for the amount of $443.17 related to "Unemployment, Worker's Compensation, and Lump Sum Vacation Pay Upon Termination" was included under Faculty's fringe benefits. As a result, category "B. Faculty Compensation" on the AFR was overstated by $443.17 and category "C. Support Personnel Compensation" was understated.	High	Recommendations for the Associate Vice President of Research Administration: 3.1.a. Update the AFR to appropriately reflect expenses charged to the grant and submit the AFR to the THECB.	1.a. The Office of Sponsored Programs will update the AFR and resubmit by December 22, 2017.	Brian Gladue, Associate Vice President of Research Administration	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	3. Faculty and Staff Worker's Compensation Support Personnel's fringe benefits paid with the Coordinating Board Family Practice (CBFP) funds for the amount of $443.17 related to "Unemployment, Worker's Compensation, and Lump Sum Vacation Pay Upon Termination" was included under Faculty's fringe benefits. As a result, category "B. Faculty Compensation" on the AFR was overstated by $443.17 and category "C. Support Personnel Compensation" was understated.	High	Recommendations for the Associate Vice President of Research Administration: 3.1.b. Going forward, record the appropriate amount for both faculty and staff fringe benefits on the AFR. Provide this amount to the Senior Academic and Business Director, TCOM in order to accurately complete the AFR.	1.b. The Office of Sponsored Programs will coordinate with the Senior Academic Business Director to ensure accurate reporting going forward.	Brian Gladue, Associate Vice President of Research Administration	12/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	1. Unallowable Cost with THECB Funds Unallowable cost for alcohol, tips, and gratuities in accordance with State and University Guidelines were reported as expenditures paid with the Texas Higher Education Coordinating Board (THECB) funds on the Annual Financial Report (AFR). Specifically, Internal Audit determined that unallowable expenditures for the amount of $54.66 for alcoholic beverages and $271.25 for tips and gratuities were reported on the AFR under the category "C.1c. Staff Conference Travel & Lodging." Furthermore, for 1 out of 5 vouchers reviewed, Internal Audit was unable to determine whether alcoholic beverages were reimbursed to the traveler because the detailed receipt was not provided as required by University Travel Guidelines. The unallowable expenditure amount of $54.66 for alcoholic beverages and $10.00 out of $271.25 for tips were recorded in the University General Ledger. The tips were incorrectly accounted under the meal expenditure.	High	Recommendations for the Senior Academic and Business Director, TCOM: 1.1.a. Initiate a cost transfer form for unallowable expenses to be removed from the THECB FDC grant and submit the form to the Office of Research Compliance and Sponsored Programs for review.	1a. A Non-Payroll Cost Transfer Form to move unallowable alcohol and gratuity expenses from the Faculty Development Center Grant (HSC Project ID RA0004) has been completed and submitted to the Office of Grant and Contract Management.	A.J. Randolph, Senior Academic and Business Director, TCOM	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	1. Unallowable Cost with THECB Funds Unallowable cost for alcohol, tips, and gratuities in accordance with State and University Guidelines were reported as expenditures paid with the Texas Higher Education Coordinating Board (THECB) funds on the Annual Financial Report (AFR). Specifically, Internal Audit determined that unallowable expenditures for the amount of $54.66 for alcoholic beverages and $271.25 for tips and gratuities were reported on the AFR under the category "C.1c. Staff Conference Travel & Lodging." Furthermore, for 1 out of 5 vouchers reviewed, Internal Audit was unable to determine whether alcoholic beverages were reimbursed to the traveler because the detailed receipt was not provided as required by University Travel Guidelines. The unallowable expenditure amount of $54.66 for alcoholic beverages and $10.00 out of $271.25 for tips were recorded in the University General Ledger. The tips were incorrectly accounted under the meal expenditure.	High	Recommendations for the Senior Academic and Business Director, TCOM: 1.1.b. Develop a follow-up process with all departments involved (TCOM, UNT System Controller, Office of Research Compliance and Sponsored Programs, Office of Finance) to ensure all expenses are being charged correctly, submitted, approved, posted timely to the General Ledger and Uniform Statewide Accounting System (USAS) with appropriate support documentation, and reconciled on a monthly basis. Additionally, provide the monthly reconciliation to the Chief Financial Officer. Furthermore, the AFR should be complete no later than October 1st of every year.	1b. The Sr. Academic and Business Director began holding monthly reconciliation meetings in October 2017. Stakeholders from the Office of Grant and Contract Management, the UNT System Controller's Office, and the TCOM Office of Educational Programs meet monthly to review all FDC expenditures to ensure expenditures are reconciled with the University's General Ledger. UNT System Controller's staff are present to ensure expenses recorded on the General Ledger are reconciled monthly with the Texas Uniform Statewide Accounting System (USAS). A complete reconciliation will be provided to the Chief Financial Officer on a monthly basis.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	1. Unallowable Cost with THECB Funds Unallowable cost for alcohol, tips, and gratuities in accordance with State and University Guidelines were reported as expenditures paid with the Texas Higher Education Coordinating Board (THECB) funds on the Annual Financial Report (AFR). Specifically, Internal Audit determined that unallowable expenditures for the amount of $54.66 for alcoholic beverages and $271.25 for tips and gratuities were reported on the AFR under the category "C.1c. Staff Conference Travel & Lodging." Furthermore, for 1 out of 5 vouchers reviewed, Internal Audit was unable to determine whether alcoholic beverages were reimbursed to the traveler because the detailed receipt was not provided as required by University Travel Guidelines. The unallowable expenditure amount of $54.66 for alcoholic beverages and $10.00 out of $271.25 for tips were recorded in the University General Ledger. The tips were incorrectly accounted under the meal expenditure.	High	Recommendations for the Associate Vice President of Research Administration: 1.2.a. Review and remove all unallowable expenditures paid with THECB funds and provide approval to the UNT System Controller's office to post the transfer to the General Ledger and USAS.	2a. The Office of Sponsored Programs will remove the unallowable expenditures and provide approval to the UNT System Controller's office to post the transfer to the General Ledger and USAS.	jh	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	1. Unallowable Cost with THECB Funds Unallowable cost for alcohol, tips, and gratuities in accordance with State and University Guidelines were reported as expenditures paid with the Texas Higher Education Coordinating Board (THECB) funds on the Annual Financial Report (AFR). Specifically, Internal Audit determined that unallowable expenditures for the amount of $54.66 for alcoholic beverages and $271.25 for tips and gratuities were reported on the AFR under the category "C.1c. Staff Conference Travel & Lodging." Furthermore, for 1 out of 5 vouchers reviewed, Internal Audit was unable to determine whether alcoholic beverages were reimbursed to the traveler because the detailed receipt was not provided as required by University Travel Guidelines. The unallowable expenditure amount of $54.66 for alcoholic beverages and $10.00 out of $271.25 for tips were recorded in the University General Ledger. The tips were incorrectly accounted under the meal expenditure.	High	Recommendations for the Associate Vice President of Research Administration: 1.2.b. Update the AFR to appropriately reflect expenses charged to the grant and submit the AFR to the THECB.	2b. The Office of Sponsored Programs will update the AFR and submit to THECB.	Brian Gladue, Associate Vice President of Research Administration	12/22/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	2. Personnel Compensation Expenditures Amounts reported for personnel compensation (salaries and benefits) on the AFR are not in accordance with the University's General Ledger. Specifically, the following were noted: • Benefits are not charged proportionally to salaries on the FDC grant (Sponsored Project Id- RA00004) in the University's General Ledger. As a result, the total benefits amount of $5,998. 32 reported on the AFR was not proportionate to the effort that was certified by the staff. • $132 in longevity pay that should have been charged to the FDC grant for May and June 2017, were incorrectly paid with Non-THECB funds in the University's General Ledger. As a result, salary amounts reported on the AFR as paid with the THECB funds are understated by a total of $132.00 in longevity pay. • Salary and benefit amounts reported on the AFR as paid with the Non-THECB funds for all four employees are understated by a total amount of $12,077.84 and do not reconcile to the amount recorded on the University's General Ledger.	High	Recommendations for the Associate Vice President of Research Administration: 2.1.a. Correctly set up the FDC grant in upcoming appropriation years to ensure that longevity pay and fringe benefits are configured as expenses to be included in the grant total from the correct funding source (i.e. chart field string) and coordinate with appropriate management from the Office of Finance & Planning as well as the UNT System Controller's office to confirm that the accurate funding source is being utilized.	1a. The Office of Sponsored Programs (OSP) will maintain open communication and work closely with the Office of Finance & Planning and the UNT System Controller's office to ensure that accurate funding source is utilized for all payroll expenditures on the grant.	Brian Gladue, Associate Vice President of Research Administration	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	2. Personnel Compensation Expenditures Amounts reported for personnel compensation (salaries and benefits) on the AFR are not in accordance with the University's General Ledger. Specifically, the following were noted: • Benefits are not charged proportionally to salaries on the FDC grant (Sponsored Project Id- RA00004) in the University's General Ledger. As a result, the total benefits amount of $5,998. 32 reported on the AFR was not proportionate to the effort that was certified by the staff. • $132 in longevity pay that should have been charged to the FDC grant for May and June 2017, were incorrectly paid with Non-THECB funds in the University's General Ledger. As a result, salary amounts reported on the AFR as paid with the THECB funds are understated by a total of $132.00 in longevity pay. • Salary and benefit amounts reported on the AFR as paid with the Non-THECB funds for all four employees are understated by a total amount of $12,077.84 and do not reconcile to the amount recorded on the University's General Ledger.	High	Recommendations for the Associate Vice President of Research Administration: 2.1.b. Update the AFR to appropriately reflect expenses charged to the grant and submit the AFR to the THECB.	1b. Due to timing, we are unable to initiate a cost transfer form to reallocate the longevity pay to the THECB FDC grant. The AFR cannot be updated as the UNT System Controller's Office is unable to reallocate payroll expenses that occurred in the previous fiscal year. Going forward, OSP will develop a query to monitor the fund code to ensure longevity pay and fringe benefits are configured to the correct funding source.	Brian Gladue, Associate Vice President of Research Administration	8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	2. Personnel Compensation Expenditures Amounts reported for personnel compensation (salaries and benefits) on the AFR are not in accordance with the University's General Ledger. Specifically, the following were noted: • Benefits are not charged proportionally to salaries on the FDC grant (Sponsored Project Id- RA00004) in the University's General Ledger. As a result, the total benefits amount of $5,998. 32 reported on the AFR was not proportionate to the effort that was certified by the staff. • $132 in longevity pay that should have been charged to the FDC grant for May and June 2017, were incorrectly paid with Non-THECB funds in the University's General Ledger. As a result, salary amounts reported on the AFR as paid with the THECB funds are understated by a total of $132.00 in longevity pay. • Salary and benefit amounts reported on the AFR as paid with the Non-THECB funds for all four employees are understated by a total amount of $12,077.84 and do not reconcile to the amount recorded on the University's General Ledger.	High	Recommendations for the Senior Academic and Business Director, TCOM: 2.2.a. Initiate a cost transfer form for $132 longevity pay expenses that did not charged to the THECB FDC grant and submit the form to the Office of Research Compliance and Sponsored Programs for review.	2a. Due to timing, we are unable to initiate a cost transfer form to reallocate the longevity pay to the THECB FDC grant. The AFR cannot be updated as the UNT System Controller's Office is unable to reallocate payroll expenses that occurred in the previous fiscal year.	A.J. Randolph, Senior Academic and Business Director, TCOM	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	2. Personnel Compensation Expenditures Amounts reported for personnel compensation (salaries and benefits) on the AFR are not in accordance with the University's General Ledger. Specifically, the following were noted: • Benefits are not charged proportionally to salaries on the FDC grant (Sponsored Project Id- RA00004) in the University's General Ledger. As a result, the total benefits amount of $5,998. 32 reported on the AFR was not proportionate to the effort that was certified by the staff. • $132 in longevity pay that should have been charged to the FDC grant for May and June 2017, were incorrectly paid with Non-THECB funds in the University's General Ledger. As a result, salary amounts reported on the AFR as paid with the THECB funds are understated by a total of $132.00 in longevity pay. • Salary and benefit amounts reported on the AFR as paid with the Non-THECB funds for all four employees are understated by a total amount of $12,077.84 and do not reconcile to the amount recorded on the University's General Ledger.	High	Recommendations for the Senior Academic and Business Director, TCOM: 2.2.b. Develop a follow-up process with all departments involved (TCOM, UNT System Controller, Office of Research Compliance and Sponsored Programs, Office of Finance) to ensure funding source is set up appropriately in order for salaries and benefits to be charged proportionately to the FDC grant. Provide a reconciliation to the Chief Financial Officer on a quarterly basis.	2b. The Sr. Academic and Business Director began holding monthly reconciliation meetings in October 2017. Stakeholders from the Office of Grant and Contract Management, the UNT System Controller's Office, and the TCOM Office of Educational Programs meet monthly to review FDC staff salaries and benefits to confirm the funding source is setup correctly so that each staff members salary and benefit expenses are charged proportionately to the FDC grant. UNT System Controller's staff are present to ensure expenses recorded on the General Ledger are reconciled monthly with the Texas Uniform Statewide Accounting System (USAS). A complete reconciliation will be provided to the Chief Financial Officer on a quarterly basis.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	2. Personnel Compensation Expenditures Amounts reported for personnel compensation (salaries and benefits) on the AFR are not in accordance with the University's General Ledger. Specifically, the following were noted: • Benefits are not charged proportionally to salaries on the FDC grant (Sponsored Project Id- RA00004) in the University's General Ledger. As a result, the total benefits amount of $5,998. 32 reported on the AFR was not proportionate to the effort that was certified by the staff. • $132 in longevity pay that should have been charged to the FDC grant for May and June 2017, were incorrectly paid with Non-THECB funds in the University's General Ledger. As a result, salary amounts reported on the AFR as paid with the THECB funds are understated by a total of $132.00 in longevity pay. • Salary and benefit amounts reported on the AFR as paid with the Non-THECB funds for all four employees are understated by a total amount of $12,077.84 and do not reconcile to the amount recorded on the University's General Ledger.	High	Recommendations for the Senior Academic and Business Director, TCOM: 2.2.c. Determine the correct percentage for salaries and benefits paid with non-THECB.	2c. The Sr. Academic and Business Director will verify each month with the Principle Investigator that the percentage of each FDC staff members' salary and benefit expenses paid with non-THECB funded is correctly reported in monthly reconciliation reports.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	3. Other General Expenditures Office Supplies was reported twice on the AFR for the amount of $1,099.89 and did not reconcile to the University's General Ledger or USAS. Specifically, $1,099.89 out of a total invoice of $1,595.00 for Office Supplies was reported as paid with Texas Higher Education Coordinating Board (THECB) funds in category "C.2a. Office Supplies and Promotional Items" and also reported as paid with Non-THECB funds in category "B.2e Participants Materials." Furthermore, this amount did not reconcile to the University's General Ledger or USAS which is recorded as $1,361.14. There was a cost transfer request of $1,099.85 initiated by the Texas College of Osteopathic Medicine (TCOM) department and approved by the Office of Research Compliance and Sponsored Programs. This amount was recorded as $1,099.89 on the AFR. However, the Office of Research Compliance and Sponsored Programs provided a higher transfer amount of $1,361.14 to UNT System Controller's Office to cover the unallowable tips expenditure of $261.25 which was not transferred to the FDC grant.	High	Recommendations for the Associate Vice President of Research Administration: 3.1.a. Update the AFR to appropriately reflect expenses charged to the grant and submit the AFR to the THECB.	1a. The Office of Sponsored Programs will update the AFR and submit to the THECB.	Brian Gladue, Associate Vice President of Research Administration	12/22/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	3. Other General Expenditures Office Supplies was reported twice on the AFR for the amount of $1,099.89 and did not reconcile to the University's General Ledger or USAS. Specifically, $1,099.89 out of a total invoice of $1,595.00 for Office Supplies was reported as paid with Texas Higher Education Coordinating Board (THECB) funds in category "C.2a. Office Supplies and Promotional Items" and also reported as paid with Non-THECB funds in category "B.2e Participants Materials." Furthermore, this amount did not reconcile to the University's General Ledger or USAS which is recorded as $1,361.14. There was a cost transfer request of $1,099.85 initiated by the Texas College of Osteopathic Medicine (TCOM) department and approved by the Office of Research Compliance and Sponsored Programs. This amount was recorded as $1,099.89 on the AFR. However, the Office of Research Compliance and Sponsored Programs provided a higher transfer amount of $1,361.14 to UNT System Controller's Office to cover the unallowable tips expenditure of $261.25 which was not transferred to the FDC grant.	High	Recommendations for the Associate Vice President of Research Administration: 3.1.b. Communicate all changes and/or updates with cost transfers back to the department so they are aware of all changes made.	1b. The Office of Sponsored Programs will communicate the changes and/or updates back to the department.	Brian Gladue, Associate Vice President of Research Administration	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	4. Inaccurate Recording of Expenditures A total of $811.88 in expenditures recorded on the AFR as paid with Non-THECB funds under categories "C. Maintenance & Operations" and "B. Training Activities & Programs" were not recorded in the University's General Ledger for FY2017. Specifically, the following were noted: • $739.33 out of $2,256.51 reported as "C.2a. Office Supplies and Promotional Items" in category "C. Maintenance & Operations" was processed and paid in FY2018. • $36.75 out of $12,649.25 reported as "B.1g. Meals, Breaks, Etc." " in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. • $35.80 out of $2,567.33 reported as "B.2d. FDC Staff Travel & Lodging" in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. The difference was due to an incorrect amount recorded in the departmental Excel spreadsheet for a travel reimbursement.	High	Recommendations for the Senior Academic and Business Director, TCOM: 4.1.a. Update the AFR to appropriately reflect expenses paid with the Non- THECB funds.	1a. FY17 Faculty Development Center Grant AFR has been updated to remove the expenditures not recorded on the University's General Ledger for FY 17.	A.J. Randolph, Senior Academic and Business Director, TCOM	12/22/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	4. Inaccurate Recording of Expenditures A total of $811.88 in expenditures recorded on the AFR as paid with Non-THECB funds under categories "C. Maintenance & Operations" and "B. Training Activities & Programs" were not recorded in the University's General Ledger for FY2017. Specifically, the following were noted: • $739.33 out of $2,256.51 reported as "C.2a. Office Supplies and Promotional Items" in category "C. Maintenance & Operations" was processed and paid in FY2018. • $36.75 out of $12,649.25 reported as "B.1g. Meals, Breaks, Etc." " in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. • $35.80 out of $2,567.33 reported as "B.2d. FDC Staff Travel & Lodging" in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. The difference was due to an incorrect amount recorded in the departmental Excel spreadsheet for a travel reimbursement.	High	Recommendations for the Senior Academic and Business Director, TCOM: 4.1.b. Perform a monthly reconciliation of expenditures recorded on the Excel spreadsheet to the General Ledger.	1b. The Sr. Academic and Business Director began holding monthly reconciliation meetings in October 2017. Stakeholders from the Office of Grant and Contract Management, the UNT System Controller's Office, and the TCOM Office of Educational Programs meet monthly to review all FDC expenditures to ensure expenditures are reconciled with the University's General Ledger. UNT System Controller's staff are present to ensure expenses recorded on the General Ledger are reconciled monthly with the Texas Uniform Statewide Accounting System (USAS). A complete reconciliation will be provided to the Chief Financial Officer on a monthly basis.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	4. Inaccurate Recording of Expenditures A total of $811.88 in expenditures recorded on the AFR as paid with Non-THECB funds under categories "C. Maintenance & Operations" and "B. Training Activities & Programs" were not recorded in the University's General Ledger for FY2017. Specifically, the following were noted: • $739.33 out of $2,256.51 reported as "C.2a. Office Supplies and Promotional Items" in category "C. Maintenance & Operations" was processed and paid in FY2018. • $36.75 out of $12,649.25 reported as "B.1g. Meals, Breaks, Etc." " in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. • $35.80 out of $2,567.33 reported as "B.2d. FDC Staff Travel & Lodging" in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. The difference was due to an incorrect amount recorded in the departmental Excel spreadsheet for a travel reimbursement.	High	Recommendations for the Senior Academic and Business Director, TCOM: 4.1.c. Ensure all expenditures recorded on the AFR is based on the date it was posted on the General Ledger, not the submission date.	1c. All reported expenditures on the FY18 FDC Annual Financial Report will be based on the date the expense posted on the University's General Ledger, not the date the expense was submitted. Expenses reported on the AFR will be based on a query from the General Ledger that has been reconciled with the department's internal tracking spreadsheet.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	5. Non-Compliance with Purchasing Card (P-Card) Guidelines During our review of FDC expenditures paid with Non-THECB funds, we noted that P-Card transactions reviewed included State of Texas sales tax for the total amount of $90.53.	Moderate	Recommendation for the Senior Academic and Business Director, TCOM: 5.1.a. Implement a process to internally monitor P-Card expenditures and require P-Card holder to immediately request a tax refund.	1a. An internal review process to monitor P-Card expenditures will be implemented to ensure P-Card expenses do not included State of Texas Sales Tax. In the event an expenditure includes state sales tax, the P-Card holder will be required to immediately request a refund of the state sales tax. Repeated offenses will result in the suspension of P-Card privileges.	A.J. Randolph, Senior Academic and Business Director, TCOM	3/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	1. International Travel Registration One international travel trip was not registered as required by UNT System Regulation 08.15000. UNT System Regulation 08.15000 – Travel Registration became effective on November 10, 2016. This Regulation requires that all individuals travelling internationally on University business register their travel plans prior to departure. The President completed four international trips after the effective date of UNT System Regulation 08.15000. Based on discussion with Risk Management Services, the first of the four international trips was not registered.	High	Recommendation for the Office of the President: 1.1.a. Develop a process and procedure to ensure that all your University-related international travel is registered prior to departure.	1a. Of the four international trips taken after the implementation of the System Regulation 08.15000 (Registration of International Travel), one was not registered. Our office has now implemented a process of registering international travel as soon as flights are secured. This process is then verified by another office member to ensure this important step is not missed. This process has been in place since May 2017, and has been successful in ensuring all international trips have been registered since that time.	Office of the President	1/9/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	2. Personally Identifiable Information Financial data was not redacted on support documents submitted for travel expense reimbursements. During our review of travel expenses, we noted Personally Identifiable Information (PII) was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check and credit card information, including card number, security code, and expiration date, on a payment form were not redacted.	High	Recommendations for the Office of the President: 2.1.a. Mask credit card and bank account information on support documentation for travel expense reimbursements prior to submission for upload into Perceptive Content.	1a. Financial data was not redacted on a travel expense reimbursement. Going forward, all travel reimbursements will be reviewed by a second staff member to ensure there is no remaining PII in supporting travel documentation prior to submitting to the BSC. As a last resort failsafe, in accordance with the information distributed in the November 2016 BSC Solution Source, we will rely on the BSC travel office to return to the submitter any travel documentation displaying PII for revision and resubmission to ensure there is no PII stored in the imaging system. This should not be necessary, as a secondary reviewer will resolve the issue.	Office of the President	1/9/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	2. Personally Identifiable Information Financial data was not redacted on support documents submitted for travel expense reimbursements. During our review of travel expenses, we noted Personally Identifiable Information (PII) was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check and credit card information, including card number, security code, and expiration date, on a payment form were not redacted.	High	Recommendations for the Office of the President: 2.1.b. Develop procedures to help ensure that all PII is appropriately protected.	1b. Financial data was not redacted on a travel expense reimbursement. Going forward, all travel reimbursements will be reviewed by a second staff member to ensure there is no remaining PII in supporting travel documentation prior to submitting to the BSC. As a last resort failsafe, in accordance with the information distributed in the November 2016 BSC Solution Source, we will rely on the BSC travel office to return to the submitter any travel documentation displaying PII for revision and resubmission to ensure there is no PII stored in the imaging system. This should not be necessary, as a secondary reviewer will resolve the issue.	Office of the President	1/9/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	2. Personally Identifiable Information Financial data was not redacted on support documents submitted for travel expense reimbursements. During our review of travel expenses, we noted Personally Identifiable Information (PII) was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check and credit card information, including card number, security code, and expiration date, on a payment form were not redacted.	High	Recommendations for the Office of the President: 2.1.c. Ensure employees in the Office of the President receive training related to the protection of PII.	1c. Financial data was not redacted on a travel expense reimbursement. Going forward, all travel reimbursements will be reviewed by a second staff member to ensure there is no remaining PII in supporting travel documentation prior to submitting to the BSC. As a last resort failsafe, in accordance with the information distributed in the November 2016 BSC Solution Source, we will rely on the BSC travel office to return to the submitter any travel documentation displaying PII for revision and resubmission to ensure there is no PII stored in the imaging system. This should not be necessary, as a secondary reviewer will resolve the issue.	Office of the President	1/9/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	3. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education and research and to facilitate favorable community relations. The UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY17 vouchers, we noted for 3 of 11 (27.3%) months, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $774.75 in social organization membership dues were over reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and Internal Audit confirmed this during this review.	Moderate	Recommendation for Bob Brown, Vice President of Finance and Administration and Interim Vice Chancellor of Finance: 3.1.a. In collaboration with the Office of General Counsel, review and determine the best process regarding Social Organization Memberships.	1a. The Chancellor's Council is actively considering the appropriate method for handling club membership payments. The University of North Texas will adopt the method approved by the Chancellor's Council. I anticipate this will be complete by March 30, 2018.	Bob Brown, Vice President for Finance and Administration	3/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	3. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education and research and to facilitate favorable community relations. The UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY17 vouchers, we noted for 3 of 11 (27.3%) months, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $774.75 in social organization membership dues were over reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and Internal Audit confirmed this during this review.	Moderate	Recommendations for Abdul Mohammad, Senior Director of Controller Operations: 3.2.a. Determine if any adjustments should be reported to the IRS.	2a. Based on the Controller Operations preliminary assessment, the current Social Club dues reimbursement process satisfies IRS accountable plan conditions and does not require reimbursements to be reported to IRS as taxable income. Since overpayment amount is refunded by the President there may not be any further action needed and report any adjustments to the IRS. But we will make a final determination after further review.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	3. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education and research and to facilitate favorable community relations. The UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY17 vouchers, we noted for 3 of 11 (27.3%) months, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $774.75 in social organization membership dues were over reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and Internal Audit confirmed this during this review.	Moderate	Recommendations for Abdul Mohammad, Senior Director of Controller Operations: 3.2.b. Implement a monitoring control to ensure that all social organization membership reimbursements are properly calculated.	2b. As part of the assessment and review Controller Operations have already identified controls which will further enhance the current Social Club dues reimbursement process.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	3. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education and research and to facilitate favorable community relations. The UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY17 vouchers, we noted for 3 of 11 (27.3%) months, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $774.75 in social organization membership dues were over reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and Internal Audit confirmed this during this review.	Moderate	Recommendations for Abdul Mohammad, Senior Director of Controller Operations: 3.2.c. Educate personnel handling Social Organization Memberships on UNT System Regulation 08.3000.	2c. Controller Operations will ensure that personnel who handles Social Club dues reimbursements are educated and trained on the step 2c above and UNT System Regulation Section 08.3000.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNTHSC	1. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education, research, and to facilitate favorable community relations. UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY 2017 vouchers, we noted for 7 out of 12 (58%) vouchers, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $ 1,571.89 in social organization membership dues and annual charges were over reimbursed to the President. This amount included a total underpayment of $104 in allowable athletic club dues and an annual charge of employee holiday fund that were not reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and confirmed during this review.	Moderate	Recommendation for UNTHSC Chief Financial Officer: 1.1.a. In collaboration with the Office of General Counsel, review and determine the best process regarding Social Organization Memberships.	1a. CFO will work with OGC to determine and adopt better process for club memberships.	Gregory Anderson, UNTHSC Chief Financial Officer and Nancy Footer, Vice Chancellor of General Counsel	5/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education, research, and to facilitate favorable community relations. UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY 2017 vouchers, we noted for 7 out of 12 (58%) vouchers, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $ 1,571.89 in social organization membership dues and annual charges were over reimbursed to the President. This amount included a total underpayment of $104 in allowable athletic club dues and an annual charge of employee holiday fund that were not reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and confirmed during this review.	Moderate	Recommendations for the Senior Director of Controller Operations: 1.2.a. Determine if any adjustments should be reported to the IRS.	2a. Based on the Controller Operations preliminary assessment, the current Social Club dues reimbursement process satisfies IRS accountable plan conditions and does not require reimbursements to be reported to IRS as taxable income. Since overpayment amount is refunded by the President there may not be any further action needed and report any adjustments to the IRS. But we will make a final determination after further review.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education, research, and to facilitate favorable community relations. UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY 2017 vouchers, we noted for 7 out of 12 (58%) vouchers, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $ 1,571.89 in social organization membership dues and annual charges were over reimbursed to the President. This amount included a total underpayment of $104 in allowable athletic club dues and an annual charge of employee holiday fund that were not reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and confirmed during this review.	Moderate	Recommendations for the Senior Director of Controller Operations: 1.2.b. Work with the Office of General Counsel to determine if corrected W-2 statements should be issued and ensure internal payroll records are corrected.	2b. Based on the Controller Operations preliminary assessment, the current Social Club dues reimbursement process satisfies IRS accountable plan conditions and does not require reimbursements to be reported to IRS as taxable income. Since overpayment amount is refunded by the President there may not be any need to issue a corrected W2. But we will make a final determination after further review.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education, research, and to facilitate favorable community relations. UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY 2017 vouchers, we noted for 7 out of 12 (58%) vouchers, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $ 1,571.89 in social organization membership dues and annual charges were over reimbursed to the President. This amount included a total underpayment of $104 in allowable athletic club dues and an annual charge of employee holiday fund that were not reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and confirmed during this review.	Moderate	Recommendations for the Senior Director of Controller Operations: 1.2.c. Implement a monitoring control to ensure that all Social Organization Membership reimbursements are properly calculated.	2c. As part of the assessment and review Controller Operations have already identified controls which will further enhance the current Social Club dues reimbursement process.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education, research, and to facilitate favorable community relations. UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY 2017 vouchers, we noted for 7 out of 12 (58%) vouchers, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $ 1,571.89 in social organization membership dues and annual charges were over reimbursed to the President. This amount included a total underpayment of $104 in allowable athletic club dues and an annual charge of employee holiday fund that were not reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and confirmed during this review.	Moderate	Recommendations for the Senior Director of Controller Operations: 1.2.d. Educate personnel handling social organization membership on the UNT System Regulation Section 08.3000.	2d. Controller Operations will ensure that personnel who handles Social Club dues reimbursements are educated and trained on the step 2c above and UNT System Regulation Section 08.3000	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-004 DAL	Governance and Regulatory Compliance	President's Expenditure Review	UNT Dallas	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-013 UNT	Governance and Regulatory Compliance	Provost Transition Audit	UNT	1. Charn Faculty Award Funds Charn Faculty Award Funds were deposited into the incorrect faculty project ID, deposited late, and unused Charn Faculty Award funds have not been returned to UNT Foundation since March 2016. Annually, Charn Faculty Award funds are administered to faculty based on proposals reviewed by the Provost and Vice President for Academic Affairs. These funds are obtained from UNT Foundation and deposited by the Provost's Office to the applicable faculty's project ID. Internal Audit noted one Charn Faculty Award check totaling $2,345 was deposited into the incorrect faculty project ID during October 2016; however, these funds were never used. At the end of the project period, unused Charn Faculty Award funds are to be returned to UNT Foundation in order to be administered again per internal procedures. Provost Office staff stated funds had not been returned since the implementation of the new chart of accounts system during March 2016. Four deposits were made within September 1, 2016 through November 30, 2017 totaling $54,952. One deposit totaling $23,352 made during October 2016 was deposited one business day late. The three deposits made afterwards were made within three business days.	High	Recommendations for Jennifer Cowley, Provost and Vice President for Academic Affairs: 1.1.a. Develop procedures to ensure deposits made for Charn Faculty Awards are reconciled and deposited into the correct faculty project IDs.	1a. I agree with the recommendation. Office of the Provost cash handling procedures will be updated to provide additional safeguards. All chart field strings, including project IDs, will require a secondary reviewer. Furthermore, the procedures will require reconciling against the chart field string to which the deposit was credited by SAUCS, as we have observed at least one case where a data entry error was made.	Robert Watling, Vice Provost for Academic Resources	2/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-013 UNT	Governance and Regulatory Compliance	Provost Transition Audit	UNT	1. Charn Faculty Award Funds Charn Faculty Award Funds were deposited into the incorrect faculty project ID, deposited late, and unused Charn Faculty Award funds have not been returned to UNT Foundation since March 2016. Annually, Charn Faculty Award funds are administered to faculty based on proposals reviewed by the Provost and Vice President for Academic Affairs. These funds are obtained from UNT Foundation and deposited by the Provost's Office to the applicable faculty's project ID. Internal Audit noted one Charn Faculty Award check totaling $2,345 was deposited into the incorrect faculty project ID during October 2016; however, these funds were never used. At the end of the project period, unused Charn Faculty Award funds are to be returned to UNT Foundation in order to be administered again per internal procedures. Provost Office staff stated funds had not been returned since the implementation of the new chart of accounts system during March 2016. Four deposits were made within September 1, 2016 through November 30, 2017 totaling $54,952. One deposit totaling $23,352 made during October 2016 was deposited one business day late. The three deposits made afterwards were made within three business days.	High	Recommendations for Jennifer Cowley, Provost and Vice President for Academic Affairs: 1.1.b. Develop procedures and coordinate with UNT Foundation to ensure all unused Charn Faculty Award funds are returned to UNT Foundation at the end of the project period.	1b. I agree with the recommendation. Internal business procedures will be updated to ensure unused Charn awards are returned to the UNT Foundation at the end of the project period.	Robert Watling, Vice Provost for Academic Resources	2/28/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-013 UNT	Governance and Regulatory Compliance	Provost Transition Audit	UNT	1. Charn Faculty Award Funds Charn Faculty Award Funds were deposited into the incorrect faculty project ID, deposited late, and unused Charn Faculty Award funds have not been returned to UNT Foundation since March 2016. Annually, Charn Faculty Award funds are administered to faculty based on proposals reviewed by the Provost and Vice President for Academic Affairs. These funds are obtained from UNT Foundation and deposited by the Provost's Office to the applicable faculty's project ID. Internal Audit noted one Charn Faculty Award check totaling $2,345 was deposited into the incorrect faculty project ID during October 2016; however, these funds were never used. At the end of the project period, unused Charn Faculty Award funds are to be returned to UNT Foundation in order to be administered again per internal procedures. Provost Office staff stated funds had not been returned since the implementation of the new chart of accounts system during March 2016. Four deposits were made within September 1, 2016 through November 30, 2017 totaling $54,952. One deposit totaling $23,352 made during October 2016 was deposited one business day late. The three deposits made afterwards were made within three business days.	High	Recommendations for Jennifer Cowley, Provost and Vice President for Academic Affairs: 1.1.c. Develop procedures to ensure cash is deposited in accordance with UNT Policy 10.006 Cash Handling Controls.	1c. I agree with the recommendation. Regular training on Office of the Provost cash handling procedures will be given no less frequently than once per long semester.	Dilana King, Senior Budget Officer	2/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-013 UNT	Governance and Regulatory Compliance	Provost Transition Audit	UNT	2. Personally Identifiable Information During the course of the audit, Internal Audit noted one instance of documentation containing personally identifiable information (PII), specifically routing and checking account numbers sent via email.	High	Recommendation for Jennifer Cowley, Provost and Vice President for Academic Affairs: 2.1.a. Develop procedures to ensure all personally identifiable information is redacted.	1a. I agree with the recommendation. Office of the Provost staff will be reminded about the importance of fully redacting personally identifiable information.	Dilana King, Senior Budget Officer	2/28/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018e UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Education	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. COE does not have a Business Continuity Plan (BCP) in place. Paul Hons is leading the effort to create a BCP and has started contacting the departments and areas in the College of Education to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Education: 1.1.a. COE should develop a BCP for critical IT services in the event of a disruption to IT services.	1a A first draft of a BCP has been developed, college will refine and test it.	Paul, Hons, Director, Office of Technology	5/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018e UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Education	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. COE does not have a Business Continuity Plan (BCP) in place. Paul Hons is leading the effort to create a BCP and has started contacting the departments and areas in the College of Education to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Education: 1.1.b. COE should test their BCP once it has been developed.	N/A	N/A	5/15/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018e UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Education	UNT	2. Inventory not performed An inventory of IT services has not been created. The College of Education (COE) had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Paul Hons is leading the BCP effort, and has started contacting the departments and areas in the College of Education to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Education: 2.1.a. COE should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. An Inventory has been created, refinement will continue.	Paul, Hons, Director, Office of Technology	5/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018e UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Education	UNT	3. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The College of Education (COE) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Paul Hons is leading the BCP effort, and has started work on a Business Impact Analysis (BIA), by contacting the departments and areas in the College of Education to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Education: 3.1.a. COE should perform a BIA to determine critical applications requiring a BCP.	1a. Preliminary BIA has been adopted. Testing will continue until final version.	Paul, Hons, Director, Office of Technology	5/15/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018e UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Education	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Education (COE) had not assigned a person or persons the responsibility for developing, maintaining and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Education: 4.1.a. COE should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a. Dean Bomer tasked Paul Hons, Director, College of Education Technologies (COETech), with leading the BCP effort.	Randy Bomer, Dean of the College of Education.	2/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018d UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Business	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Business (CoB) does not have a Business Continuity Plan (BCP) in place. Terry Pohlen and Daniel Duncan are leading the effort to create a BCP and have started contacting the departments and areas in the College of Business to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Business: 1.1.a. CoB should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. and 1b. A final version of a BCP has been developed. College will obtain approvals and test it.	Terry Pohlen, Academic Associate Dean CoB	2/20/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018d UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Business	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Business (CoB) does not have a Business Continuity Plan (BCP) in place. Terry Pohlen and Daniel Duncan are leading the effort to create a BCP and have started contacting the departments and areas in the College of Business to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Business: 1.1.b. CoB should test their BCP once it has been developed.	1a. and 1b. A final version of a BCP has been developed. College will obtain approvals and test it.	Terry Pohlen, Academic Associate Dean CoB	2/20/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018d UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Business	UNT	2. Inventory not performed An inventory of IT services has not been created. The College of Business (CoB) had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Daniel Duncan is leading the BCP effort, and has started contacting the departments and areas in the College of Business to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Business: 2.1.a. CoB should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. An inventory has been created, refinement will continue.	Terry Pohlen, Academic Associate Dean CoB	2/20/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018d UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Business	UNT	3. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The College of Business (CoB) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Terry Pohlen and Daniel Duncan are leading the BCP effort, and have started work on a Business Impact Analysis (BIA), by contacting the departments and areas in the College of Business to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Business: 3.1.a. CoB should perform a BIA to determine critical applications requiring a BCP.	1a. Preliminary BIA has been adopted. College will review and obtain approvals.	Terry Pohlen, Academic Associate Dean CoB	2/20/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018d UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Business	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Business (CoB) had not assigned a person or persons the responsibility for developing, maintaining and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Business: 4.1.a. CoB should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Dean Wiley tasked Terry Pohlen, Academic Associate Dean, and Daniel Duncan, Senior IT Support Manager, with leading the BCP effort.	Marilyn Wiley, Dean of the College of Business.	2/25/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer, Interim Dean of TCOM and Senior Academic and Business Director, TCOM: 1.1.a. Work with UNT System Controller at HSC to ensure the accounts receivable balances listed on the master billing spreadsheet have not been received and possibly posted to the incorrect General Ledger account.	1a. VP for Finance and Planning & Senior Academic & Business Director, VP, Finance & Administration UNT Health, will coordinate with UNT System Controller to see if any balances have been received and posted incorrectly.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC, Dr. Frank Filipetto, Interim Dean of TCOM and A.J. Randolph, Senior Academic and Business Director, TCOM	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer, Interim Dean of TCOM and Senior Academic and Business Director, TCOM: 1.1.b. Once validation has been performed either: ▢ Reclassify to the correct General Ledger accounts. ▢ Identify and record the total amount of accounts receivables in the General Ledger prior to the 2018 issuance of the Consolidated Annual Financial Report. ▢ Work with Associate Vice Chancellor & Controller to determine proper financial reporting to the Consolidated Annual Financial Report due to the material unrecorded account receivable amount. Determine if there is a potential reinstatement or footnote required to the Consolidated Annual Financial Report.	1b. All reclassifications will be made after verified and recorded to A/R in 2018 CAFR in coordination with UNT System Controller	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC, Dr. Frank Filipetto, Interim Dean of TCOM and A.J. Randolph, Senior Academic and Business Director, TCOM	10/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer, Interim Dean of TCOM and Senior Academic and Business Director, TCOM: 1.1.c. Review and amend agreements with affiliated facilities to require electronic deposit of funds due to the Institution. If electronic depositing is not feasible, utilize the lockbox at UNTHSC.	1c. Any TCOM agreements will be reviewed by Interim Dean and Senior Academic & Business Director, VP, Finance & Administration UNT Health, and EFT will be set up.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC, Dr. Frank Filipetto, Interim Dean of TCOM and A.J. Randolph, Senior Academic and Business Director, TCOM	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer, Interim Dean of TCOM and Senior Academic and Business Director, TCOM: 1.1.d. Immediately, start recovery efforts for the uncollected account receivable funds, if needed or write-off uncollectible balances.	1d. For any verified receivables, recovery efforts will be employed and if write off needed, the VP for Finance and Planning & Senior Academic & Business Director, VP, Finance & Administration UNT Health will work with UNT System Controller to determine the amount of funds to write-off.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC, Dr. Frank Filipetto, Interim Dean of TCOM and A.J. Randolph, Senior Academic and Business Director, TCOM	10/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer: 1.2.a. Work with the Associate Vice Chancellor & Controller to remove access rights from users which are not commensurate with their job function.	2a. As provided to Audit on Feb 26, 2018, all access was removed from users which were not commensurate with their job functions on December 12, 2017.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer: 1.2.b. Work with schools/colleges to ensure they have established and implemented policies and procedures for billing, accounting, collection, and monitoring of all accounts receivables and provide a copy to the UNT System Controller's Office for recording and reconciliation purposes.	2b. The CFO will oversee work with the schools/colleges to ensure procedures are established for billing, recording, collection and monitor of all accounts receivable and provide a copy to the UNT System Controllers office.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer: 1.2.c. Identify all departments that produce invoices for services. Work with UNT System Senior Associate Controller to train employees on account receivable procedures and monitor accounts receivable activity to ensure activity is recorded timely and accurately in the General Ledger	2c. The CFO will identify departments that invoice and will direct the departments on invoicing and will work with the UNT System Controller that all receivables are accurately reflected in the general ledger.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer: 1.2.d. Require all departments that generate invoices to maintain an aging schedule for all Accounts Receivable to help with all collection activity.	2d. The CFO will require that all invoices regardless of department be maintained on an aging schedule.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	2. Contract Oversight GME contract agreements were not in compliance with Institutional policies and procedures. Specifically, the following were identified: • Contract Number 2017-0388 between Weatherford Regional Medical Center and UNTHSC was not signed by either parties. However, 'Exhibit B' of the agreement which details the commencement was signed by the CEO of the contracting party prior to the effective but not by UNTHSC management. After request of the executed agreement, TCOM obtained signatures from both parties on September 27, 2017. • 27 out of 63 (43%) agreements were signed by both UNTHSC and the contracting party after the contract effective start date. • 8 out of 63 (13%) agreements were signed by UNTHSC after the effective start date. • 31 agreements did not have an audit clause allowing the Institution the right to inspect and audit records maintained by the affiliated hospitals. • Internal Audit was informed of existing verbal agreements between UNTHSC and contract parties.	High	Recommendations for the Executive Vice President of Clinical Affairs: 2.1.a. Collaborate with Interim Dean of TCOM to modify and document the current GME contract process to ensure the following: ▪ All contracts are routed to the Office of General Counsel, Contract Administration, and any other pertinent parties prior to providing services. ▪ All contracts are properly executed (i.e. signed and dated prior to commencement for any duties or actions). ▪ Ensure all individuals are held accountable in accordance with UNTHSC policy.	1a. The Executive Vice President, Clinical Affairs will implement a rigorous management program with a standardized, logical and documented workflow for a contract management system for UNTHSC. Specific attention will be directed to Graduate Medical Education but if opportunities are discovered to improve the contract management process elsewhere are discovered efforts will be made to improve these processes as well. Success will be defined as successful implementation of a robust contract management system that is efficient, timely, compliant and responsive to both internal and external customers. The process will be achieved in a programmed fashion with intermediate milestones leading to full implementation. A campus-wide notification will be issued that all contracts concerning Graduate Medical Education or student clinical or administrative experiential learning activities be routed on receipt or upon origination internally to the Office of Contract Administration	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	2. Contract Oversight GME contract agreements were not in compliance with Institutional policies and procedures. Specifically, the following were identified: • Contract Number 2017-0388 between Weatherford Regional Medical Center and UNTHSC was not signed by either parties. However, 'Exhibit B' of the agreement which details the commencement was signed by the CEO of the contracting party prior to the effective but not by UNTHSC management. After request of the executed agreement, TCOM obtained signatures from both parties on September 27, 2017. • 27 out of 63 (43%) agreements were signed by both UNTHSC and the contracting party after the contract effective start date. • 8 out of 63 (13%) agreements were signed by UNTHSC after the effective start date. • 31 agreements did not have an audit clause allowing the Institution the right to inspect and audit records maintained by the affiliated hospitals. • Internal Audit was informed of existing verbal agreements between UNTHSC and contract parties.	High	Recommendations for the Executive Vice President of Clinical Affairs: 2.1.b. Evaluate the contracting process for other UNTHSC Institutional programs and determine if processes requires modification.	1b. The Executive Vice President, Clinical Affairs will convene a task force with broad representation from across the campus to identify existing contractual relationships pertaining to clinical training. The task force will • Identify, review and categorize existing contractual relationships • Complete a gap analysis of current and future needs compared to available opportunities • Standardize language as allowed by law, regulation and accreditation requirements • Obtain necessary authorizations to validate the contractual relationships with force of law	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	2. Contract Oversight GME contract agreements were not in compliance with Institutional policies and procedures. Specifically, the following were identified: • Contract Number 2017-0388 between Weatherford Regional Medical Center and UNTHSC was not signed by either parties. However, 'Exhibit B' of the agreement which details the commencement was signed by the CEO of the contracting party prior to the effective but not by UNTHSC management. After request of the executed agreement, TCOM obtained signatures from both parties on September 27, 2017. • 27 out of 63 (43%) agreements were signed by both UNTHSC and the contracting party after the contract effective start date. • 8 out of 63 (13%) agreements were signed by UNTHSC after the effective start date. • 31 agreements did not have an audit clause allowing the Institution the right to inspect and audit records maintained by the affiliated hospitals. • Internal Audit was informed of existing verbal agreements between UNTHSC and contract parties.	High	Recommendations for the Director of Contract Administration: 2.2.a. Review all contracts for sufficiency and completeness (e.g. signed and dated prior to commencement for any duties or actions).	2a. All contracts received by The Office of Contract Administration (OCA) showing a start date prior to full execution of the contract are not processed further. OCA will consult with the initiating department and/or the second contracting party to adjust the start date as appropriate before proceeding with execution of the contract. UNTHSC executive leadership shall ensure that established policies and procedures for processing business contracts are followed by their respective areas so that OCA can review and process for execution all UNTHSC business contracts. OCA will work with UNTHSC leadership in making sure all contracts go through OCA.	Carolyn Cross, Director of Contract Administration	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	2. Contract Oversight GME contract agreements were not in compliance with Institutional policies and procedures. Specifically, the following were identified: • Contract Number 2017-0388 between Weatherford Regional Medical Center and UNTHSC was not signed by either parties. However, 'Exhibit B' of the agreement which details the commencement was signed by the CEO of the contracting party prior to the effective but not by UNTHSC management. After request of the executed agreement, TCOM obtained signatures from both parties on September 27, 2017. • 27 out of 63 (43%) agreements were signed by both UNTHSC and the contracting party after the contract effective start date. • 8 out of 63 (13%) agreements were signed by UNTHSC after the effective start date. • 31 agreements did not have an audit clause allowing the Institution the right to inspect and audit records maintained by the affiliated hospitals. • Internal Audit was informed of existing verbal agreements between UNTHSC and contract parties.	High	Recommendations for the Director of Contract Administration: 2.2.b. Once all contracts have been reviewed by all parties, retain executed contract in the contract repository database.	2b. The Office of Contract Administration will maintain electronic records of UNT Health Science Center business contracts in Total Contract Manager (TCM), an electronic contract lifecycle management and repository administered by OCA. UNTHSC executive leadership shall ensure that established policies and procedures for processing business contracts are followed by their respective areas so that OCA can maintain accurate records of all UNTHSC business contracts. OCA will work with UNTHSC leadership in making sure all contracts go through OCA	Carolyn Cross, Director of Contract Administration	8/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	3. Lack of Comprehensive Graduate Medical Education Policies and Procedures Although, there are Texas Osteopathic Postdoctoral Training Institutions (OPTI) policies and procedures written, which are the academic sponsor for Graduate Medical Education (GME), they were not comprehensive to support and govern the deployment of GME activities.	High	Recommendations for the Executive Vice President of Clinical Affairs: 3.1.a. Determine whether other Institutional programs in addition to GME within UNTHSC lack written/comprehensive policies and procedures to govern activities.	1a. The Executive Vice President, Clinical Affairs commits to performing a comprehensive internal review of UNTHSC policies relative to GME and other clinically oriented experiential learning and then evaluate their completeness and effectiveness compared to peer institutions	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	3. Lack of Comprehensive Graduate Medical Education Policies and Procedures Although, there are Texas Osteopathic Postdoctoral Training Institutions (OPTI) policies and procedures written, which are the academic sponsor for Graduate Medical Education (GME), they were not comprehensive to support and govern the deployment of GME activities.	High	Recommendations for the Executive Vice President of Clinical Affairs: 3.1.b. Once identified, confer with peer Institutions and develop Institutional policies and procedures to assist in the deployment of all identified programs within UNTHSC.	1b. Develop Institutional policies and procedures to assist in the deployment of all identified programs within UNTHSC.	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	3. Lack of Comprehensive Graduate Medical Education Policies and Procedures Although, there are Texas Osteopathic Postdoctoral Training Institutions (OPTI) policies and procedures written, which are the academic sponsor for Graduate Medical Education (GME), they were not comprehensive to support and govern the deployment of GME activities.	High	Recommendations for the Executive Vice President of Clinical Affairs: 3.1.c. Follow the UNTHSC approval protocol for policy development.	1c. Follow the UNTHSC approval protocol for policy development.	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	3. Lack of Comprehensive Graduate Medical Education Policies and Procedures Although, there are Texas Osteopathic Postdoctoral Training Institutions (OPTI) policies and procedures written, which are the academic sponsor for Graduate Medical Education (GME), they were not comprehensive to support and govern the deployment of GME activities.	High	Recommendations for the Executive Vice President of Clinical Affairs: 3.1.d. Communicate policies and procedures to all stakeholders.	1d. Communicate policies and procedures to all stakeholders.	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-012a UNT	Governance and Regulatory Compliance	Counseling and Testing Services Audit	UNT	1. Protected Health Information Training UNT Counseling Center provided general information regarding Protected Health Information (PHI) during employee orientation, but the training was not robust and did not require an employee attestation. Based on Internal Audit's interviews and discussions, management believed their PHI training was sufficient for their operations. However, due to the sensitive nature of client information, a more comprehensive training program is required to comply with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181) and UNT Policy 07.010 Protected Health Information Privacy.	Moderate	Recommendations for Dr. Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services: 1.1.a. Coordinate with Institutional Compliance to develop guidance and implementation of a mandatory annual Protected Health Information state and federal law training to Counseling Center employees and students.	1a. UNT Counseling Center obtained the HIPAA training materials used by the UNT Department of Psychology, which covered PHI training and completed the training for all staff on 2/20/2018.	Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services	2/20/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-012a UNT	Governance and Regulatory Compliance	Counseling and Testing Services Audit	UNT	1. Protected Health Information Training UNT Counseling Center provided general information regarding Protected Health Information (PHI) during employee orientation, but the training was not robust and did not require an employee attestation. Based on Internal Audit's interviews and discussions, management believed their PHI training was sufficient for their operations. However, due to the sensitive nature of client information, a more comprehensive training program is required to comply with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181) and UNT Policy 07.010 Protected Health Information Privacy.	Moderate	Recommendations for Dr. Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services: 1.1.b. Require all Counseling Center employees and students to sign a written or electronic statement attesting to the completion of the training and retain documentation in accordance with the Texas Medical Records Privacy Act, and UNT Policy 07.010 Protected Health Information Privacy.	1b. Completed 2/20/18. Annual renewal in 2019 is already scheduled. Also, New Employee Orientation and Trainee Orientation checklists have added this as a requirement.	Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services	2/20/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-012a UNT	Governance and Regulatory Compliance	Counseling and Testing Services Audit	UNT	2. Purchasing Card Expenditures UNT Counseling and Testing Services did not follow UNT System Purchasing Guide requirements regarding approver, reconciler, and cardholder signatures, and vendor status documentation verification for purchases $500 and over. Internal Audit reviewed all pcard statements for the scope of September 1, 2016 through December 31, 2017 and tested 226 pcard transactions totaling $29,363.43 for Counseling and Testing Services. The following issues were noted: • 30 of 30 (100%) pcard statements did not have an approver's signature; • 6 of 30 (20%) pcard statements did not have a reconciler's signature; • 2 of 30 (6.67%) pcard statements did not have a cardholder's signature; and • 13 of 13 (100%) pcard purchases $500 or greater did not have vendor status check verification.	Moderate	Recommendations for Dr. Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services: 2.1.a. Develop procedures to ensure all pcard statements are reviewed and signed by cardholder, reconciler, and approver in accordance with UNT System Purchasing Card Guide, 2.1.8 Reporting.	1a. A hyperlink was added to the Counseling and Testing Services Office Manager Manual directing to the UNT System Purchasing Card Guide with all procedures, including the process that all pcard statements are reviewed and signed by cardholder, reconciler, and approver. Also, a hyperlink for vendor status had been updated to direct user to print vendor status and attach to all purchases over $500.00.	Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-012a UNT	Governance and Regulatory Compliance	Counseling and Testing Services Audit	UNT	2. Purchasing Card Expenditures UNT Counseling and Testing Services did not follow UNT System Purchasing Guide requirements regarding approver, reconciler, and cardholder signatures, and vendor status documentation verification for purchases $500 and over. Internal Audit reviewed all pcard statements for the scope of September 1, 2016 through December 31, 2017 and tested 226 pcard transactions totaling $29,363.43 for Counseling and Testing Services. The following issues were noted: • 30 of 30 (100%) pcard statements did not have an approver's signature; • 6 of 30 (20%) pcard statements did not have a reconciler's signature; • 2 of 30 (6.67%) pcard statements did not have a cardholder's signature; and • 13 of 13 (100%) pcard purchases $500 or greater did not have vendor status check verification.	Moderate	Recommendations for Dr. Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services: 2.1.b. Ensure all pcard holders, reconcilers, and approvers receive pcard refresher training annually in accordance with UNT System Purchasing Card Guide, 1.4 Training.	1b. Per the Pcard Manager, new annual training is currently being developed so the annual refresher training is not active, however, pcard holders and reconcilers completed training on 3/21/18 and approvers completed pcard training on 4/16/18. Refresher training will be scheduled every spring.	Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services	4/16/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-012a UNT	Governance and Regulatory Compliance	Counseling and Testing Services Audit	UNT	2. Purchasing Card Expenditures UNT Counseling and Testing Services did not follow UNT System Purchasing Guide requirements regarding approver, reconciler, and cardholder signatures, and vendor status documentation verification for purchases $500 and over. Internal Audit reviewed all pcard statements for the scope of September 1, 2016 through December 31, 2017 and tested 226 pcard transactions totaling $29,363.43 for Counseling and Testing Services. The following issues were noted: • 30 of 30 (100%) pcard statements did not have an approver's signature; • 6 of 30 (20%) pcard statements did not have a reconciler's signature; • 2 of 30 (6.67%) pcard statements did not have a cardholder's signature; and • 13 of 13 (100%) pcard purchases $500 or greater did not have vendor status check verification.	Moderate	Recommendations for Dr. Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services: 2.1.c. Ensure all pcard holders, reconcilers, and approvers review the UNT System Purchasing Card Guide annually.	1c. As part of pcard training, pcard holders and reconcilers reviewed guide on 3/21/18 and approvers reviewed guide on 4/16/18. Guide will be reviewed on an ongoing basis as needed but at a minimum annually.	Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services	4/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	1. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form were identified resulting in incorrect leave accrual balances for 11 active employees and an overpayment to one terminated employee. Additionally, we noted two departments within SHP did not consistently utilize Leave Request and Time Card (UPO-23) forms from November 2016 to May 2017 as required by University Policies. As a result, Internal Audit was unable to validate whether all leave taken and hours worked were accurately recorded in EIS. Internal Audit tested a sample of 30 employees out of a population of 54 (56%) that consisted of SHP faculty and staff during the period starting September 1, 2016, to August 31, 2017. Specifically, the following were noted: • For 11 active employees and 1 terminated employee, vacation and sick leave taken on HRM-64 forms were either not recorded in EIS or recorded incorrectly by the timekeeper. • For 15 employees, HRM-64 and UPO-23 forms were not available for review for certain months from November 2016 through May 2017. Employees entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As a result, Internal Audit was unable to validate whether leave taken and hours worked was accurately recorded in EIS. Internal Audit did not identify any exceptions for leave processed after the eLeave implementation on June 1, 2017..	High	Recommendations for the Interim Dean of School of Health Professions and the Interim Human Resource Director at UNTHSC : 1.1.a. Review all current and terminated employees within SHP from September 1, 2015 – May 31, 2017 to ensure the HRM-64 Leave forms are accurately entered into EIS.	1a. We will establish a three-person task force to review all current and terminated employees within the School of Health Profession (SHP) for the period of September 1, 2015- May 31, 2017 to ensure HRM-64 Leave Forms are accurately entered in EIS.	Dr. Nicoleta Bugnariu, SHP Interim Dean and Jane Gray, Interim Human Resource Director –HSC	1/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	1. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form were identified resulting in incorrect leave accrual balances for 11 active employees and an overpayment to one terminated employee. Additionally, we noted two departments within SHP did not consistently utilize Leave Request and Time Card (UPO-23) forms from November 2016 to May 2017 as required by University Policies. As a result, Internal Audit was unable to validate whether all leave taken and hours worked were accurately recorded in EIS. Internal Audit tested a sample of 30 employees out of a population of 54 (56%) that consisted of SHP faculty and staff during the period starting September 1, 2016, to August 31, 2017. Specifically, the following were noted: • For 11 active employees and 1 terminated employee, vacation and sick leave taken on HRM-64 forms were either not recorded in EIS or recorded incorrectly by the timekeeper. • For 15 employees, HRM-64 and UPO-23 forms were not available for review for certain months from November 2016 through May 2017. Employees entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken and hours worked was accurately recorded in EIS. Internal Audit did not identify any exceptions for leave processed after the eLeave implementation on June 1, 2017..	High	Recommendations for the Interim Dean of School of Health Professions and the Interim Human Resource Director at UNTHSC : 1.1.b. Collaborate with the Interim Human Resource Director UNTHSC to update employee's leave of absences in EIS to reflect the correct leave balances.	1b. SHP will collaborate with the Interim Human Resource Director UNTHSC to update employee's leave of absences in EIS to reflect the correct leave balances.	Dr. Nicoleta Bugnariu, SHP Interim Dean and Jane Gray, Interim Human Resource Director –HSC	1/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	1. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form were identified resulting in incorrect leave accrual balances for 11 active employees and an overpayment to one terminated employee. Additionally, we noted two departments within SHP did not consistently utilize Leave Request and Time Card (UPO-23) forms from November 2016 to May 2017 as required by University Policies. As a result, Internal Audit was unable to validate whether all leave taken and hours worked were accurately recorded in EIS. Internal Audit tested a sample of 30 employees out of a population of 54 (56%) that consisted of SHP faculty and staff during the period starting September 1, 2016, to August 31, 2017. Specifically, the following were noted: • For 11 active employees and 1 terminated employee, vacation and sick leave taken on HRM-64 forms were either not recorded in EIS or recorded incorrectly by the timekeeper. • For 15 employees, HRM-64 and UPO-23 forms were not available for review for certain months from November 2016 through May 2017. Employees entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken and hours worked was accurately recorded in EIS. Internal Audit did not identify any exceptions for leave processed after the eLeave implementation on June 1, 2017..	High	Recommendations for the Interim Dean of School of Health Professions and the Interim Human Resource Director at UNTHSC : 1.1.c. For those employees identified with overpayments, collaborate with UNT System Controller Operations department to recover funds.	1c. SHP will collaborate with UNTHSC budget office and UNT System Controller Operations department to address overpayments and determine best course of action for employees identified with overpayments due to inaccurate leave balances information.	Dr. Nicoleta Bugnariu, SHP Interim Dean and Jane Gray, Interim Human Resource Director –HSC	1/31/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	1. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form were identified resulting in incorrect leave accrual balances for 11 active employees and an overpayment to one terminated employee. Additionally, we noted two departments within SHP did not consistently utilize Leave Request and Time Card (UPO-23) forms from November 2016 to May 2017 as required by University Policies. As a result, Internal Audit was unable to validate whether all leave taken and hours worked were accurately recorded in EIS. Internal Audit tested a sample of 30 employees out of a population of 54 (56%) that consisted of SHP faculty and staff during the period starting September 1, 2016, to August 31, 2017. Specifically, the following were noted: • For 11 active employees and 1 terminated employee, vacation and sick leave taken on HRM-64 forms were either not recorded in EIS or recorded incorrectly by the timekeeper. • For 15 employees, HRM-64 and UPO-23 forms were not available for review for certain months from November 2016 through May 2017. Employees entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken and hours worked was accurately recorded in EIS. Internal Audit did not identify any exceptions for leave processed after the eLeave implementation on June 1, 2017..	High	Recommendations for the Interim Dean of School of Health Professions and the Interim Human Resource Director at UNTHSC : 1.1.d. Ensure internal payroll records are corrected.	1d. SHP will collaborate with Human Resource office to ensure internal payroll records are corrected.	Dr. Nicoleta Bugnariu, SHP Interim Dean and Jane Gray, Interim Human Resource Director –HSC	1/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNT System	2. Research Participant Inadequate controls were identified surrounding the Research Participant payment process. School of Health Professions (SHP) utilizes research participants who receive cash payments for participating in research studies. University and non-University employees are recruited as research participants via flyers, word of mouth and through the UNTHSC Daily News. For FY2017, SHP requested a total of $20,425 in cash and gift cards for research participants. During our review of cash controls and disbursement logs the following were noted: • Employees who received cash payments were not processed through the Payroll office and subjected to IRS tax regulations. The University does not have specific instructions for Principal Investigators (PIs) on how employees should be paid for a research study through the payroll process during a calendar year. • For non-University employees, there is not a process in place on how to monitor participants that receive an accumulative payment amount over $600 in research studies.	High	Recommendation for the UNT System Senior Director of Controller Operations: 2.1.a. Collaborate with Institutional Chief Financial Officers to modify research participant payment instructions to include specific guidelines for payments to University and Non-University employee participants, to help ensure compliance with IRS requirements. Once the instructions are developed provide to the UNT System Senior Director of Procurement Services for the Procurement Guide to be updated.	1a. The current research participant payments instructions listed in the procurement guide will be reviewed and will provide specific IRS compliance guidelines for University and Non-University employee participants. The guidelines once updated will be provided to the UNT System Sr. Director of Procurement.	Abdul Mohammad, UNT System Senior Director of Controller Operations	6/29/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNT System	2. Research Participant Inadequate controls were identified surrounding the Research Participant payment process. School of Health Professions (SHP) utilizes research participants who receive cash payments for participating in research studies. University and non-University employees are recruited as research participants via flyers, word of mouth and through the UNTHSC Daily News. For FY2017, SHP requested a total of $20,425 in cash and gift cards for research participants. During our review of cash controls and disbursement logs the following were noted: • Employees who received cash payments were not processed through the Payroll office and subjected to IRS tax regulations. The University does not have specific instructions for Principal Investigators (PIs) on how employees should be paid for a research study through the payroll process during a calendar year. • For non-University employees, there is not a process in place on how to monitor participants that receive an accumulative payment amount over $600 in research studies.	High	Recommendation for the UNT System Senior Director of Procurement Services: 2.2.a. Update the Research Participants' section in the UNT System Procurement Guide based on procedures developed in recommendation a, and send to all Institutional Provosts.	2a. The Senior Director of Procurement Services will update the UNT System Procurement Guide based upon procedures developed in accordance with Recommendation 1a by the Senior Director of Controller Operations and will communicate new procedures to all Institutional Provosts.	Michael Abernethy, UNT System Senior Director for Procurement Services	9/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	2. Research Participant Inadequate controls were identified surrounding the Research Participant payment process. School of Health Professions (SHP) utilizes research participants who receive cash payments for participating in research studies. University and non-University employees are recruited as research participants via flyers, word of mouth and through the UNTHSC Daily News. For FY2017, SHP requested a total of $20,425 in cash and gift cards for research participants. During our review of cash controls and disbursement logs the following were noted: • Employees who received cash payments were not processed through the Payroll office and subjected to IRS tax regulations. The University does not have specific instructions for Principal Investigators (PIs) on how employees should be paid for a research study through the payroll process during a calendar year. • For non-University employees, there is not a process in place on how to monitor participants that receive an accumulative payment amount over $600 in research studies.	High	Recommendation for the UNTHSC Interim Provost: 2.3.a. Communicate the updated instructions to Principal Investigators.	3a. The research participant payment instructions for both University and Non-University employee participants will be distributed to the UNTHSC Deans who will communicate the updated instructions to principal investigators.	Dr. Charles Taylor, Provost and Executive Vice President for Academic Affairs	12/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	3. Course Fees Course fee revenue were not always spent in accordance with applicable laws. Six of 38 (16%) expenditures tested were paid with designated funds for items such as faculty travel, membership fees and awards not directly related to the fees collected. Specifically, Internal Audit identified a total of $ 9,445.38 in FY 2017 as unallowable expenditures for the following categories: Travel $5,208.45 Membership Fees $3,950.00 Awards $286.93 The Schools are currently utilizing outdated Fund Group Guidelines dated April 2011 which are not comprehensive and correct.	Moderate	Recommendations for the UNTHSC Vice President of Finance & Planning: 3.1.a. Utilize the University of North Texas Guidebook for Instruction Related Fees as a tool and develop comprehensive fee guidelines to provide to Colleges, Schools and departments. Collaborate with University of North Texas Vice Provost for Academic Resources to ensure UNTHSC guidelines are accurate and complete. Once developed, provide guidelines to the Provost for review and feedback.	1a. The Budget Office of UNHSC will develop guidelines related to instructional fees, utilizing all available resources, as necessary, including the Vice Provost for Academic Resources at UNT as well as resources located within UNTHSC. Additionally, the Budget Office will distribute the guidelines to the affected parties for their review to ensure the guidelines meet the needs of UNTHSC.	Jeff Scarpelli, UNTHSC Vice President Finance & Planning	11/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	3. Course Fees Course fee revenue were not always spent in accordance with applicable laws. Six of 38 (16%) expenditures tested were paid with designated funds for items such as faculty travel, membership fees and awards not directly related to the fees collected. Specifically, Internal Audit identified a total of $ 9,445.38 in FY 2017 as unallowable expenditures for the following categories: Travel $5,208.45 Membership Fees $3,950.00 Awards $286.93 The Schools are currently utilizing outdated Fund Group Guidelines dated April 2011 which are not comprehensive and correct.	Moderate	Recommendations for the UNTHSC Vice President of Finance & Planning: 3.1.b. Communicate new guidelines to all Colleges, Schools, and departments.	1b. Once developed, the guidelines will be distributed to all relevant parties including all Colleges, Schools and departments and posted on the UNTHSC website.	Jeff Scarpelli, UNTHSC Vice President Finance & Planning	11/29/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	1. Central Receiving The University of North Texas at Dallas lacks a Central Receiving function to count and examine received merchandise to match to the approved purchase order. Goods are received at the UNT Dallas loading bay, referred to as the mailroom. A Facilities Specialist signs for the goods if the number of boxes equals the delivery courier's receipt. The Facilities Specialist does not have access to the central ordering system in EIS to reconcile goods received to the purchase order. Boxes are not opened in the mailroom. If the box indicates it is from Apple or Dell, a call is placed for a resource from the Office of IT (OIT) to pick up the box. If the vendor is not Apple or Dell, the department indicated on the address label is contacted for pickup. When an invoice arrives to the Business Service Center, a Payment Analyst will inquire with the ordering department if the goods were received and with instruction on how to use Desktop Receiving to mark the goods as received in EIS.	High	1. Recommendation for Chief Financial Officer: 1.1.a. Create a dedicated, independent Central Receiving unit or a single Property Management resource to verify goods received match the purchase order at the time of receipt and immediately document receipt of goods in the central system.	1a. UNT Dallas will reorganize the current mailroom into a central receiving unit. One full-time position (Property Manager) will be dedicated to oversee the central receiving area and verify goods received match the purchase order at the time of receipt. This dedicated resource will report to the AVP Finance & Administration as to segregate the duties from Facilities.	Jim Main, Executive VP for Finance and Administration & CFO	9/1/2018 Rev. 03/01/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	2. Asset Management The record of assets in the centralized EIS Asset Management database was not reliable. As of December 1, 2017, there were 146 assets in EIS without a university-generated asset tag number or a vendor-provided service/serial ID. Without an identifying tag number of any kind in the system, locating the device would not be possible. Additionally, UNT Dallas has a five-year refresh cycle whereby all IT devices are scheduled to be replaced every five years. However, IA found 433 IT assets in the system older than five years, some dating back to a purchase date of 2004. This indicates that many items may no longer be with the institution, but the database has not been updated. Also to note, the custodian listed in EIS was an active employee on only 42 of the 1,134 devices or 4%.	High	Recommendations for Chief Financial Officer: 2.1.a. Create a process to require that assets are entered with detail into the centralized system and updated as the device relocates.	1a. UNT Dallas will create a process that requires assets are entered with detail into the centralized system and updated as the device relocates.	Jim Main, Executive VP for Finance and Administration & CFO	11/1/2018 REV. 03/1/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	2. Asset Management The record of assets in the centralized EIS Asset Management database was not reliable. As of December 1, 2017, there were 146 assets in EIS without a university-generated asset tag number or a vendor-provided service/serial ID. Without an identifying tag number of any kind in the system, locating the device would not be possible. Additionally, UNT Dallas has a five-year refresh cycle whereby all IT devices are scheduled to be replaced every five years. However, IA found 433 IT assets in the system older than five years, some dating back to a purchase date of 2004. This indicates that many items may no longer be with the institution, but the database has not been updated. Also to note, the custodian listed in EIS was an active employee on only 42 of the 1,134 devices or 4%.	High	Recommendations for Chief Financial Officer: 2.1.b. Establish controls and check points to verify the accuracy of the assets in the EIS database.	1b. UNT Dallas will establish controls and check points to verify the accuracy of the assets in the EIS database.	Jim Main, Executive VP for Finance and Administration & CFO	11/1/2018 REV. 03/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	2. Asset Management The record of assets in the centralized EIS Asset Management database was not reliable. As of December 1, 2017, there were 146 assets in EIS without a university-generated asset tag number or a vendor-provided service/serial ID. Without an identifying tag number of any kind in the system, locating the device would not be possible. Additionally, UNT Dallas has a five-year refresh cycle whereby all IT devices are scheduled to be replaced every five years. However, IA found 433 IT assets in the system older than five years, some dating back to a purchase date of 2004. This indicates that many items may no longer be with the institution, but the database has not been updated. Also to note, the custodian listed in EIS was an active employee on only 42 of the 1,134 devices or 4%.	High	Recommendations for Chief Financial Officer: 2.1.c. Assign a resource the responsibility of validating all data in the EIS IT Asset Management Center for UNT Dallas assets.	1c. UNT Dallas will dedicate 1 FTE (Property Manager) to validate all data in the EIS IT Asset Management Center for UNT Dallas assets.	Jim Main, Executive VP for Finance and Administration & CFO	12/31/2018 Rev. 08/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	3. Data Destruction UNT Dallas was not destroying data on their devices before the chain of custody exchange to the UNT Property Management Surplus Warehouse in Denton due to a historical arrangement between the parties. UNT Dallas employs a five-year life cycle on IT devices. When a device becomes of age, it is ready for replacement and preparation for the device to be disposed, sold, donated, or reused. UNT Dallas has a relationship with UNT Property Management whereby a Request for Surplus Pickup Form is completed and the UNT Property Management department collects the devices in a university owned vehicle. The pickup form indicates that the devices should be wiped before the transfer, however it was the verbally agreed upon procedure to relinquish the device under the understanding that UNT Property Management department will take care of the data destruction process. According to UNT Property Management, all UNT Dallas device hard drives have been successfully destroyed at the surplus warehouse in Denton.	Moderate	Recommendations for the Office of IT Director: 3.1.a. Adhere to the certification statement on the Request Surplus Pickup chain of custody form to erase hard drives, passwords, and reset security features to factory defaults.	1a. UNT Dallas will create a policy and submit it for approval addressing all of the aforementioned concerns. Once policy is approved, UNT Dallas will conduct training for UNT Dallas IT staff to ensure compliance with policy. While policy is being crafted and implemented, UNT Dallas will create a document articulating and certifying necessary steps have been taken to ensure devices are wiped before transfer to UNT Property Management for destruction.	Kevin Rocha, Director of Office of Information Technology	12/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	3. Data Destruction UNT Dallas was not destroying data on their devices before the chain of custody exchange to the UNT Property Management Surplus Warehouse in Denton due to a historical arrangement between the parties. UNT Dallas employs a five-year life cycle on IT devices. When a device becomes of age, it is ready for replacement and preparation for the device to be disposed, sold, donated, or reused. UNT Dallas has a relationship with UNT Property Management whereby a Request for Surplus Pickup Form is completed and the UNT Property Management department collects the devices in a university owned vehicle. The pickup form indicates that the devices should be wiped before the transfer, however it was the verbally agreed upon procedure to relinquish the device under the understanding that UNT Property Management department will take care of the data destruction process. According to UNT Property Management, all UNT Dallas device hard drives have been successfully destroyed at the surplus warehouse in Denton.	Moderate	Recommendations for the Office of IT Director: 3.1.b. In accordance with the UNT System Information Security Handbook, create a UNT Dallas policy specifically addressing: • the secure destruction of any data commensurate with the value and sensitivity of the information; • all Handbook requirements in section 10.7 Media Handling; 11 of 13 • that the UNT Dallas Office of IT will be responsible for the destruction of data prior to the surplus or disposal of an IT asset; and • the required forms and expected coordination between the Office of IT and the UNT Dallas Property Manager to keep central asset records accurate.	1b. UNT Dallas will create a policy and submit it for approval addressing all of the aforementioned concerns. Once policy is approved, UNT Dallas will conduct training for UNT Dallas IT staff to ensure compliance with policy. While policy is being crafted and implemented, UNT Dallas will create a document articulating and certifying necessary steps have been taken to ensure devices are wiped before transfer to UNT Property Management for destruction.	Kevin Rocha, Director of Office of Information Technology	12/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	4. Outdated Policy UNT Dallas Policy 11.005 Physical Asset Management has not been updated since it was written in 2010. IA found that the policy contained outdated information and was beyond the scope of what a policy should contain. For example, it stated that: "The Purchasing Director is the designated Property Manager for the University." "This inventory will be conducted by each department assigned personal property. The Property Manager shall provide the most recent listing and inventory instructions to each department." "The condition of the property and all discrepancies found in the listing while conducting this inventory will be reported in a fashion detailed in the inventory instructions." The detailed procedures and roles were not an accurate reflection of what was in place. Whether the annual physical inventory is conducted by the individual departments or by the Office of IT and/or property management should not be reflected in the policy. It would be more appropriate for the policy to state that an annual physical inventory will be conducted and what level of verification requirements are set by the State. Therefore a change in the procedure and roles in the process would not require a policy revision, rather they would be reflected in the documented procedures.	Moderate	Recommendation for the Chief Financial Officer: 4.1.a. UNT Dallas will update UNT Dallas Policy 11.005 Physical Asset Management to set the basic requirements needed for asset management to meet the state requirements.	1a. UNT Dallas will review UNT Dallas Policy 11.005, Physical Asset Management and make revisions as necessary to meet the basic state requirements around asset management.	Jim Main, Executive VP for Finance and Administration & CFO	11/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	4. Outdated Policy UNT Dallas Policy 11.005 Physical Asset Management has not been updated since it was written in 2010. IA found that the policy contained outdated information and was beyond the scope of what a policy should contain. For example, it stated that: "The Purchasing Director is the designated Property Manager for the University." "This inventory will be conducted by each department assigned personal property. The Property Manager shall provide the most recent listing and inventory instructions to each department." "The condition of the property and all discrepancies found in the listing while conducting this inventory will be reported in a fashion detailed in the inventory instructions." The detailed procedures and roles were not an accurate reflection of what was in place. Whether the annual physical inventory is conducted by the individual departments or by the Office of IT and/or property management should not be reflected in the policy. It would be more appropriate for the policy to state that an annual physical inventory will be conducted and what level of verification requirements are set by the State. Therefore a change in the procedure and roles in the process would not require a policy revision, rather they would be reflected in the documented procedures.	Moderate	Recommendation for the Chief Financial Officer: 4.1.b. To support the success of the new policy, develop written departmental procedures for the Property Manager to carry out asset management responsibilities.	1b. Departmental procedures will be developed for the Property Manager that align and support UNT Dallas Policy 11.005, Physical Asset Management.	Jim Main, Executive VP for Finance and Administration & CFO	12/1/2018 REV. 03/1/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-018a UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Science	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Science (CoS) does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the College of Science: 1.1.a. CoS should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. Create a Business Continuity Plan by December 19th, 2018 (1/16/18 Audit Exit Conference decision). As of March 30th, 2018, 77% of plan items have been drafted, currently well ahead of schedule.	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018a UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Science	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Science (CoS) does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the College of Science: 1.1.b. CoS should test their BCP once it has been developed.	1b. Test the Business Continuity Plan by May 15th, 2019 (1/16/18 Audit Exit Conference decision). Pending plan creation (see above).	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-018a UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Science	UNT	2. Business Impact Analysis not performed

A Business Impact Analysis has not been performed.
The College of Science (CoS) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority.
Tim Christian is leading the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA), working with the Computing Committee, consisting of representatives from the College of Liberal Arts and Social Sciences (CLASS), CoS, and The Mayborn School of Journalism (Mayborn). | High | Recommendation for Dean of the College of Science:

2.1.a. CoS should perform a BIA to determine critical applications requiring a BCP. | 1a. We agree with the finding and plan to create a Business Impact Analysis (BIA) by May 16th, 2018 (1/16/18 Audit Exit Conference decision).
As of February 24th, 2018, the BIA has been drafted and approved—three times faster than the aforementioned official date.
Expected Implementation Date: Complete | Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT | 5/16/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-018a UNT | Governance and Regulatory Compliance | IT Business Continuity Plan - College of Science | UNT | 3. Individual not assigned to lead Business Continuity Plan

An individual has not been assigned to lead the Business Continuity Plan effort.
As determined during the Entrance Conference, the College of Science (CoS) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college. | Moderate | Recommendation for Dean of the College of Science:

3.1.a. CoS should assign a person or persons to lead the development, maintenance, and testing of the college's BCP. | 1a.Dr. Gao tasked Tim Christian, CoS Senior Assistant Dean for CAS IT, with leading the BCP effort. | Dr. Su Gao, Dean of the College of Science. | 5/22/2018 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018b UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College Liberal Arts and Social Sciences	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. CLASS does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the College of Liberal Arts and Social Sciences: 1.1.a. CLASS should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. Create a Business Continuity Plan by December 19th, 2018 (1/16/18 Audit Exit Conference decision). As of March 30th, 2018, 77% of plan items have been drafted, currently well ahead of schedule.	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018b UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College Liberal Arts and Social Sciences	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. CLASS does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the College of Liberal Arts and Social Sciences: 1.1.b. CLASS should test their BCP once it has been developed.	1b. Test the Business Continuity Plan by May 15th, 2019 (1/16/18 Audit Exit Conference decision). Pending plan creation (see above).	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018b UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College Liberal Arts and Social Sciences	UNT	2. Business Impact Analysis not performed

A Business Impact Analysis has not been performed.
The College of Liberal Arts and Social Sciences (CLASS) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Tim Christian is leading the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA), working with the Computing Committee, consisting of representatives from CLASS, the College of Science (CoS), and The Mayborn School of Journalism (Mayborn). | High | Recommendation for Dean of the College of Liberal Arts and Social Sciences:

2.1.a. CLASS should perform a BIA to determine critical applications requiring a BCP. | 1a. We agree with the finding and plan to create a Business Impact Analysis (BIA) by May 16th, 2018 (1/16/18 Audit Exit Conference decision).
As of February 24th, 2018, the BIA has been drafted and approved—three times faster than the aforementioned official date. | Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT | 5/22/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-018b UNT | Governance and Regulatory Compliance | IT Business Continuity Plan - College Liberal Arts and Social Sciences | UNT | 3. Individual not assigned to lead Business Continuity Plan

An individual has not been assigned to lead the Business Continuity Plan effort.
As determined during the Entrance Conference, the College of Liberal Arts and Social Sciences (CLASS) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college. | Moderate | Recommendation for Dean of the College of Liberal Arts and Social Sciences:

3.1.a. CLASS should assign a person or persons to lead the development, maintenance, and testing of the college's BCP. | 1a. Dean Holdeman tasked Tim Christian, CoS Senior Assistant Dean for CAS IT, with leading the BCP effort. | David Holdeman, Dean of the College of Liberal Arts and Social Sciences | 5/22/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018c UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Mayborn School of Journalism	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. Mayborn does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the Mayborn School of Journal: 1.1.a. Mayborn should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. Create a Business Continuity Plan by December 19th, 2018 (1/16/18 Audit Exit Conference decision). As of March 30th, 2018, 77% of plan items have been drafted, currently well ahead of schedule.	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018c UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Mayborn School of Journalism	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. Mayborn does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the Mayborn School of Journal: 1.1.b. Mayborn should test their BCP once it has been developed.	1b. Test the Business Continuity Plan by May 15th, 2019 (1/16/18 Audit Exit Conference decision). Pending plan creation (see above).	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018c UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Mayborn School of Journalism	UNT	2. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The Mayborn School of Journal (Mayborn) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Tim Christian is leading the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA), working with the Computing Committee, consisting of representatives from the College of Liberal Arts and Social Sciences (CLASS), the College of Science (CoS), and Mayborn.	High	Recommendation for Dean of the Mayborn School of Journal: 2.1.a. Mayborn should perform a BIA to determine critical applications requiring a BCP.	1a. We agree with the finding and plan to create a Business Impact Analysis (BIA) by May 16th, 2018 (1/16/18 Audit Exit Conference decision). As of February 24th, 2018, the BIA has been drafted and approved—three times faster than the aforementioned official date.	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018c UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Mayborn School of Journalism	UNT	3. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the Mayborn School of Journalism (Mayborn) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the Mayborn School of Journalism: 3.1.a. Mayborn should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Dorothy Bland tasked Tim Christian, CoS Senior Assistant Dean for CAS IT, and Douglas Lewis, Computer Lab Manager, Mayborn School of Journalism, with leading the BCP effort.	Dorothy Bland, Dean, Mayborn School of Journalism.	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018f UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Toulouse Graduate School	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The Toulouse Graduate School does not have a Business Continuity Plan (BCP) in place. Natalie Garcia-McIntire is leading the effort to create a BCP and has started contacting the departments and areas in Toulouse to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the Toulouse Graduate School: 1.1.a. Toulouse should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. The BCP for Toulouse Graduate School has been drafted and is currently under review.	Victor Prybutok, Dean, Toulouse Graduate School	7/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018f UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Toulouse Graduate School	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The Toulouse Graduate School does not have a Business Continuity Plan (BCP) in place. Natalie Garcia-McIntire is leading the effort to create a BCP and has started contacting the departments and areas in Toulouse to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the Toulouse Graduate School: 1.1.b. Toulouse should test their BCP once it has been developed.	1b. The BCP will be tested once the review is complete (May 18 slated for testing).	Victor Prybutok, Dean, Toulouse Graduate School	7/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018f UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Toulouse Graduate School	UNT	2. Inventory not performed An inventory of IT services has not been created. The Toulouse Graduate School had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Natalie Garcia-McIntire is leading the BCP effort, and has started evaluating software used by the Toulouse Graduate School to establish which are important to them.	High	Recommendation for Dean of the Toulouse Graduate School: 2.1.a. Toulouse should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. The inventory of all IT applications has been drafted and is currently under review	Victor Prybutok, Dean, Toulouse Graduate School	5/17/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018f UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Toulouse Graduate School	UNT	3. Business Impact Analysis not performed. A Business Impact Analysis has not been performed. The Toulouse Graduate School had not evaluated their application/service inventory, identified all IT applications/services, and risk ranked them for priority. Natalie Garcia-McIntire is leading the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA).	High	Recommendation for Dean of the Toulouse Graduate School: 3.1.a. Toulouse should perform a BIA to determine critical applications requiring a BCP.	1a. The BIA for Toulouse Graduate School has been drafted and is currently under review.	Victor Prybutok, Dean, Toulouse Graduate School	5/17/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018f UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Toulouse Graduate School	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the Toulouse Graduate School had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the Toulouse Graduate School: 4.1.a. Toulouse should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a. Dean Prybutok has assigned Marty Newman and Natalie Garcia-McIntire the task of leading the BCP effort for Toulouse.	Victor Prybutok, Dean, Toulouse Graduate School	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018g UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - TAMS and Honors	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. TAMS and Honors College do not have Business Continuity Plans (BCPs) in place. Roy Zumwalt is leading the BCP effort and has started work on developing a Business Impact Analysis (BIA), working with faculty and staff and other stakeholders within the colleges.	High	Recommendation for Dean of TAMS: 1.1.a. TAMS and Honors College should develop BCPs for critical IT services in the event of a disruption to IT services.	1a. The BCP has been created. It is currently under review of the Dean of TAMS/Honors. We will plan a meeting to review the document and devise a plan for testing. This will include a round table discussion of appropriate actions and an assessment of the appropriate roles for stakeholders in the department.	Roy Zumwalt, Senior IT Support Manager	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018g UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - TAMS and Honors	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. TAMS and Honors College do not have Business Continuity Plans (BCPs) in place. Roy Zumwalt is leading the BCP effort and has started work on developing a Business Impact Analysis (BIA), working with faculty and staff and other stakeholders within the colleges.	High	Recommendation for Dean of TAMS: 1.1.b. TAMS and Honors College should test their BCPs once they have been developed.	1a. The BCP has been created. It is currently under review of the Dean of TAMS/Honors. We will plan a meeting to review the document and devise a plan for testing. This will include a round table discussion of appropriate actions and an assessment of the appropriate roles for stakeholders in the department.	Roy Zumwalt, Senior IT Support Manager	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018g UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - TAMS and Honors	UNT	2. Inventory not performed An inventory of IT services has not been created. TAMS and Honors College had not evaluated their application/service inventory, identified their mission-critical IT applications/services, and risk ranked them for priority. Roy Zumwalt is leading the BCP effort and has started work creating a complete list of applications/services used within TAMS and Honors College.	High	Recommendation for Dean of TAMS: 2.1.a. TAMS and Honors College should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. The application/service inventory has been completed. While additions/changes may occur over time, the current inventory incorporates critical and tangential services for TAMS/Honors. The inventory includes services housed in TAMS, Honors College, Office for Nationally Competitive Scholarships, Terry Foundation, McNair Scholars Program.	Roy Zumwalt, Senior IT Support Manager	5/22/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018g UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - TAMS and Honors	UNT	3. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The TAMS and Honors College had not evaluated their application/service inventory, identified their mission-critical IT applications/services, and risk ranked them for priority. Roy Zumwalt is leading the BCP effort and has started work on a Business Impact Analysis (BIA), working with faculty and staff and other stakeholders within the colleges.	High	Recommendation for Dean of TAMS: 3.1.a. TAMS and Honors College should perform BIAs to determine critical applications requiring a BCP.	1a. The BIA has been performed for TAMS/Honors. The BIA has been incorporated into the BCP and includes the scope, prioritization, relevance and course of action for listed services and applications. Step by step guidance is provided for each application/service based on criticality in the event of an outage. Many systems hosted by UNT IT Shared Service are listed as well as they are crucial for continued success of the TAMS/Honors programs.	Roy Zumwalt, Senior IT Support Manager	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018g UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - TAMS and Honors	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, TAMS and Honors College had not assigned a person or persons the responsibility for developing, maintaining, and testing BCPs for the colleges.	Moderate	Recommendation for Dean of TAMS: 4.1.a. TAMS and Honors College should assign a person or persons to lead the development, maintenance, and testing of the BCPs.	1a.Dr. Glenisson tasked Roy Zumwalt, Senior IT Support Manager, TAMS, with leading the BCP effort.	Dr. Glenisson de Oliveira, Dean of TAMS	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018h UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Libraries	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The UNT Libraries Business Continuity Plan (BCP) does not address a strategy for the continuation of business in the event of disruption of IT services. The Library does have a Disaster Recovery Plan, but not specific steps to continue business in the event of an IT outage.	High	Recommendation for Dean of the UNT Libraries: 1.1.a. UNT Libraries should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. We will provide a completed and tested BCP for the UNT Libraries to UNT System Internal Audit representatives, Sue Pagel and Mickie Tate, based on your comments to us at our meeting on February 13, 2018.	Scott Jackson, Assistant Dean for Facilities and Systems, UNT Libraries (also involved – Jeffrey Guintivano, Senior Systems Integration Manager, Cathy Hartman, Interim Dean of Libraries)	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018h UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Libraries	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The UNT Libraries Business Continuity Plan (BCP) does not address a strategy for the continuation of business in the event of disruption of IT services. The Library does have a Disaster Recovery Plan, but not specific steps to continue business in the event of an IT outage.	High	Recommendation for Dean of the UNT Libraries: 1.1.b. UNT Libraries should test their BCP once it has been developed.	1b. We will provide a completed and tested BCP for the UNT Libraries to UNT System Internal Audit representatives, Sue Pagel and Mickie Tate, based on your comments to us at our meeting on February 13, 2018.	Scott Jackson, Assistant Dean for Facilities and Systems, UNT Libraries (also involved – Jeffrey Guintivano, Senior Systems Integration Manager, Cathy Hartman, Interim Dean of Libraries)	5/22/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018h UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Libraries	UNT	2. Business Impact Analysis not performed. The Business Impact Analysis performed does not address critical IT applications/software essential to the mission of UNT Libraries. The UNT Libraries Business Impact Analysis (BIA) does not include an assessment of critical IT applications essential to its mission in the event IT outage. The BIA analysis in place only addresses an assessment of business units.	High	Recommendation for Dean of the UNT Libraries: 2.1.a. UNT Libraries should perform a BIA to determine critical IT applications requiring a BCP.	1a. We will complete a BIA for the UNT Libraries to the UNT System Internal Audit representatives, Sue Pagel and Mickie Tate, based on your comments to us at our meeting on February 13, 2018.	Scott Jackson, Assistant Dean for Facilities and Systems, UNT Libraries (also involved – Jeffrey Guintivano, Senior Systems Integration Manager, Cathy Hartman, Interim Dean of Libraries)	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018i UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Engineering	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. CENG does not have a Business Continuity Plan (BCP) in place. Jim Byford is leading the effort to create a BCP and has made a draft from which the College will work from to finalize a BCP.	High	Recommendation for Dean of the College of Engineering: 1.1.a. CENG should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. CENG created a BCP. CENG created a list of critical applications used within the college. This includes applications provided and supported by IT Shared Services. IT Shared service applications are addressed in their own BCP. Only broad mention of impact and action is shown in the CENG BCP. The focus is on applications that are managed/hosted within the college of engineering. The BCP includes information for each application: affected customers, impact, severity, response time, target and responsibility. After creating a list of applications hosted within the college, informal discussions with various faculty/staff were conducted to assist with determining impact of software list included in BCP. This assisted in determining if initial assessment needed adjusting. In addition, questions were posed regarding alternative plans if application(s) were unavailable which also assisted with assessing criticality and response times for bringing systems back online.	Jim Byford, IT Support Manager	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018i UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Engineering	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. CENG does not have a Business Continuity Plan (BCP) in place. Jim Byford is leading the effort to create a BCP and has made a draft from which the College will work from to finalize a BCP.	High	Recommendation for Dean of the College of Engineering: 1.1.b. CENG should test their BCP once it has been developed.	1b. CENG created a BCP. CENG created a list of critical applications used within the college. This includes applications provided and supported by IT Shared Services. IT Shared service applications are addressed in their own BCP. Only broad mention of impact and action is shown in the CENG BCP. The focus is on applications that are managed/hosted within the college of engineering. The BCP includes information for each application: affected customers, impact, severity, response time, target and responsibility. After creating a list of applications hosted within the college, informal discussions with various faculty/staff were conducted to assist with determining impact of software list included in BCP. This assisted in determining if initial assessment needed adjusting. In addition, questions were posed regarding alternative plans if application(s) were unavailable which also assisted with assessing criticality and response times for bringing systems back online.	Jim Byford, IT Support Manager	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018i UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Engineering	UNT	2. Inventory not performed An inventory of IT services has not been created. The College of Engineering (CENG) had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Jim Byford is leading the BCP effort, and has started evaluating software used by College of Engineering to establish which are important to them.	High	Recommendation for Dean of the College of Engineering: 2.1.a. CENG should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. Thorough review of priority was conducted to assess and prioritize impact on the college in different levels (i.e. college-wide, departmental, research and impact in research, etc.). Applications used by the entire college have more impact. Other applications at the departmental level are categorized based on volume of use. Research based applications are assessed on computational use. A summary is provided to explain tables and application class levels.	Jim Byford, IT Support Manager	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018i UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Engineering	UNT	3. Business Impact Analysis not performed

A Business Impact Analysis has not been performed.
The College of Engineering (CENG) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority.
Jim Byford is leading the BCP effort, and has started work on a Business Impact Analysis (BIA). | High | Recommendation for Dean of the College of Engineering:

3.1.a. CENG should perform a BIA to determine critical applications requiring a BCP. | 1a. A BIA was conducted to determine a list of applications that should be included in the BCP. The initial list was generated by Jim Byford (IT Manager) with additional feedback from Costas Tsatsoulis (Dean of the College of Engineering). | Costas Tsatsoulis (Dean) and Jim Byford (IT Manager) | 5/22/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-018i UNT | Governance and Regulatory Compliance | IT Business Continuity Plan - College of Engineering | UNT | 4. Individual not assigned to lead Business Continuity Plan

An individual has not been assigned to lead the Business Continuity Plan effort.
As determined during the Entrance Conference, the College of Engineering (CENG) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college. | Moderate | Recommendation for Dean of the College of Engineering:

4.1.a. CENG should assign a person or persons to lead the development, maintenance, and testing of the college's BCP. | 1a.Dean Tsatsoulis tasked Jim Byford, Senior IT Support Director, College of Engineering, with leading the BCP effort. | Costas Tsatsoulis, Dean of the College of Engineering | 5/22/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018j UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Health and Public Service	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. HPS does not have a Business Continuity Plan (BCP) in place. Jackie Thames is leading the effort to create a BCP and has started contacting the departments and areas in the College of Health and Public Service (HPS) to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Health and Public Service: 1.1.a. HPS should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. Draft of the HPS BCP is complete. Review by department representatives and tabletop exercise testing are planned for April 2018, with final BCP completed May 2018.	Linda Holloway, Dean, College of Health and Public Service	5/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018j UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Health and Public Service	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. HPS does not have a Business Continuity Plan (BCP) in place. Jackie Thames is leading the effort to create a BCP and has started contacting the departments and areas in the College of Health and Public Service (HPS) to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Health and Public Service: 1.1.b. HPS should test their BCP once it has been developed.	1b. Draft of the HPS BCP is complete. Review by department representatives and tabletop exercise testing are planned for April 2018, with final BCP completed May 2018.	Linda Holloway, Dean, College of Health and Public Service	5/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018j UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Health and Public Service	UNT	2. Business Impact Analysis not performed. A Business Impact Analysis has not been performed. The College of Health and Public Service (HPS) had not evaluated their application/service inventory, identified all IT applications/services, and risk ranked them for priority. Jackie Thames, Senior IT Support Manager is leading the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA), by creating a committee made up of staff from all the departments and areas in the College of Health and Public Service to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Health and Public Service: 2.1.a. HPS should perform a BIA to determine critical applications requiring a BCP.	1a. Draft of the HPS BIA is complete. Review by department representatives and tabletop exercise testing are planned for April 2018, with final BIA completed with the BCP in May 2018.	Linda Holloway, Dean, College of Health and Public Service	5/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018j UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Health and Public Service	UNT	3. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Health and Public Service (HPS) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Health and Public Service: 3.1.a. HPS should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Dean Holloway tasked Jackie Thames, Senior IT support Manager with leading the BCP effort.	Linda Holloway, Dean, College of Health and Public Service	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018k UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Merchandising Hospitality & Tourism	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Merchandising, Hospitality & Tourism (CMHT) does not have a BCP in place. Sampath Pamidimukkala is leading the effort to create a BCP and has started working on a team consisting of representatives from faculty and administration.	High	Recommendation for Dean of College of Merchandising, Hospitality & Tourism: 1.1.a. CMHT should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. BCP created on March 19th and revised on March 29th. Tested BCP by working with faculty and staff to make sure the process set in place will work.	Sampath Pamidimukkala, Senior IT Support Manager	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018k UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Merchandising Hospitality & Tourism	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Merchandising, Hospitality & Tourism (CMHT) does not have a BCP in place. Sampath Pamidimukkala is leading the effort to create a BCP and has started working on a team consisting of representatives from faculty and administration.	High	Recommendation for Dean of College of Merchandising, Hospitality & Tourism: 1.1.b. CMHT should test its BCP once it has been developed.	1b. BCP created on March 19th and revised on March 29th. Tested BCP by working with faculty and staff to make sure the process set in place will work.	Sampath Pamidimukkala, Senior IT Support Manager	5/22/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018k UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Merchandising Hospitality & Tourism	UNT	2. Inventory not performed An inventory of IT services has not been created. The College of Merchandising, Hospitality & Tourism (CMHT) had not created an inventory, identifying all IT applications and services used by their faculty, staff, and students. Sampath Pamidimukkala is leading the BCP effort and has started work creating a complete list of applications/services used within CHMT.	High	Recommendation for Dean of College of Merchandising, Hospitality & Tourism: 2.1.a. CMHT should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. Inventory of IT services has been conducted starting in February 2018 and completed it on March 19, 2018	Sampath Pamidimukkala, Senior IT Support Manager	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018k UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Merchandising Hospitality & Tourism	UNT	3. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The College of Merchandising, Hospitality & Tourism (CMHT) had not evaluated their application/service inventory, identified their mission-critical IT applications/services, and risk ranked them for priority. Sampath Pamidimukkala is leading the Business Continuity Plan (BCP) effort. He has started work on a Business Impact Analysis (BIA), with a team consisting of representatives from faculty and administration, and other stakeholders within the University.	High	Recommendation for Dean of College of Merchandising, Hospitality & Tourism: 3.1.a. CMHT should perform a BIA to determine critical applications requiring a BCP.	1a. Business Impact Analysis is complete. Created BIA during February and March of 2018, by working with the faculty and staff of CMHT.	Sampath Pamidimukkala, Senior IT Support Manager	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018k UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Merchandising Hospitality & Tourism	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Merchandising, Hospitality & Tourism (CMHT) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of College of Merchandising, Hospitality & Tourism: 4.1.a. CMHT should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Dr. Forney tasked Sampath Pamidimukkala, CMHT Senior IT Support manager, with leading the BCP effort.	Dr. Judith Forney, Dean of College of Merchandising, Hospitality & Tourism.	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018l UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Information	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Information (COI) does not have a Business Continuity Plan (BCP) in place. Gary Mathews is creating a BCP and has started contacting the departments and areas within the College of Information to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Information: 1.1.a. COI will create and test a new BCP.	1a. COI will create and test a new BCP.	Kinshuk, Dean, College of Information	Exp. Impl. Date: 6/30/2018 Rev. Impl. Date: 10/20/18	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018l UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Information	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Information (COI) does not have a Business Continuity Plan (BCP) in place. Gary Mathews is creating a BCP and has started contacting the departments and areas within the College of Information to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Information: 1.1.b. COI should test their BCP once it has been developed.	1b. COI will create and test a new BCP.	Kinshuk, Dean, College of Information	Exp. Impl. Date: 6/30/2018 Rev. Impl. Date: 10/20/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018l UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Information	UNT	2. Inventory not performed An inventory of IT services has not been created. The College of Information (COI) had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Gary Mathews is managing the BCP effort, and has started evaluating software used by the College of Information to establish which are important to them.	High	Recommendation for Dean of the College of Information: 2.1.a. COI should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. COI will complete an updated inventory of all IT assets, applications and services.	Kinshuk, Dean, College of Information	4/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018l UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Information	UNT	3. Business Impact Analysis not performed. A Business Impact Analysis has not been performed. The College of Information (COI) had not evaluated their application/service inventory, identified all IT applications/services, and risk ranked them for priority. Gary Matthews is managing the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA).	High	y	1a. COI will complete a BIA to identify critical IT assets, applications and services to include in the BCP.	Kinshuk, Dean, College of Information	Exp. Impl. Date: 5/30/2018 Rev. Impl. Date: 09/25/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018l UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Information	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College Information (COI) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Information: 4.1.a. COI should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a. Dean Kinshuk took on the task of leading the BCP effort, tasking Gary Mathews with creating the plan.	Kinshuk, Dean, College of Information	5/22/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018m UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - CVAD	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Visual Arts and Design (CVAD) does not have a Business Continuity Plan (BCP) in place. Eric Ligon and Michael Baggett are leading the effort to create a BCP and have started contacting the departments and areas in the College of Visual Arts and Design to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Visual Arts and Design: 1.1.a. CVAD should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. The College of Visual Arts and Design does not have a formal Business Continuity Plan in place. However, we do have continuity plans regarding IT, our academic mission and our business practice. As the college is currently undergoing a major renovation/construction project and will be undergoing two major moves (the first over the summer, and the second over winter 2018 break), it will be difficult for us to create a final, formal business continuity plan until we are fully at home in our new facilities. Therefore, it is our intention to work on our plan in three phases. 1. Short-term: at the beginning of summer 2018, we will have plans in place to accommodate our business enterprise and classes as we vacate the current Art Building and move into temporary spaces. 2. Mid-term: Fall 2018, we will revise our plans to accommodate the business and educational enterprises of the college while the majority of the staff in the college will be housed in temporary offices, faculty will be without offices on campus, and many programs and classrooms will be in temporary locations. 3. Long-term: In January 2019, we will all move into our final locations and offices. We believe that there will need to be adjustments to our Business Continuity Plan at each stage to accommodate the foreseen and unforeseen complications as part of this move.	Greg Watts, Dean, College of Visual Arts and Design	3/22/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018m UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - CVAD	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Visual Arts and Design (CVAD) does not have a Business Continuity Plan (BCP) in place. Eric Ligon and Michael Baggett are leading the effort to create a BCP and have started contacting the departments and areas in the College of Visual Arts and Design to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Visual Arts and Design: 1.1.b. CVAD should test their BCP once it has been developed.	1a. The College of Visual Arts and Design does not have a formal Business Continuity Plan in place. However, we do have continuity plans regarding IT, our academic mission and our business practice. As the college is currently undergoing a major renovation/construction project and will be undergoing two major moves (the first over the summer, and the second over winter 2018 break), it will be difficult for us to create a final, formal business continuity plan until we are fully at home in our new facilities. Therefore, it is our intention to work on our plan in three phases. 1. Short-term: at the beginning of summer 2018, we will have plans in place to accommodate our business enterprise and classes as we vacate the current Art Building and move into temporary spaces. 2. Mid-term: Fall 2018, we will revise our plans to accommodate the business and educational enterprises of the college while the majority of the staff in the college will be housed in temporary offices, faculty will be without offices on campus, and many programs and classrooms will be in temporary locations. 3. Long-term: In January 2019, we will all move into our final locations and offices. We believe that there will need to be adjustments to our Business Continuity Plan at each stage to accommodate the foreseen and unforeseen complications as part of this move.	Greg Watts, Dean, College of Visual Arts and Design	3/22/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018m UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - CVAD	UNT	2. Business Impact Analysis not performed. A Business Impact Analysis has not been performed. The College of Visual Arts and Design (CVAD) had not evaluated their application/service inventory, identified all IT applications/services, and risk ranked them for priority. Eric Ligon and Michael Baggett are leading the Business Continuity Plan (BCP) effort, and have started work on a Business Impact Analysis (BIA).	High	Recommendation for Dean of the College of Visual Arts and Design: 2.1.a. CVAD should perform a BIA to determine critical applications requiring a BCP.	1a. As stated above, the Business Impact Analysis will be a moving target for the college as we proceed through each phase of our upcoming moves until we are in our final locations in January 2019. It is our plan to develop a BIA to determine critical applications within the college as accurately as possible within 4-6 weeks of each of the respective moves. Expected Implementation Date: Short-term: 4th week in July, 2018; Mid-term: early October, 2018; Long-term: early February, 2019.	Greg Watts, Dean, College of Visual Arts and Design	2/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018m UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - CVAD	UNT	3. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Visual Arts and Design (CVAD) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Visual Arts and Design: 3.1.a. CVAD should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a. Management has taken appropriate action, assigning Eric Ligon and Michael Baggett to lead the BCP effort for the college.	Greg Watts, Dean, College of Visual Arts and Design	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018n UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Music	UNT	1. Business Continuity Plan not created

A Business Continuity Plan has not been created and tested. The College of Music (COM) does not have a Business Continuity Plan (BCP) in place. Jon Nelson is leading the effort to create a BCP and has made a draft from which the College will work from to finalize a BCP. | High | Recommendation for Dean of the College of Music:

1.1.a. COM should develop a BCP for critical IT services in the event of a disruption to IT services. | 1a. The draft of the College of Music Business Continuity Plan (BCP) was completed on March 28, 2018. BCP review will be completed by May 1, 2018 and BCP testing will commence. Testing will be completed by August 31, 2018. | Jon Nelson, Associate Dean for Operations | 8/31/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-018n UNT | Governance and Regulatory Compliance | IT Business Continuity Plan - College of Music | UNT | 1. Business Continuity Plan not created

A Business Continuity Plan has not been created and tested. The College of Music (COM) does not have a Business Continuity Plan (BCP) in place. Jon Nelson is leading the effort to create a BCP and has made a draft from which the College will work from to finalize a BCP. | High | Recommendation for Dean of the College of Music:

1.1.b. COM should test their BCP once it has been developed. | 1b. The draft of the College of Music Business Continuity Plan (BCP) was completed on March 28, 2018. BCP review will be completed by May 1, 2018 and BCP testing will commence. Testing will be completed by August 31, 2018. | Jon Nelson, Associate Dean for Operations | 8/31/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018n UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Music	UNT	2. Inventory not performed An inventory of IT services has not been created. COM had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Jon Nelson is leading the BCP effort, and has started evaluating software used by the College of Music to establish which are important to them.	High	Recommendation for Dean of the College of Music: 2.1.a. COM should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. The inventory of College of Music IT services and applications was completed on March 28, 2018.	Jon Nelson, Associate Dean for Operations	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018n UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Music	UNT	3. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The College of Music (COM) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Jon Nelson is leading the BCP effort, and has started work on a Business Impact Analysis (BIA).	High	Recommendation for Dean of the College of Music: 3.1.a. COM should perform a BIA to determine critical applications requiring a BCP.	1a. The College of Music Business Impact Analysis (BIA) was completed on March 28, 2018.	Jon Nelson, Associate Dean for Operations	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018n UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Music	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Music (COM) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Music: 4.1.a. COM should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Associate Dean Nelson accepted task to lead the BCP effort.	Jon Nelson, Associate Dean of the College of Music.	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-406 HSC	Governance and Regulatory Compliance	Provost Transition Audit	UNTHSC	1. Cash Handling Cash handling procedures in the Faculty Affairs Department are not adequate during the billing, collection, receipting, depositing, and reconciliation of room rental fees. Faculty Affairs is responsible for the scheduling of facility room reservations throughout campus utilizing the Event Management System. Rental fees are billed and collected for private events according to established guidelines. Specifically, the following were noted: • There is limited segregation of duties for the collecting, recording, and depositing of cash collections. Specifically, the Room Scheduling Coordinator records all transactions and charges to the Event Management System, performs all collection activities, physically handles and independently safeguards all funds collected, and prepares all deposits. • A Cash Receipt Log is not maintained. All collections are recorded to the Event Management System as received, and the updated Confirmation Summary serves as the receipt for the payer for specific room reservations. However, a summary of all payments posted is not generated from the system. • There is not a reconciliation of system events and payments recorded to the system to actual total deposits (i.e. no confirmation that the deposit is complete). • The billing statement sent to external parties does not instruct the payer to make check payments to UNTHSC. • Checks are not restrictively endorsed immediately upon receipt.	High	Recommendation for the Interim Provost and Faculty Affairs Manager: 1.1.a. Work with the UNTHSC Vice President for Finance & Planning and the UNTS Associate Controller UNTHSC to assist you in establishing departmental cash controls procedures to include but not limited to: • Ensure that employees handling cash receive adequate cash handling training. • Update the billing statement language to clearly instruct check payments to be made to UNTHSC. • Establish a Cash Receipt Log for all funds coming into Faculty Affairs, and assign the duty of maintaining the log to someone other than the Room Scheduling Coordinator. • Establish a method to independently reconcile all payments recorded to the Event Management System to actual deposits. • Obtain a restrictive endorsement stamp for use on check payments received by the department. • Require timely deposit of funds on hand in accordance with UNTHSC cash handling procedures.	1a. The Faculty Affairs Manager will work with the UNTHSC Vice President for Finance & Planning and the UNTS Associate Controller UNTHSC to establish departmental cash controls procedures that comply with the official UNTHSC Cash Handling Controls Policy that is currently in development. • The billing statement has been updated and instructs check payments to be made to UNTHSC. • A restrictive endorsement stamp will be used on check payments received. • Cash (Check) Receipt Logs will be maintained for funds coming into the department and will be maintained by someone other than the Room Scheduling Coordinator. • Timely deposits of funds on hand will be made in accordance with UNTHSC cash handling procedures. • Queries will be made in the Event Management System to allow for reconciliation of invoiced payments received to actual cashier deposits. • Faculty Affairs employees will be required to annually receive future cash handling training once implemented.	Dr. Charles Taylor, Provost and Executive Vice President for Academic Affairs and Jackie Williams, Faculty Affairs Manager	12/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-406 HSC	Governance and Regulatory Compliance	Provost Transition Audit	UNTHSC	1. Cash Handling Cash handling procedures in the Faculty Affairs Department are not adequate during the billing, collection, receipting, depositing, and reconciliation of room rental fees. Faculty Affairs is responsible for the scheduling of facility room reservations throughout campus utilizing the Event Management System. Rental fees are billed and collected for private events according to established guidelines. Specifically, the following were noted: • There is limited segregation of duties for the collecting, recording, and depositing of cash collections. Specifically, the Room Scheduling Coordinator records all transactions and charges to the Event Management System, performs all collection activities, physically handles and independently safeguards all funds collected, and prepares all deposits. • A Cash Receipt Log is not maintained. All collections are recorded to the Event Management System as received, and the updated Confirmation Summary serves as the receipt for the payer for specific room reservations. However, a summary of all payments posted is not generated from the system. • There is not a reconciliation of system events and payments recorded to the system to actual total deposits (i.e. no confirmation that the deposit is complete). • The billing statement sent to external parties does not instruct the payer to make check payments to UNTHSC. • Checks are not restrictively endorsed immediately upon receipt.	High	Recommendations for the UNTHSC Vice President for Finance & Planning and the UNTS Associate Controller at UNTHSC: 1.2.a. Utilize the UNT System 04.302 Cash Handling Controls as a guide to develop Cash Handling Control policies and procedures for UNTHSC.	2a. Cash Handling Control policies and procedures will be developed using the UNT System 04.302 Cash Handling Controls policy as a guide.	Geoffrey Scarpelli, Vice President Finance & Planning and Paula Welch, UNT System Associate Controller at UNTHSC	12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-406 HSC	Governance and Regulatory Compliance	Provost Transition Audit	UNTHSC	1. Cash Handling Cash handling procedures in the Faculty Affairs Department are not adequate during the billing, collection, receipting, depositing, and reconciliation of room rental fees. Faculty Affairs is responsible for the scheduling of facility room reservations throughout campus utilizing the Event Management System. Rental fees are billed and collected for private events according to established guidelines. Specifically, the following were noted: • There is limited segregation of duties for the collecting, recording, and depositing of cash collections. Specifically, the Room Scheduling Coordinator records all transactions and charges to the Event Management System, performs all collection activities, physically handles and independently safeguards all funds collected, and prepares all deposits. • A Cash Receipt Log is not maintained. All collections are recorded to the Event Management System as received, and the updated Confirmation Summary serves as the receipt for the payer for specific room reservations. However, a summary of all payments posted is not generated from the system. • There is not a reconciliation of system events and payments recorded to the system to actual total deposits (i.e. no confirmation that the deposit is complete). • The billing statement sent to external parties does not instruct the payer to make check payments to UNTHSC. • Checks are not restrictively endorsed immediately upon receipt.	High	Recommendations for the UNTHSC Vice President for Finance & Planning and the UNTS Associate Controller at UNTHSC: 1.2.b. Communicate to all employees handling cash at UNTHSC the updated policies and procedures to assist them in fulfilling their cash handling responsibilities.	2b. The final Cash Handling Control policies and procedures will be provided to all employees handling cash in order to assist them with their cash handling responsibilities.	Geoffrey Scarpelli, Vice President Finance & Planning and Paula Welch, UNT System Associate Controller at UNTHSC	12/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-406 HSC	Governance and Regulatory Compliance	Provost Transition Audit	UNTHSC	1. Cash Handling Cash handling procedures in the Faculty Affairs Department are not adequate during the billing, collection, receipting, depositing, and reconciliation of room rental fees. Faculty Affairs is responsible for the scheduling of facility room reservations throughout campus utilizing the Event Management System. Rental fees are billed and collected for private events according to established guidelines. Specifically, the following were noted: • There is limited segregation of duties for the collecting, recording, and depositing of cash collections. Specifically, the Room Scheduling Coordinator records all transactions and charges to the Event Management System, performs all collection activities, physically handles and independently safeguards all funds collected, and prepares all deposits. • A Cash Receipt Log is not maintained. All collections are recorded to the Event Management System as received, and the updated Confirmation Summary serves as the receipt for the payer for specific room reservations. However, a summary of all payments posted is not generated from the system. • There is not a reconciliation of system events and payments recorded to the system to actual total deposits (i.e. no confirmation that the deposit is complete). • The billing statement sent to external parties does not instruct the payer to make check payments to UNTHSC. • Checks are not restrictively endorsed immediately upon receipt.	High	Recommendations for the UNTHSC Vice President for Finance & Planning and the UNTS Associate Controller at UNTHSC: 1.2.c. Develop an annual mandatory cash handling training for all employees handling cash.	2c. Training will be developed based on the final Cash Handling Control policies and procedures and mandatory training will be required, at least annually, for all employees handling cash.	Geoffrey Scarpelli, Vice President Finance & Planning and Paula Welch, UNT System Associate Controller at UNTHSC	Exp. Imp. Date: 12/31/2018 Rev, Imp. Date: 05/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-404 DAL	Governance and Regulatory Compliance	Data Security for Network Multifunction Printers (MAS)	UNT Dallas	No observations. This was a management advisory service (MAS).	NA	NA	NA	NA	NA	N/A

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Internal	UNT System Internal Audit	Fiscal Year 2018	N/A	Governance and Regulatory Compliance	UNT Dallas Monitoring Printer Usage	UNT Dallas	No observations. This was a management advisory service (MAS).	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2018	N/A	Governance and Regulatory Compliance	University - Owned Cell Phone Billing Process (MAS)	UNT Dallas	No observations. This was a management advisory service (MAS).	NA	NA	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	1. Life Safety There are no fire sprinkler and full-coverage fire detection systems in Oak Street Hall and Oak Street Annex. On August 9, 2017, the UNT System Fire Marshal performed a high-level life-safety inspection walkthrough of Oak Street Hall and Oak Street Annex. The project is titled UNT Oak Street Hall and Oak Street Annex – Review for Major Life Safety Issues. The purpose of the inspection was to address critical life-safety deficiencies in the buildings. The inspection identified critical life-safety deficiencies, including, but not limited to the following: ⊠ Lack of automatic fire sprinkler system; ⊠ Lack of full-coverage fire detection system (currently, there is partial detection system coverage); ⊠ Improper ventilation (pertaining to a life-safety fire risk); ⊠ Natural gas-like smell detected in the outdoor kiln area; ⊠ Gas pipes positioned over outdoor kilns; and ⊠ Inadequate barriers/protection and warning signs for outdoor kilns. According to the Associate Dean of Administrative Affairs of the College of Visual Arts and Design, some of the items identified in the report were corrected and some remain unaddressed.	High	Recommendation for Jennifer Cowley, Provost and Vice President for Academic Affairs: 1.1.a. Collaborate with the UNT Vice President for Finance and Administration, and the Dean of the College of Visual Arts and Design to develop a plan to correct the life-safety deficiencies as related to fire sprinkler and detection systems.	1a. Actions have been taken to address as many of the life and safety issues as possible, including for example, moving a gas line. The College of Visual Arts and Design, in partnership with UNT Facilities and Academic Affairs is evaluating alternatives for a new facility to allow for the vacating of the existing facility.	Jennifer Cowley, Provost and Vice President for Academic Affairs	8/31/2018 Rev. 12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	2. Chemical Inventory A consolidated chemical inventory for all University labs is not maintained. Currently, RMS uses a spreadsheet program to track the chemical inventory. Based on Internal Audit's conversation with the Director of Environmental Risk, academic departments have historically had issues maintaining a chemical inventory and submitting the inventory results to Risk Management Services (RMS). While Chemistry and Physics have addressed their chemical inventory issues, other academic departments are in the process of developing inventory processes and procedures to achieve compliance. Internal Audit noted that RMS does not currently have a standard operating procedure that specifically addresses chemical inventories in labs. According to the Director of Environmental Risk, tracking of chemical inventory is in the infancy stage. Additionally, the current process for tracking chemical inventory is manual.	High	Recommendations for Scott Dunkle, Director of Environmental Risk: 2.1.a. Require that all academic departments submit a chemical inventory to RMS.	1a. As of October 2017, RMS has been working with academic departments to obtain complete chemical inventories with an expectation that these remain current moving forward. Inventories have been completed in Chemistry, Physics, and portions of the Biological Sciences, with efforts at Discovery Park now beginning. Previous inventories had been maintained through purchase requests.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer	Exp. Imp. Date: 10/1/2018 Rev. Imp. Date: 12/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	2. Chemical Inventory

A consolidated chemical inventory for all University labs is not maintained.
Currently, RMS uses a spreadsheet program to track the chemical inventory.
Based on Internal Audit's conversation with the Director of Environmental Risk, academic departments have historically had issues maintaining a chemical inventory and submitting the inventory results to Risk Management Services (RMS). While Chemistry and Physics have addressed their chemical inventory issues, other academic departments are in the process of developing inventory processes and procedures to achieve compliance.
Internal Audit noted that RMS does not currently have a standard operating procedure that specifically addresses chemical inventories in labs. According to the Director of Environmental Risk, tracking of chemical inventory is in the infancy stage. Additionally, the current process for tracking chemical inventory is manual. | High | Recommendations for Scott Dunkle, Director of Environmental Risk:

2.1.b. Develop a standard operating procedure that addresses chemical inventory in labs. | 1b. A standard operating procedure will be drafted that addresses chemical inventories in labs. | Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer | 10/1/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-020 UNT | Governance and Regulatory Compliance | Student Awareness and Training - Lab Safety Audit | UNT | 2. Chemical Inventory

A consolidated chemical inventory for all University labs is not maintained.
Currently, RMS uses a spreadsheet program to track the chemical inventory.
Based on Internal Audit's conversation with the Director of Environmental Risk, academic departments have historically had issues maintaining a chemical inventory and submitting the inventory results to Risk Management Services (RMS). While Chemistry and Physics have addressed their chemical inventory issues, other academic departments are in the process of developing inventory processes and procedures to achieve compliance.
Internal Audit noted that RMS does not currently have a standard operating procedure that specifically addresses chemical inventories in labs. According to the Director of Environmental Risk, tracking of chemical inventory is in the infancy stage. Additionally, the current process for tracking chemical inventory is manual. | High | Recommendations for Scott Dunkle, Director of Environmental Risk:

2.1.c. Acquire a software program to track chemical inventory University-wide. | 1c. A software program has already been acquired within RMS that will be utilized to track chemical inventories. | Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer | 10/1/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	3. Emergency Contact Lists Emergency contact lists on lab doors were missing or contained outdated information. In addition, Risk Management Services does not have a comprehensive listing of lab managers. Emergency contact lists generally contain phone numbers for UNT Police Department, Denton Police Department, Denton Fire Department, Risk Management Services (RMS), and Poison Control among others. During walkthroughs of Chemistry, Engineering, and Studio Art labs, Internal Audit observed the following: ⬚ Multiple labs did not have an emergency contact list posted either on the outside or inside lab entrance door or wall. ⬚ Emergency contact lists contained outdated names and contact information. For example, the RMS contact on several emergency contact lists was an individual who is no longer employed at UNT. Based on discussion with the Discovery Park RMS Lab Safety Officer, there is not a listing of lab managers for labs at Discovery Park. The Chemical Hygiene Officer for RMS stated that there is a listing of lab managers for Chemistry, Physics, and Studio Art labs.	High	Recommendations for Scott Dunkle, Director of Environmental Risk: 3.1.a. Ensure that accurate and up-to-date emergency contact lists are posted on outside lab doors.	1a. As of January 2018, RMS initiated a project to develop consistent laboratory door signage that includes the name of the principal investigator (PI) or lab manager, emergency contact information, as well as the potential hazards that lie within the given lab. The majority of these new door signs have been installed and RMS is currently working with Facilities and the remaining departments/PIs/lab managers to complete the project. PIs and lab managers are expected to update the signage when personnel change at least annually. RMS will inspect signage during regular laboratory audits.	Scott Dunkle, Director, Environmental Risk; Fatima Adeyemo, Radiation Safety Officer	Exp. Imp. Date: 8/1/2018 Rev. Imp. Date: 12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	3. Emergency Contact Lists Emergency contact lists on lab doors were missing or contained outdated information. In addition, Risk Management Services does not have a comprehensive listing of lab managers. Emergency contact lists generally contain phone numbers for UNT Police Department, Denton Police Department, Denton Fire Department, Risk Management Services (RMS), and Poison Control among others. During walkthroughs of Chemistry, Engineering, and Studio Art labs, Internal Audit observed the following: ⬚ Multiple labs did not have an emergency contact list posted either on the outside or inside lab entrance door or wall. ⬚ Emergency contact lists contained outdated names and contact information. For example, the RMS contact on several emergency contact lists was an individual who is no longer employed at UNT. Based on discussion with the Discovery Park RMS Lab Safety Officer, there is not a listing of lab managers for labs at Discovery Park. The Chemical Hygiene Officer for RMS stated that there is a listing of lab managers for Chemistry, Physics, and Studio Art labs.	High	Recommendations for Scott Dunkle, Director of Environmental Risk: 3.1.b. Develop and maintain a comprehensive listing of current lab managers for science and art labs.	1b. RMS has historically maintained a listing of current lab managers, updated annually, and will update for 2018 and continue to maintain this list moving forward.	Scott Dunkle, Director, Environmental Risk; Fatima Adeyemo, Radiation Safety Officer	Exp. Imp. Date: 8/1/2018 Rev. Imp. Date: 12/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	4. Obstructed Access in Labs Access was obstructed to fire alarms, a fire extinguisher, shutoff switches, a breaker box, and an eyewash fountain. During walkthroughs of Engineering on November 27, 2017, and Chemistry, and Studio Art labs on November 29, 2017, Internal Audit observed that access to the following was obstructed: ⬜ Two fire alarms; ⬜ A fire extinguisher; ⬜ A gas shutoff switch; ⬜ A hazmat shutoff switch; ⬜ A breaker box; and ⬜ An eyewash fountain. Risk Management Services lab inspectors utilize their specific inspection checklist. Per lab inspectors interviewed, they indicated that issues noted are communicated to lab technicians (managers) and/or the Principal Investigator (PI) for that specific lab.	High	Recommendation for Scott Dunkle, Director of Environmental Risk: 4.1.a. Educate lab management on the importance of keeping access to fire alarms, fire extinguishers, gas and hazmat shutoff switches, breaker boxes, and eyewash fountains free of obstruction.	1a. RMS will educate lab management with greater emphasis on the importance of maintaining access to safety equipment such as eyewash stations, fire extinguishers, fire alarms, shutoff switches and breaker boxes. During regular lab inspections, obstruction of safety equipment will be assessed and any deficiencies will be communicated to PIs and lab managers.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer; Anthony Roman, Lab Safety Officer	9/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit,	UNT	5. Blanket Purchase Orders for Chemicals Risk Management Services (RMS) does not review chemical purchases logged on a blanket purchase order. The UNT System Procurement Guide defines a blanket purchase order (PO) as "a repetitive order for a fixed quantity on a specified delivery schedule over a specified period of time." Furthermore, a blanket PO is for a certain category of supplies from a specific vendor. A blanket PO may be general or specific. For example, a blanket PO may list a specific chemical or simply state 'chemicals.' For a standard PO, the Chemical Hygiene Officer (reporting to RMS) reviews and approves chemical purchases. However, the Chemical Hygiene Officer reviews and approves the blanket PO when it is initially established. The Chemical Hygiene Officer does not review and approve chemical purchases logged on the blanket PO. Internal Audit reviewed a blanket PO for chemicals in PeopleSoft. It was noted that there was no approval from the Chemical Hygiene Officer for chemical purchases on the blanket PO. When hazardous chemicals are purchased using a blanket PO, RMS is not aware that these chemicals will be brought into the University.	High	Recommendation for Scott Dunkle, Director of Environmental Risk, and Michael Abernethy, Senior Director of Procurement Services: 5.1.a. Develop a process where the Chemical Hygiene Officer reviews all chemical purchases logged on a blanket purchase order.	1a. Scott Dunkle, Michael Abernethy, and any associated team members will coordinate to determine possible improvements and the feasibility of implementing a process where Risk Management Services reviews all chemicals purchased through a blanket purchase order.	Scott Dunkle, Director, Environmental Risk; Michael Abernethy, Senior Director, Procurement Services	8/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT System	6. IT Review of Third Party Cloud Service

from Administrative Information Technology Services (AITS). Risk Management Services (RMS) purchased a subscription service called MSDS online. This online service provides material safety data sheets (MSDS) for chemicals. Previously, the University used paper copies of MSDS. Once fully implemented, will be relied on to provide continuous MSDS information to the University. The Occupational Safety and Health Administration (OSHA) Hazard Communication standard 29 CFR 1910.1200 requires that MSDS for chemicals be readily available to those individuals who may be exposed to hazardous chemicals. The Contracts Group in Business Support Services determined that review or approval from IT Compliance was not necessary based on information provided by RMS. RMS identified the cloud service as a subscription. Additionally, there appears to be a gap in the current process that does not require local IT (campus level) to review all software purchases. Based on discussion, the Senior Director of AITS was not aware that the service had been purchased. Therefore, AITS was not able to perform a review of prior to purchase. | High | Recommendation for Michael Abernethy, Senior Director of Procurement Services:

6.1.a. Coordinate with the Associate Vice President of University Information Services to establish a control to ensure that an IT review takes place prior to purchase for all requests for software services. | 1a. Ashley Olsberg, Michael Abernethy, and any associated team members will coordinate to determine the appropriate adjustments to the procurement and contracting processes to ensure that an IT review takes place prior to purchase for all requests for software services. | Michael Abernethy, Senior Director for Procurement Services; Ashley Olsberg, Director, UNT Systems Integration, Classroom Support | 8/1/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-020 UNT | Governance and Regulatory Compliance | Student Awareness and Training - Lab Safety Audit | UNT | 7. Eyewash Fountain Inspections

There was no documentation of weekly eyewash fountain inspections. During walkthroughs of Chemistry, Engineering, and Studio Art labs, Internal Audit observed that required weekly inspections of eyewash fountains were not documented. There were sign off sheets located next to each eyewash fountain. However, the sign off sheets were either not being updated or were sporadically prepared. Several sign off sheets observed the last entry date noted was in 2014. | Moderate | Recommendations for Scott Dunkle, Director of Environmental Risk:

7.1.a. Ensure that lab inspectors report non-compliance of eyewash fountains not being inspected and documented on a weekly basis. | 1a. A check for eyewash inspections is included in the RMS lab inspection criteria and inspection personnel will document non-compliance with eyewash standards. | Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer; Anthony Roman, Lab Safety Officer | Exp. Imp. Date: 8/1/2018

Rev. Imp. Date: 12/31/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	7. Eyewash Fountain Inspections There was no documentation of weekly eyewash fountain inspections. During walkthroughs of Chemistry, Engineering, and Studio Art labs, Internal Audit observed that required weekly inspections of eyewash fountains were not documented. There were sign off sheets located next to each eyewash fountain. However, the sign off sheets were either not being updated or were sporadically prepared. Several sign off sheets observed the last entry date noted was in 2014.	Moderate	Recommendations for Scott Dunkle, Director of Environmental Risk: 7.1.b. Either instruct or provide training to those who are required to conduct and document weekly eyewash fountain inspections.	1b. As of February 2018, RMS hired a student worker to assist with weekly eyewash activations and inspections. Laboratories found out of compliance with weekly activation criteria will be instructed regarding their activation obligations.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer; Anthony Roman, Lab Safety Officer	Exp. Imp. Date: 8/1/2018 Rev. Imp. Date: 12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	8. Training Verification & Lab Access Verification of completed training is not submitted when lab access for a student is requested. Per Risk Management Services (RMS) personnel, students participating in labs are required to complete online training through RMS. RMS documents and tracks the completion of online training. In addition, students may also receive in-person training from a Principal Investigator (PI), teaching faculty, lab manager, or designated individual. Based on discussions with RMS personnel, completion of in-person training is not consistently documented, by Lab PI's and submitted to RMS. A PI or faculty member may request lab access for a student. Internal Audit discussed this process with UNT Access Control and the College of Engineering IT. UNT Access Control provides swipe card and key access to labs on the main UNT campus and key access to labs at Discovery Park. The College of Engineering IT provides swipe card access to labs at Discovery Park. Internal Audit noted that support documentation confirming completion of training is not submitted to either UNT Access Control or the College of Engineering IT when lab access is requested.	Moderate	Recommendation for Scott Dunkle, Director of Environmental Risk: 8.1.a. Develop a process and procedure to require lab training verification be submitted to UNT Access Control or the College of Engineering IT where applicable when lab access is requested.	1a. RMS, in conjunction with UNT Access Control and College of Engineering IT, will evaluate options for supplying training verification and develop a procedure to improve upon current lab access protocols.	Scott Dunkle, Director, Environmental Risk; Jonathan Dowd, Application Support Analyst; Fatima Adeyemo, Radiation Safety Officer	12/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	9. New Lab Identification Lab inspectors are not utilizing the most current listing of science and art labs to complete their lab inspections. The Office of Space Management and Planning (OSMP) administers an annual survey to update its database and maintain an accurate record of space and the utilization of the space. Examples, include: classrooms, teaching labs, research labs, and storage space. The OSMP database, includes: science and art labs. Based on discussion with the Director of OSMP, the database is reviewed and updated throughout the academic year. Risk Management Services (RMS) maintains its own lab listing for inspection purposes. Based on discussion with RMS personnel, this lab listing is updated via download from the OSMP database and in-person verification. In retrospect, if RMS had used an updated lab listing from OSMP, they would have been aware of those new labs. However, lab inspectors identify inconsistencies in the field from time to time. Because of the above processes, the lab listings between OSMP and RMS do not always correspond. RMS personnel perform lab inspections twice a year.	Moderate	Recommendation for Scott Dunkle, Director of Environmental Risk: 9.1.a. Download lab information from OSMP database before each semi-annual lab inspection.	1a. The new Risk Management Information System, contains an inspection portal which is being utilized for lab inspections moving forward. This system is directly tied to the OSMP database so that the information RMS uses will mirror that of the OSMP.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer; Anthony Roman, Lab Safety Officer	4/10/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	9. New Lab Identification Lab inspectors are not utilizing the most current listing of science and art labs to complete their lab inspections. The Office of Space Management and Planning (OSMP) administers an annual survey to update its database and maintain an accurate record of space and the utilization of the space. Examples, include: classrooms, teaching labs, research labs, and storage space. The OSMP database, includes: science and art labs. Based on discussion with the Director of OSMP, the database is reviewed and updated throughout the academic year. Risk Management Services (RMS) maintains its own lab listing for inspection purposes. Based on discussion with RMS personnel, this lab listing is updated via download from the OSMP database and in-person verification. In retrospect, if RMS had used an updated lab listing from OSMP, they would have been aware of those new labs. However, lab inspectors identify inconsistencies in the field from time to time. Because of the above processes, the lab listings between OSMP and RMS do not always correspond. RMS personnel perform lab inspections twice a year.	Moderate	Recommendation for Scott Dunkle, Director of Environmental Risk: 9.1.b. Update the RMS lab information with the new OSMP lab information.	1b. While RMS will be linked and continually updated through the OSMP database as mentioned above, it is important to realize that OSMP data cannot be used as a sole source to identify laboratories that require inspection. For instance, rooms that have a space type code of 210, referring to a class laboratory, can be found in departments campus-wide that would not require inspection such as Music, Geography, Education, and English. This is even true for some labs in the sciences. A similar argument can be made for rooms with space type code 250 corresponding to Research/Non-Class Laboratories. To compound the issue, there are many different types of laboratory classifications within the OSMP system, such as Class Laboratory, Class Laboratory Service, Special Class Laboratory, Special Class Laboratory Service, Individual Study Laboratory, Individual Study Laboratory Service, Research/Non-class Laboratory, and Research/Non-class Laboratory Service. That being said, periodic consultation of the OSMP database is a useful endeavor and will continue to be utilized, but it does not provide an accurate description of which laboratories require regular inspection. RMS will also explore the possibility of lab verification within regular Environmental Oversight and Risk Review Committee (EORRC) meetings.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer; Anthony Roman, Lab Safety Officer	4/10/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	10. Liability Release Form The College of Visual Arts and Design uses a Liability Release form that contains significant legal deficiencies. Internal Audit obtained a copy of a Liability Release form that students sign prior to participating in the Art 112 Shop. The Office of General Counsel (OGC) reviewed the Liability Release form and concluded the Liability Release form as written is significantly deficient. Additionally, the Liability Release form was not vetted, reviewed, or prepared by OGC.	Moderate	Recommendation for Jennifer Cowley, Provost and Vice President for Academic Affairs: 10.1.a. Discontinue the use of liability releases for students participating in science and art labs.	1a. CVAD has discontinued the use of the liability release form in science and art labs	Gregory Watts, Dean of CVAD	4/5/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-006 UNT	Academic and Students	Student-Managed Investment Fund Audit	UNT	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-010 SYS	Financial	SB 20 Implementation Status	UNT System	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2018	18-202 SYS	Governance and Regulatory Compliance	UNT System Office Building Investigation	UNT System	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-405 UNT	Financial	Out-of-State Teaching Fee Research Project	UNT	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	1 .Controlled Substance Disposal Process- We noted instances in our testing, where controlled substances were not promptly returned for disposal, as required under the U.S. Drug Enforcement Administration requirements. Specifically, Internal Audit identified expired controlled substances dated April 2017 in one of the two SCP laboratory locations. Currently, UNTHSC does not have a formally defined window for when Principal Investigators (PIs) should return expired controlled substances to help ensure compliance with federal regulations. Internal Audit inquired a clarification regarding the definition of 'Promptly disposal for controlled substances' in the regulation with the DEA Diversion Inspector for UNTHSC. Although the DEA does not formally define a timeframe in the regulation of when controlled substances must be disposed, DEA licensed holders should dispose of expired controlled substances at regular intervals to avoid orphaned controlled substances found years later by the Institution. Furthermore, Internal Audit reviewed peer institutions' controlled substance policies/procedures. For the University of Houston and University of Texas at Austin, a specific window of 30 and 90 days, respectively, is provided to employees handling controlled substances.	High	1. Recommendations for the Associate Director, Biosafety, Environmental Health & Safety: a. Confer with peer institutions, UNT Health, and the City of Fort Worth and UNTHSC Police Departments regarding controlled substances disposal options. Present results to the Vice President (VP) of Research, the Associate VP of Research Compliance and the Safety Director.	1a. Associate Director, Environmental Health and Safety department UNTHSC will confer with peer institutions, UNT Health, and the City of Fort Worth and UNTHSC Police Departments regarding controlled substances disposal options. Present results to the Vice President (VP) of Research, the Associate VP of Research Compliance and the Safety Director.	Maya Nair, Associate Director, Biosafety, Environmental Health & Safety	1/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	1 .Controlled Substance Disposal Process- We noted instances in our testing, where controlled substances were not promptly returned for disposal, as required under the U.S. Drug Enforcement Administration requirements. Specifically, Internal Audit identified expired controlled substances dated April 2017 in one of the two SCP laboratory locations. Currently, UNTHSC does not have a formally defined window for when Principal Investigators (PIs) should return expired controlled substances to help ensure compliance with federal regulations. Internal Audit inquired a clarification regarding the definition of 'Promptly disposal for controlled substances' in the regulation with the DEA Diversion Inspector for UNTHSC. Although the DEA does not formally define a timeframe in the regulation of when controlled substances must be disposed, DEA licensed holders should dispose of expired controlled substances at regular intervals to avoid orphaned controlled substances found years later by the Institution. Furthermore, Internal Audit reviewed peer institutions' controlled substance policies/procedures. For the University of Houston and University of Texas at Austin, a specific window of 30 and 90 days, respectively, is provided to employees handling controlled substances.	High	1. Recommendations for the Associate Director, Biosafety, Environmental Health & Safety: b. Work with the VP of Research, the Associate VP of Research Compliance and the Safety Director to determine the most effective and efficient process. This process should ensure compliance with DEA regulations, ensuring expired controlled substances are disposed of following regular intervals but no later than every six months. Furthermore, the process should take into consideration the administrative burden for the PIs.	1b. Associate Director, Environmental Health and Safety department UNTHSC will work with the VP of Research, the Associate VP of Research Compliance and the Safety Director to determine the most effective and efficient process. This process should ensure compliance with DEA regulations, ensuring expired controlled substances are disposed of following regular intervals but no later than every six months. Furthermore, the process should take into consideration the administrative burden for the PIs.	Maya Nair, Associate Director, Biosafety, Environmental Health & Safety	1/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	1 .Controlled Substance Disposal Process- We noted instances in our testing, where controlled substances were not promptly returned for disposal, as required under the U.S. Drug Enforcement Administration requirements. Specifically, Internal Audit identified expired controlled substances dated April 2017 in one of the two SCP laboratory locations. Currently, UNTHSC does not have a formally defined window for when Principal Investigators (PIs) should return expired controlled substances to help ensure compliance with federal regulations. Internal Audit inquired a clarification regarding the definition of 'Promptly disposal for controlled substances' in the regulation with the DEA Diversion Inspector for UNTHSC. Although the DEA does not formally define a timeframe in the regulation of when controlled substances must be disposed, DEA licensed holders should dispose of expired controlled substances at regular intervals to avoid orphaned controlled substances found years later by the Institution. Furthermore, Internal Audit reviewed peer institutions' controlled substance policies/procedures. For the University of Houston and University of Texas at Austin, a specific window of 30 and 90 days, respectively, is provided to employees handling controlled substances.	High	1. Recommendations for the Associate Director, Biosafety, Environmental Health & Safety: c. Once the process is finalized, update the "Manage Controlled Substances in Research" manual and communicate the changes to the Principal Investigators.	1c. Once the process is finalized, Associate Director, Environmental Health and Safety department UNTHSC will update the "Manage Controlled Substances in Research" manual and communicate the changes to the Principal Investigators.	Maya Nair, Associate Director, Biosafety, Environmental Health & Safety	1/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	1 .Controlled Substance Disposal Process- We noted instances in our testing, where controlled substances were not promptly returned for disposal, as required under the U.S. Drug Enforcement Administration requirements. Specifically, Internal Audit identified expired controlled substances dated April 2017 in one of the two SCP laboratory locations. Currently, UNTHSC does not have a formally defined window for when Principal Investigators (PIs) should return expired controlled substances to help ensure compliance with federal regulations. Internal Audit inquired a clarification regarding the definition of 'Promptly disposal for controlled substances' in the regulation with the DEA Diversion Inspector for UNTHSC. Although the DEA does not formally define a timeframe in the regulation of when controlled substances must be disposed, DEA licensed holders should dispose of expired controlled substances at regular intervals to avoid orphaned controlled substances found years later by the Institution. Furthermore, Internal Audit reviewed peer institutions' controlled substance policies/procedures. For the University of Houston and University of Texas at Austin, a specific window of 30 and 90 days, respectively, is provided to employees handling controlled substances.	High	1. Recommendations for the Associate Director, Biosafety, Environmental Health & Safety: d. Work with the Principal Investigators to dispose of all expired controlled substances based on the new process immediately.	1d. Associate Director, Environmental Health and Safety department UNTHSC will Work with the Principal Investigators to dispose of all expired controlled substances based on the new process immediately.	Maya Nair, Associate Director, Biosafety, Environmental Health & Safety	1/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	2. Inaccurate Recording of Leave - Instances of inaccurate, incomplete, or unsupported leave of absence reporting were identified in the test sample of 25 employees drawn from a population of 86 active employees and 6 employees drawn from a sample of 30 terminated employees. Specifically, the following were noted: • One part-time faculty employee did not have leave recorded in EIS from his hire date in 2012 through late 2017. • Four current employees and one terminated employee within the Pharmaceutical Sciences department did not have leave reported in EIS from late 2013 through early 2016. • For two active employees, vacation leave reported on the HRM-64 form was either not recorded to EIS or recorded incorrectly by the timekeeper. • Four employees had missing attestations of "No Leave Taken" subsequent to the implementation of eLeave. The eLeave implementation effective June 1, 2017 eliminated all manual processes, therefore the issues identified above (first three bullets) will no longer be a concern.	High	2.1.a. Recommendations for the Senior Academic and Business Director of System College of Pharmacy and the Interim Human Resources Director UNTHSC: a. Determine whether the five employees identified within Pharmaceutical Sciences had unreported leave (i.e. sick and vacation) taken from fiscal years 2013 to 2016. In order to identify unreported leave, obtain the HRM-64 forms and review if any submitted forms were not accurately entered in EIS.	1a, 1b, 1c. The SCP requested and reviewed the HRM-64 forms as recommended for all referenced employees during the 2013-2016 time period. The additional review performed by the SCP did not identify any evidence of unreported leave for the employees. SCP recognizes that in the absence of corroborating evidence it is difficult to confirm with certainty the presence of unrecorded leave. SCP recommends that no change be made to the employees' leave balances. SCP understands the serious nature of this finding and has designed a plan of action (see 1d)	Margaret Demers, Senior Academic and Business Director of System College of Pharmacy and Jane Gray, Interim Human Resources Director UNTHSC	1/15/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	2. Inaccurate Recording of Leave - Instances of inaccurate, incomplete, or unsupported leave of absence reporting were identified in the test sample of 25 employees drawn from a population of 86 active employees and 6 employees drawn from a sample of 30 terminated employees. Specifically, the following were noted: • One part-time faculty employee did not have leave recorded in EIS from his hire date in 2012 through late 2017. • Four current employees and one terminated employee within the Pharmaceutical Sciences department did not have leave reported in EIS from late 2013 through early 2016. • For two active employees, vacation leave reported on the HRM-64 form was either not recorded to EIS or recorded incorrectly by the timekeeper. • Four employees had missing attestations of "No Leave Taken" subsequent to the implementation of eLeave. The eLeave implementation effective June 1, 2017 eliminated all manual processes, therefore the issues identified above (first three bullets) will no longer be a concern.	High	2.1.b. Recommendations for the Senior Academic and Business Director of System College of Pharmacy and the Interim Human Resources Director UNTHSC: b. If inaccuracies were identified, collaborate with the Interim Human Resource Director UNTHSC to update the employee's leave of absences in EIS..	1a, 1b, 1c. The SCP requested and reviewed the HRM-64 forms as recommended for all referenced employees during the 2013-2016 time period. The additional review performed by the SCP did not identify any evidence of unreported leave for the employees. SCP recognizes that in the absence of corroborating evidence it is difficult to confirm with certainty the presence of unrecorded leave. SCP recommends that no change be made to the employees' leave balances. SCP understands the serious nature of this finding and has designed a plan of action (see 1d)	Margaret Demers, Senior Academic and Business Director of System College of Pharmacy and Jane Gray, Interim Human Resources Director UNTHSC	1/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	2. Inaccurate Recording of Leave - Instances of inaccurate, incomplete, or unsupported leave of absence reporting were identified in the test sample of 25 employees drawn from a population of 86 active employees and 6 employees drawn from a sample of 30 terminated employees. Specifically, the following were noted: • One part-time faculty employee did not have leave recorded in EIS from his hire date in 2012 through late 2017. • Four current employees and one terminated employee within the Pharmaceutical Sciences department did not have leave reported in EIS from late 2013 through early 2016. • For two active employees, vacation leave reported on the HRM-64 form was either not recorded to EIS or recorded incorrectly by the timekeeper. • Four employees had missing attestations of "No Leave Taken" subsequent to the implementation of eLeave. The eLeave implementation effective June 1, 2017 eliminated all manual processes, therefore the issues identified above (first three bullets) will no longer be a concern.	High	2.1.c. Recommendations for the Senior Academic and Business Director of System College of Pharmacy and the Interim Human Resources Director UNTHSC: c. Ensure internal payroll records are corrected. .	1a, 1b, 1c. The SCP requested and reviewed the HRM-64 forms as recommended for all referenced employees during the 2013-2016 time period. The additional review performed by the SCP did not identify any evidence of unreported leave for the employees. SCP recognizes that in the absence of corroborating evidence it is difficult to confirm with certainty the presence of unrecorded leave. SCP recommends that no change be made to the employees' leave balances. SCP understands the serious nature of this finding and has designed a plan of action (see 1d)	Margaret Demers, Senior Academic and Business Director of System College of Pharmacy and Jane Gray, Interim Human Resources Director UNTHSC	1/15/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	2. Inaccurate Recording of Leave - Instances of inaccurate, incomplete, or unsupported leave of absence reporting were identified in the test sample of 25 employees drawn from a population of 86 active employees and 6 employees drawn from a sample of 30 terminated employees. Specifically, the following were noted: • One part-time faculty employee did not have leave recorded in EIS from his hire date in 2012 through late 2017. • Four current employees and one terminated employee within the Pharmaceutical Sciences department did not have leave reported in EIS from late 2013 through early 2016. • For two active employees, vacation leave reported on the HRM-64 form was either not recorded to EIS or recorded incorrectly by the timekeeper. • Four employees had missing attestations of "No Leave Taken" subsequent to the implementation of eLeave. The eLeave implementation effective June 1, 2017 eliminated all manual processes, therefore the issues identified above (first three bullets) will no longer be a concern.	High	2.1.d. Recommendations for the Senior Academic and Business Director of System College of Pharmacy and the Interim Human Resources Director UNTHSC: d. Implement monitoring procedures to ensure monthly time reporting is completed, including any required attestation of no leave taken within eLeave.	1d. As suggested in the recommendations noted above, the SCP will take the following steps to ensure there are proper controls in place to monitor timekeeping including attestation of leave taken. • Thorough review of the timekeeping reporting structure to ensure all SCP employees are mapped to the appropriate supervisor. • The SCP will require all faculty and staff, including supervisors, within the college to complete online eLeave training at the following link: https://upk.untsystem.edu/kcenter/https://upk.untsystem.edu/kcenter/ Content/72/data/toc.html?launchFromKpath=1 no later than January 15, 2019 to ensure all employees, including those new HSC, understand the expectations regarding time reporting and how to use the eLeave system. • Employees that have a timekeeper role and access will be required to attend, the next available in-person Timekeeper training session facilitated by the BSC. The training schedule can be located at: https://www.untsystem.edu/hr-it-business-services/business-support-services/business-process-training no later than January 15, 2019. • To ensure compliance with UNTHSC policies and procedures for the accurate recording of leave going forward, a Standard Operation Procedure (SOP) will be developed and will be distributed to Department Heads and Timekeepers. Implementation of the SOP will be effective January 15, 2019. o Example SOP components: 1. On the first business day of each month time keepers will run EIS queries to determine which employees in their department have not entered time taken (VAC, SCK, etc.) or a time attestation for the previous month. (GBPY_LVE_NO_LVE_ATTES)	Margaret Demers, Senior Academic and Business Director of System College of Pharmacy and Jane Gray, Interim Human Resources Director UNTHSC	1/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 DAL	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT Dallas	1. Ventilation in Laboratories - The ventilation system in the four laboratories is inadequate to control lab emissions. UNT Dallas retrofitted four classrooms into laboratories. Laboratory ventilation systems should be adequate to control lab emissions and provide a source of air for breathing. The four laboratories had a total of nine ventilator fume hoods of which only one reached the minimum velocity of 100 fpm's (feet per minute) to ventilate the area in the room. Benchtop ventilation hoods purchased did increase the velocity to 100 fpm in one laboratory; however, this is a temporary solution and they take lab bench workspace. This reduces the workspace for students and experiments. The four laboratories did not have a ventilation system that provided continued air replacement and an exhaust removal system to move the air to the exterior of the building. There is a risk that toxic substances linger in the air of the laboratories.	High	1. Recommendations for Dr. Betty Stewart, Provost, Executive Vice President of Academic Affairs: a. Evaluate the purchase of additional Benchtop ventilation hoods to increase the minimum velocity of 100 fpm's,	1a. Six tabletop ventilation hoods will be installed by August 31, 2018. This will address the airflow in the laboratories.	Dr. Betty Stewart, Provost and Executive Vice President for Academic Affairs.	8/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 DAL	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT Dallas	1. Ventilation in Laboratories - The ventilation system in the four laboratories is inadequate to control lab emissions. UNT Dallas retrofitted four classrooms into laboratories. Laboratory ventilation systems should be adequate to control lab emissions and provide a source of air for breathing. The four laboratories had a total of nine ventilator fume hoods of which only one reached the minimum velocity of 100 fpm's (feet per minute) to ventilate the area in the room. Benchtop ventilation hoods purchased did increase the velocity to 100 fpm in one laboratory; however, this is a temporary solution and they take lab bench workspace. This reduces the workspace for students and experiments. The four laboratories did not have a ventilation system that provided continued air replacement and an exhaust removal system to move the air to the exterior of the building. There is a risk that toxic substances linger in the air of the laboratories.	High	1. Recommendations for Dr. Betty Stewart, Provost, Executive Vice President of Academic Affairs: b. Search for an alternative laboratory site that meets the OSHA, Laboratories § 1910.1450, C. The Laboratory Facility criteria for ventilation and exhaust systems.	1b. UNT Dallas Management are engaging with Cedar Valley college to explore use of laboratory space as needed.	Dr. Betty Stewart, Provost and Executive Vice President for Academic Affairs.	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 DAL	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT Dallas	2. Chemical Hygiene Officer - There is no Chemical Hygiene Officer at UNT Dallas. The Lab Manager and Instructor of Biology orders and stores the chemicals; however, she has not been trained as a Chemical Hygiene Officer. The Chemical Hygiene Officer is responsible for knowing and ensuring compliance with corresponding regulations, procedures and develop protocols to train employees that use the laboratories. Additionally, at a minimum attained a bachelor's degree in chemistry.	High	1. Recommendation for Dr. Betty Stewart, Provost, Executive Vice President of Academic Affairs: a. Either identify an existing employee at UNT Dallas that meets the requirements for a Chemical Hygiene Officer, contract with a vendor that meets the requirements to perform the duties of the Chemical Hygiene Officer, or consider funding a new position of Chemical Hygiene Officer.	1a. Dr. Irene Rodriguez, Lab Manager and Instructor of Biology at UNT Dallas, has agreed to become the UNT Dallas Chemical Hygiene Officer. She will attend training sponsored by the American Chemical Society, November 7 and 8, 2018 in San Francisco, Ca.	Dr. Irene Rodriguez, Lab Manager and Instructor of biology	11/30/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-021 HSC	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNTHSC	No observations were noted.	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2018	18-022 HSC	Governance and Regulatory Compliance	Effort Reporting Proces	UNTHSC	1. Policies & Procedures UNTHSC Grant Management Policies, Chapter 13 have not been updated to reflect changes in accordance to the Federal Regulations and National Institution of Health (NIH) policies. Specifically, • The policies reference the previous Office of Management and Budget (OMB) A-21, A-110 and A-133 circulars and have not been updated since the new OMB Uniform Guidance (A-81 Circular for the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) took effect. On December 26, 2014 OMB Uniform Guidance went into effect eliminating eight OMB Circulars including A-21, A-110 and A-133. The new OMB Uniform Guidance supersedes and streamlines requirement of the previous OMB circulars in an effort to reduce the administrative burden on award recipients and, at the same time, guard against the risk of waste and misuse of federal funds. • NIH policy amendment of 2011 in regards to "Revised Multiple Program Director(s)/Principal Investigator(s) Policy to Allow Change with Prior Approval" is not incorporated in the respective UNTHSC 13.124 for Multiple Principal Investigators policy.	High	1.1.b. Recommendations for the Executive Director of Sponsored Programs: b. Communicate updated Policies to research faculty and staff.	1b. The Office of Sponsored Programs will communicate the updated policies to Faculty and Staff not more than 60 days after publication of the new policies.	Andrea Anderson, Executive Director of Sponsored Programs	3/31/2020	Open

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.	High	1.1.a. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Coordinate with Institutional Records Management to secure documents containing confidential information.	1a. Management will coordinate with Institutional Records Management to secure documents containing confidential information.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	5/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.		1.1.b. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: b. Coordinate with Institutional Records Management to identify documents containing confidential information for disposal.	1b. Management will coordinate with Institutional Records Management to identify documents for disposal and then properly dispose of identified documents.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	5/31/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.	High	1.1.c. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: c. Coordinate with Institutional Records and Management to discuss and evaluate the need to retain copies of deposited checks.	1c. Management will no longer retain copies of deposited checks. Per Institutional Records Management Program, management will maintain cash deposit vouchers for the required time	Dr. Jyoti Shah, Interim Chair of Biological Sciences	9/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.	High	1.1.d. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: d. Develop a process and procedure to redact account information on copies of deposited checks.	1d. Management will no longer retain copies of deposited checks. Per Institutional Records Management Program, management will maintain cash deposit vouchers for the fiscal year end plus three years.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	9/28/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information

Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted. | High | 1.1.e.Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences:

e. Develop a process and procedure to mask credit card and bank account information on support documentation for travel expense reimbursements prior to submission for upload into Perceptive Content. | 1e. Management will develop a process to mask any banking information on travel vouchers prior to submitting for payment. | Dr. Jyoti Shah, Interim Chair of Biological Sciences | 12/31/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-402 UNT | Governance and Regulatory Compliance | Biological Sciences Audit | UNT | 1. Personally Identifiable Information

Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted. | High | 1.1.f.Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences:

f. Develop a process and procedure to ensure that PII is protected. | 1f. Management will develop a process and procedure to ensure PII data is secure. | Dr. Jyoti Shah, Interim Chair of Biological Sciences | 12/31/2018 | Closed |

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.	High	1.1.g. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: g..Ensure employees receive annual training related to the protection of PII.	1g. Management will coordinate with Institutional Records Management to develop and implement PII protection training for employees handling PII information.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	5/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	2. Operation of University Vehicles An ineligible individual operated vehicles in Biological Sciences. Internal Audit identified three pickup trucks in Biological Sciences. To determine who had operated these trucks, Internal Audit reviewed FY17 mileage logs. One of 13 (7.7%) individuals who operated a vehicle in Biological Sciences during FY17 was not eligible to operate a University vehicle. According to the mileage logs, the ineligible driver operated all three pickup trucks in Biological Sciences during FY17. Due to a prior motor vehicle violation, Risk Management Services (RMS) had determined in January 2015 that this individual was not eligible to operate a University vehicle. Based on review of e-mail correspondence, this individual had been notified of the ineligibility. However, this individual continued to drive the trucks in Biological Sciences after this notification. This individual is no longer employed at UNT. Additionally, Internal Audit noted the following problems related to the operation of University vehicles in Biological Sciences: ▫ Monthly mileage logs for the 3 trucks were not submitted to Automotive Services 4 of 36 months (11.1%) during FY17. ▫ The keys to the trucks were not properly secured.	High	2.1.a. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Develop a process and procedure to ensure that only individuals who are eligible to operate a University vehicle have access to vehicle keys.	1a. A procedure was developed to ensure that only individuals who are eligible to operate a University vehicle have access to vehicle keys.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	2. Operation of University Vehicles An ineligible individual operated vehicles in Biological Sciences. Internal Audit identified three pickup trucks in Biological Sciences. To determine who had operated these trucks, Internal Audit reviewed FY17 mileage logs. One of 13 (7.7%) individuals who operated a vehicle in Biological Sciences during FY17 was not eligible to operate a University vehicle. According to the mileage logs, the ineligible driver operated all three pickup trucks in Biological Sciences during FY17. Due to a prior motor vehicle violation, Risk Management Services (RMS) had determined in January 2015 that this individual was not eligible to operate a University vehicle. Based on review of e-mail correspondence, this individual had been notified of the ineligibility. However, this individual continued to drive the trucks in Biological Sciences after this notification. This individual is no longer employed at UNT. Additionally, Internal Audit noted the following problems related to the operation of University vehicles in Biological Sciences: ⬚ Monthly mileage logs for the 3 trucks were not submitted to Automotive Services 4 of 36 months (11.1%) during FY17. ⬚ The keys to the trucks were not properly secured	High	2.1.b. 1. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences b. Develop a process and procedure to ensure that completed vehicle mileage logs are submitted monthly to Automotive Services.	1.b. Management developed a process and procedure to ensure that completed vehicle mileage logs are submitted monthly to Automotive Services.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	2. Operation of University Vehicles An ineligible individual operated vehicles in Biological Sciences. Internal Audit identified three pickup trucks in Biological Sciences. To determine who had operated these trucks, Internal Audit reviewed FY17 mileage logs. One of 13 (7.7%) individuals who operated a vehicle in Biological Sciences during FY17 was not eligible to operate a University vehicle. According to the mileage logs, the ineligible driver operated all three pickup trucks in Biological Sciences during FY17. Due to a prior motor vehicle violation, Risk Management Services (RMS) had determined in January 2015 that this individual was not eligible to operate a University vehicle. Based on review of e-mail correspondence, this individual had been notified of the ineligibility. However, this individual continued to drive the trucks in Biological Sciences after this notification. This individual is no longer employed at UNT. Additionally, Internal Audit noted the following problems related to the operation of University vehicles in Biological Sciences: ⬚ Monthly mileage logs for the 3 trucks were not submitted to Automotive Services 4 of 36 months (11.1%) during FY17. ⬚ The keys to the trucks were not properly secured	High	2.1.c. 1. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: c. Develop a process and procedure to secure the keys for the vehicles in Biological Sciences	1c. All vehicle keys are stored in a combination lock box located in the Biology Instrument Workshop. Access to these keys is outlined in the procedure.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/11/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3. Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ▢ 5 of 23 (21.7%) transactions included a restricted item purchase; ▢ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ▢ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ▢ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ▢ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.1.a. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Ensure all PCard account statements are signed by the approver and reconciler.	1a. New Concur PCard functionality requires several levels of approval based on funding source prior to posting.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ⬜ 5 of 23 (21.7%) transactions included a restricted item purchase; ⬜ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ⬜ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ⬜ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ⬜ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.1.b.Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: b. Evaluate the need to assign multiple reconcilers to perform monthly PCard reconciliations.	1b. A matrix will be developed to delegate appropriate PCard duties.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ⬜ 5 of 23 (21.7%) transactions included a restricted item purchase; ⬜ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ⬜ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ⬜ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ⬜ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.1.c.Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: c. Develop a process and procedure to perform quarterly reviews to ensure that PCard holders maintain transaction documentation in compliance with the UNT System Purchasing Card Program Guide.	1c. Management will ensure PCard holders are presenting proper documentation for review on a monthly basis in compliance with the UNTS Purchasing Card Program Guide.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ⬛ 5 of 23 (21.7%) transactions included a restricted item purchase; ⬛ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ⬛ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ⬛ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ⬛ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.1.d. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: d. Develop a process and procedure to ensure PCard holders and reconcilers attend PCard training annually.	1d. Management will monitor training with the PCard matrix referenced in 1a & 1b above.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT System	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ⬛ 5 of 23 (21.7%) transactions included a restricted item purchase; ⬛ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ⬛ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ⬛ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ⬛ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.2.a.Recommendation for Barry Sullenberger, Purchasing Card Supervisor: a. Develop a process and procedure to identify when the financial expense description field in GCMS is either blank or unknown.	3.2a. 1a. Implementation of Concur PCard module will go-live October 4, 2018, includes Sept 2018 transactions. This new automated PCard process will strengthen controls by utilizing an expanded automated approval process.In addition, Concur will become the repository for all Expenditure receipts beginning FY19. 1b. The PCard Supervisor will develop reporting metrics to ensure PCard purchases are reviewed by the PCard team for business purposes and in compliance with UNT System Purchasing Card Program Guidelines and eliminate any "blank" or unknown expenditure descriptions. 1c. The PCard Team will conduct an annual review of all PCard Reconcilers and Approvers.	Barry Sullenberger, Purchasing Card Supervisor and Shelly Pavero, Director of Payments	02/01/19	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ⬛ 5 of 23 (21.7%) transactions included a restricted item purchase; ⬛ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ⬛ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ⬛ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ⬛ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.3.a.Recommendations for Wendy Risdon, Academic Financial & Research Officer, College of Science: a. Develop a checklist of PCard testing attributes.	3a. College of Science will develop a checklist of PCard testing attributes.	Wendy Risdon, Academic Financial & Research Officer, College of Science	12/31/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ⬛ 5 of 23 (21.7%) transactions included a restricted item purchase; ⬛ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ⬛ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ⬛ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ⬛ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.3.b.Recommendations for Wendy Risdon, Academic Financial & Research Officer, College of Science: b. Perform periodic surprise PCard audits of the various departments in the College of Science.	3b. College of Science will perform surprise audits of PCard holders.	Wendy Risdon, Academic Financial & Research Officer, College of Science	12/31/18	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	4. Asset Management University assets in Biological Sciences were not managed in compliance with UNT Policy 10.048. Internal Audit performed an inventory walkthrough of a random sample of assets in Biological Sciences. All assets in the random sample were accounted for; however, based on discussion and review of records in PeopleSoft, Internal Audit noted the following issues: ☐ 16 of 78 asset custodians (10.6%) were no longer employed at UNT; ☐ Missing assets were not consistently reported in a prompt manner to UNT Property Management; ☐ Computer hard drives transferred to UNT Surplus were not erased; ☐ Visual confirmation for off campus assets was not consistently performed either by email or by verbal confirmation; and ☐ Multiple assets destroyed in an employee's house fire have not been identified. Additionally, it appears that neither a process nor procedure exists to account for an employee's assets when an employee retires or otherwise leaves the University.	High	4.1.a.. Recommendations for Dr. Jyoti Shah, Chair of Biological Sciences: a. Evaluate the need to assign multiple employees to perform the annual physical inventory.	1a. Management will assign the annual physical inventory to two employees.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	08/31/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	4. Asset Management University assets in Biological Sciences were not managed in compliance with UNT Policy 10.048. Internal Audit performed an inventory walkthrough of a random sample of assets in Biological Sciences. All assets in the random sample were accounted for; however, based on discussion and review of records in PeopleSoft, Internal Audit noted the following issues: ☐ 16 of 78 asset custodians (10.6%) were no longer employed at UNT; ☐ Missing assets were not consistently reported in a prompt manner to UNT Property Management; ☐ Computer hard drives transferred to UNT Surplus were not erased; ☐ Visual confirmation for off campus assets was not consistently performed either by email or by verbal confirmation; and ☐ Multiple assets destroyed in an employee's house fire have not been identified. Additionally, it appears that neither a process nor procedure exists to account for an employee's assets when an employee retires or otherwise leaves the University.	High	4.1.b. Recommendations for Dr. Jyoti Shah, Chair of Biological Sciences: b. Develop processes and procedures to ensure that: i. Missing assets are reported promptly to UNT Property Management; ii. An exit inventory is performed as part of the offboarding process, and the asset custodian is updated in PeopleSoft; iii. Computer hard drives are erased prior to transfer to Surplus; and iv. Visual confirmation is performed for all assets during the annual inventory, via either in-person observation or a dated photo that shows the asset tag.	1b.(i) Missing assets will be reported promptly to UNT property management. (i) Missing assets will be reported promptly to UNT property management. (iii) Management will utilize CAS IT services to erase computer hard drives before sending them to surplus. (iv) Inventory coordinators will visually confirm property during the annual inventory. For property not on site, the custodian will be asked for a dated photo that shows the property tag.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	08/31/18	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	5.Cash Handling UNT Cash Handling policies were not consistently followed. Internal Audit noted the following cash handling issues: ⬜ No documented cash handling procedures; ⬜ Two individuals who manage cash had not completed cash handling training; ⬜ Funds stored in a desk drawer; ⬜ Funds stored in an unlocked filing cabinet; ⬜ Deposits not made within three business days of receipt; ⬜ Deposit forms were not always signed by a verifier; and ⬜ Individuals who receive cash either do not consistently record cash receipts in a log or do not maintain a cash receipts log.	high	5.1.a. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a.Develop written cash handling procedures as required by UNT Policy 10.006.	1a. Management will develop cash handling procedures. This plan will be developed in consultation with Larry Worthy, Executive Director of Asset Protection.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	5.Cash Handling UNT Cash Handling policies were not consistently followed. Internal Audit noted the following cash handling issues: ⬜ No documented cash handling procedures; ⬜ Two individuals who manage cash had not completed cash handling training; ⬜ Funds stored in a desk drawer; ⬜ Funds stored in an unlocked filing cabinet; ⬜ Deposits not made within three business days of receipt; ⬜ Deposit forms were not always signed by a verifier; and ⬜ Individuals who receive cash either do not consistently record cash receipts in a log or do not maintain a cash receipts log.	high	5.1.b. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: b.Survey employees in the department to identify individuals who perform cash handling duties.	1b. Management will survey staff and faculty in the department to identify individuals who perform cash handling duties or have the potential to perform cash handling duties. Each of these individuals will be required to complete cash handling training.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	10/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	5.Cash Handling UNT Cash Handling policies were not consistently followed. Internal Audit noted the following cash handling issues: ⬚ No documented cash handling procedures; ⬚ Two individuals who manage cash had not completed cash handling training; ⬚ Funds stored in a desk drawer; ⬚ Funds stored in an unlocked filing cabinet; ⬚ Deposits not made within three business days of receipt; ⬚ Deposit forms were not always signed by a verifier; and ⬚ Individuals who receive cash either do not consistently record cash receipts in a log or do not maintain a cash receipts log.	high	5.1.c. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: c. Ensure all individuals with cash handling responsibilities receive training on University cash handling policies and departmental cash handling written procedures.	1c. Management will ensure all individuals with cash handling responsibilities receive training on University cash handling policies and departmental cash handling written procedures.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	5.Cash Handling UNT Cash Handling policies were not consistently followed. Internal Audit noted the following cash handling issues: ⬚ No documented cash handling procedures; ⬚ Two individuals who manage cash had not completed cash handling training; ⬚ Funds stored in a desk drawer; ⬚ Funds stored in an unlocked filing cabinet; ⬚ Deposits not made within three business days of receipt; ⬚ Deposit forms were not always signed by a verifier; and ⬚ Individuals who receive cash either do not consistently record cash receipts in a log or do not maintain a cash receipts log.	high	5.1.d.1. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: d. Ensure that all cash and check deposits are verified by supervisor prior to deposit.	1d. Departmental procedure will require that all cash and check deposits be verified by the immediate supervisor prior to deposit.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	10/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	6. Travel Registration& Reimbursements International travel was not registered prior to departure, and UNT System Travel Guidelines were not consistently followed. UNT System Regulation 08.15000 – Travel Registration became effective on November 10, 2016. This Regulation requires that all individuals travelling internationally on University business register their travel plans prior to departure. Internal Audit reviewed 18 international trips after the effective date of UNT System Regulation 08.15000. Based on discussion with Risk Management Services, 15 of 18 (83.3%) international trips were not registered. Internal Audit reviewed a sample of 21 travel vouchers froma population of 324 vouchers in Biological Sciences. The following instances were noted: Travel Budget Authorization (TBA) form was not prepared prior to travel and approved for 9 of 21 vouchers (42.9%); and There was a partial conference agenda or no conference agenda included with travel voucher for 4 of 21 (19.0%) vouchers.	High	6.1.a. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Develop a process and procedure to ensure that all University-related international travel in Biological Sciences is registered prior to departure.	1.a. Management will develop a process and procedure to ensure that all University-related international travel in Biological Sciences is registered prior to departure.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	6. Travel Registration& Reimbursements International travel was not registered prior to departure, and UNT System Travel Guidelines were not consistently followed. UNT System Regulation 08.15000 – Travel Registration became effective on November 10, 2016. This Regulation requires that all individuals travelling internationally on University business register their travel plans prior to departure. Internal Audit reviewed 18 international trips after the effective date of UNT System Regulation 08.15000. Based on discussion with Risk Management Services, 15 of 18 (83.3%) international trips were not registered. Internal Audit reviewed a sample of 21 travel vouchers froma population of 324 vouchers in Biological Sciences. The following instances were noted: Travel Budget Authorization (TBA) form was not prepared prior to travel and approved for 9 of 21 vouchers (42.9%); and There was a partial conference agenda or no conference agenda included with travel voucher for 4 of 21 (19.0%) vouchers.	High	6.1. b. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: b. Develop a process and procedure to ensure that the Travel Budget Authorization Form is completed and approved prior to travel.	1.b.Management will develop a process and procedure to ensure that the Travel Budget Authorization Form is completed and approved prior to travel.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	6. Travel Registration& Reimbursements International travel was not registered prior to departure, and UNT System Travel Guidelines were not consistently followed. UNT System Regulation 08.15000 – Travel Registration became effective on November 10, 2016. This Regulation requires that all individuals travelling internationally on University business register their travel plans prior to departure. Internal Audit reviewed 18 international trips after the effective date of UNT System Regulation 08.15000. Based on discussion with Risk Management Services, 15 of 18 (83.3%) international trips were not registered. Internal Audit reviewed a sample of 21 travel vouchers froma population of 324 vouchers in Biological Sciences. The following instances were noted: Travel Budget Authorization (TBA) form was not prepared prior to travel and approved for 9 of 21 vouchers (42.9%); and There was a partial conference agenda or no conference agenda included with travel voucher for 4 of 21 (19.0%) vouchers.	High	6.1.c.Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: c.Develop a process and procedure to ensure that the conference agenda is submitted with the travel voucher, when applicable.	1.c. Management will develop a process and procedure to ensure that the conference agenda is submitted with the travel voucher, when applicable.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	7. Strip-Cut Paper Shredder Risk Management Services uses a strip-cut paper shredder. Based on feedback from an information technology questionnaire, Internal Audit reviewed a paper shredder located in the copy room of the Risk Management Services building. Internal Audit observed the contents of the shred bin and shredded a test sheet of paper. Internal Audit noted that the shredder was a strip-cut shredder and that it was possible to read the text on the strips of shredded paper.	Moderate	7.1.a. Recommendation for Doug Welch, Executive Director of Risk Management Services: a. Obtain a cross-cut paper shredder to destroy documents containing sensitive information to render the information unreadable.	1a. Risk Management Services has purchased and is now utilizing a new cross-cut paper shredder. The new shredder was put in to service on September 14, 2018. The previous paper shredder is no longer in service.	Doug Welch, Executive Director of Risk Management Services	9/14/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	8. Purchasing Card Vendor Status Checks Vendor status checks were not documented on purchases of $500 or more. Internal Audit reviewed 309 PCard transactions in the Department of Biological Sciences totaling $57,513.02. Thirty-seven transactions were over $500, of which 23 had no vendor status check documentation. This represents 62.2% (23/37) of purchases over $500. Without documentation of vendor status check, it is not possible to prove that a vendor status check was performed.	Moderate	8.1.a. 1. Recommendation for Dr. Jyoti Shah, Interim Chair Biological Sciences: a. Ensure that PCard holders maintain documentation of vendor status check (e.g., computer screenshot) for PCard transactions of $500 or more.	1a. Management will ensure that PCard holders maintain documentation of vendor status check (e.g., computer screenshot) for PCard transactions of $500 or more.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	8/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	9. Finance & Budget Staffing Finance and budget personnel staffing concern in the Department of Biological Sciences. The employee in Biological Sciences with primary responsibilities for finance and budget retired at the end of February 2018, and the department is in the process of finding a replacement. Biological Sciences is the largest department in the College of Science. Internal Audit was provided information in the areas of budget, research, and enrollment to gauge the size of the department in relation to the College. The College of Science provided the following information. Department budgets presented as a percentage of the total College of Science budget: ▫ Biological Sciences 26.8% ▫ Chemistry 16.1% ▫ Mathematics 13.6% ▫ Physics 13.0% The Chair of Biological Sciences provided comparative enrollment figures for Biological Sciences, Chemistry, Mathematics, and Physics. Biological Sciences accounted for: ▫ 29.7% of semester credit hours; ▫ 71.9% of degrees conferred for the 2015-16 academic year; and ▫ 78.7% of majors for the fall 2016 semester. The Office of Grants & Contract Administration stated that Biological Sciences accounted for roughly half of the total grant expenditures for the College of Science for fiscal year 2017	Moderate	9.1.a.Recommendation for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Contact and discuss with UNT Human Resources to evaluate staffing and role definition for individuals with financial and budgetary responsibilities in Biological Sciences.	1a. Management will meet with UNT Human Resources to evaluate staffing and role definition for individuals with financial and budgetary responsibilities in Biological Sciences.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	5/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	10. Printer Password & Security Setting The default administrator password on a printer had not been changed, and the immediate image overwrite setting was not enabled. Based on the feedback from an information technology questionnaire, Internal Audit reviewed printer settings for a printer in Biological Sciences. Internal Audit was able to access the administrator account via the default password. Additionally, Internal Audit observed that the immediate image overwrite setting was not enabled. The printer user guide describes the immediate image overwrite feature as follows: Immediate Image Overwrite is a security measure for customers who are concerned about unauthorized access and duplication of classified or private documents. The Immediate Image Overwrite feature erases all residual image data from the machine immediately after each job has been processed without requiring the machine to be taken offline. Based on discussion with Biological Sciences personnel, documents with sensitive information are scanned in the department. Additionally, Internal Audit observed copies of checks that included visible account information.	Moderate	10.1.a.1. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Coordinate with CAS IT Services to ensure that all printer passwords are changed from the default administrator passwords.	1a. Management will coordinate with CAS IT Services to ensure that all printer passwords are changed from the default administrator passwords.	Tim Christian, Senior Assistant Dean for IT Services:	10/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	10. Printer Password & Security Setting The default administrator password on a printer had not been changed, and the immediate image overwrite setting was not enabled. Based on the feedback from an information technology questionnaire, Internal Audit reviewed printer settings for a printer in Biological Sciences. Internal Audit was able to access the administrator account via the default password. Additionally, Internal Audit observed that the immediate image overwrite setting was not enabled. The printer user guide describes the immediate image overwrite feature as follows: Immediate Image Overwrite is a security measure for customers who are concerned about unauthorized access and duplication of classified or private documents. The Immediate Image Overwrite feature erases all residual image data from the machine immediately after each job has been processed without requiring the machine to be taken offline. Based on discussion with Biological Sciences personnel, documents with sensitive information are scanned in the department. Additionally, Internal Audit observed copies of checks that included visible account information.	Moderate	10.1.b. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: b. Coordinate with CAS IT Services to ensure that security settings to overwrite image data are enabled.	1b. Management will coordinate with CAS IT Services to ensure that security settings to overwrite image data are enabled.	Tim Christian, Senior Assistant Dean for IT Services:	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	1. Redaction of Bank Account Information Bank account information on donation checks were not redacted when scanned into Perceptive Content, the software data base program. There is restricted limited access to the Perceptive Content program file which contains donor gift processing information, but there is always the threat for unauthorized access and the potential misuse of donor information.	High	1.1.a. Recommendation for Clint Shipp, Executive Director of Advancement Services: a. Develop a process and procedure to redact bank account information on donor checks before scanning into Perceptive Content.	1a. Materials has been purchased to cover (redact) and copy checks before they are scanned into Perceptive Content.	Clint Shipp, Executive Director of Advancement Services	9/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	2. Cash Handling Training Six employees in the Advancement Gift Administration area who are responsible for handling cash have not either received or completed annual cash control training per UNT Policy 10.006. Three of the six employees have not been through annual cash handling training. Another employee started, but there was no record of ever completing the training. Two other employees had previously completed training, but did not renew their annual retraining requirement.	High	2.1.a.Recommendations for Clint Shipp, Executive Director of Advancement Services: a. Ensure that Advancement Gift Administration personnel who are responsible for handling cash receive annual cash control training as required by UNT Policy 10.006 Cash Handling Controls.	1a All gift administration staff have received cash handling training, and a reminder has been calendared for next year.	Clint Shipp, Executive Director of Advancement Services	6/12/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	2. Cash Handling Training Six employees in the Advancement Gift Administration area who are responsible for handling cash have not either received or completed annual cash control training per UNT Policy 10.006. Three of the six employees have not been through annual cash handling training. Another employee started, but there was no record of ever completing the training. Two other employees had previously completed training, but did not renew their annual retraining requirement.	High	2.1.b.Recommendations for Clint Shipp, Executive Director of Advancement Services: b. Management should maintain support documentation to show that an employee has completed cash control training.	1b. Copies of the documentation of cash handling training is held in the Gift Administration office. Originals were turned over to Larry Worthy.	Clint Shipp, Executive Director of Advancement Services	6/12/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	3. Business Continuity Plan Advancement does not have a written Business Continuity Plan for mission critical information resources. Pertaining to disaster recovery donor data information is backed up daily from previous day to servers managed by Blackbaud and stored remotely. Raisers Edge is the program used by Advancement Gift Administration personnel to input and process information which would eventually be stored in Blackbaud servers.	High	3.1.a.Recommendation for Clint Shipp, Executive Director of Advancement Services: a. Develop a written Business Continuity Plan (BCP) for mission critical resources.	1a. Requested BCP template from Mickie Tate and will begin writing plan.	Clint Shipp, Executive Director of Advancement Services	12/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	3. Business Continuity Plan Advancement does not have a written Business Continuity Plan for mission critical information resources. Pertaining to disaster recovery donor data information is backed up daily from previous day to servers managed by Blackbaud and stored remotely. Raisers Edge is the program used by Advancement Gift Administration personnel to input and process information which would eventually be stored in Blackbaud servers.	High	3.1.b. Recommendation for Clint Shipp, Executive Director of Advancement Services: b. Review the UNT Security Handbook to further understand any other compliance requirements.	1b. Staff will review the UNT Security Handbook to see if other changes need to be made.	Clint Shipp, Executive Director of Advancement Services	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	3. Business Continuity Plan Advancement does not have a written Business Continuity Plan for mission critical information resources. Pertaining to disaster recovery donor data information is backed up daily from previous day to servers managed by Blackbaud and stored remotely. Raisers Edge is the program used by Advancement Gift Administration personnel to input and process information which would eventually be stored in Blackbaud servers.	High	3.1.c.Recommendation for Clint Shipp, Executive Director of Advancement Services: c. Develop a process and procedure to annually test the BCP.	1.c. Testing will occur after the BCP plan has been developed and calendared for the followi	Clint Shipp, Executive Director of Advancement Services	2/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	4. Computer Log-in A student employee, in the gift processing area stated that he once remained logged-in on a computer after completing his shift. This was so another student employee could have access to a program which the student earlier had difficulty accessing.	Moderate	4.1.a. Recommendations for Clint Shipp, Executive Director of Advancement Services: a. All student employees should receive computer use training to be compliant with UNT Policy 14.003.	1a. Students are scheduled for normal employee computer use training.	Clint Shipp, Executive Director of Advancement Services	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	4. Computer Log-in A student employee, in the gift processing area stated that he once remained logged-in on a computer after completing his shift. This was so another student employee could have access to a program which the student earlier had difficulty accessing.	Moderate	4.1.b. Recommendations for Clint Shipp, Executive Director of Advancement Services: b. Management should maintain documentation of completed training.	1b. Management will maintain copies of the computer use training in the Gift Administration office.	Clint Shipp, Executive Director of Advancement Services	10/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	4. Computer Log-in A student employee, in the gift processing area stated that he once remained logged-in on a computer after completing his shift. This was so another student employee could have access to a program which the student earlier had difficulty accessing.	Moderate	4.1.c. Recommendations for Clint Shipp, Executive Director of Advancement Services: c. Evaluate the need for all Advancement employees to receive computer use training.	1c. All employees are required to complete computer use training.	Clint Shipp, Executive Director of Advancement Services	12/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	5. Policy Review Requirement One of two Advancement policies, UNT Policy 09.002 Fundraising Private Support was last reviewed by Advancement in 2011.	Moderate	Recommendations for Kimberly Collinsworth, Assistant Vice President for Donor Relations and Advancement Services: a. Review and update Advancement policy 09.002 Fundraising and Private Support.	1a. Policy 09.002 Fundraising and Private Support is currently under review by the Executive Leadership Team in Advancement under the direction of Kim Collinsworth.	Kimberly Collinsworth, Assistant Vice President for Donor Relations and Advancement Services	10/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	5. Policy Review Requirement One of two Advancement policies, UNT Policy 09.002 Fundraising Private Support was last reviewed by Advancement in 2011.	Moderate	5.1.b. Recommendations for Kimberly Collinsworth, Assistant Vice President for Donor Relations and Advancement Services: b. Develop a process and procedure to review Advancement policies and update at a minimum once every six years, unless otherwise required by state or federal law and note in the policy the date last reviewed and/or updated	1b. The Assistant Vice President for Donor Relations and Advancement Services will proactively begin policy review every five years (to ensure completion by sixth year), if no changes have been previously made. These dates are noted via Outlook calendar as a task.	Kimberly Collinsworth, Assistant Vice President for Donor Relations and Advancement Services	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2018	17-308 DAL	Governance and Regulatory Compliance	Enrollment	UNT Dallas	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Internal (Out-Sourced)	PwC	Fiscal Year 2018	17-307 HSC	Governance and Regulatory Compliance	Enrollment	UNTHSC	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2018	17-306 UNT	Governance and Regulatory Compliance	Enrollment	UNT	Comment #1: Monitoring evidence of audit roll completion not retained Evidence is not retained of monitoring to confirm timely audit roll completion. While the PeopleSoft system sends reminder notifications to lecturers who have not completed their assigned audit rolls, a report is also monitored to track for timely completion of outstanding audit rolls (audit rolls that were not marked as approved by the lecturer). This report is however not retained post audit roll completion to evidence the control was performed. Our testing did not identify any audit rolls not completed for the audit period; however, without evidence of the monitoring reports, we could not confirm that the secondary monitoring control was performed.	Low	1.1.a UNT Student Academic Records should retain the monitoring report used to confirm that class audit rolls were completed timely..	The Office of the Registrar will retain an audit roll monitoring report demonstrating that monitoring occurred and all professors have completed the audit roll process.	Bryan Heard, Director of Records, Registration and Reports	02/29/18	Closed
Internal (Out-Sourced)	BKD LLP	Fiscal Year 2018	18-009 HSC	Financial	Cancer Prevention and Research Institute of Texas Program (CPRIT)	UNTHSC	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2018	18-301 SYS	Financial	Benefits Proportionality	UNT System	Comment #1: Reconciliation of APS 011 Actual Benefits paid amounts to PeopleSoft subledger (AP & Payroll) source data prior to APS 011 submission. Noted that Actual Benefits Paid (Column 2) amounts within the submitted APS 011 forms are not reconciled back to actual payment data from PeopleSoft subledgers (AP & Payroll) as part of the APS 011 reporting process. Risk/Impact: Within USAS & PeopleSoft subledgers, there is the potential for entries to be made to inappropriately draw from the General Revenue fund. Currently, APS 011 amounts are reconciled to USAS source and then to PeopleSoft Financials general ledger data. An additional reconciliation from PeopleSoft Financials general ledger amounts to actual payment data from PeopleSoft subledgers (AP & Payroll) could identify any inappropriate adjustments made in USAS and/or PeopleSoft subledgers prior to APS 011 submission to help management gain comfort that no excess General Revenue funds are received or utilized by UNT.	Low	As part of the APS 011 reporting process, an additional procedure should be added to reconcile APS 011 amounts per PeopleSoft Financials general ledger data to PeopleSoft AP & Payroll subledger actual payment data. Any differences over $500,000 should be identified and resolved prior to APS 011 submission	Management agrees with the recommendation. UNTS member institutions will develop formal reconciliation procedures to identify variance balances between USAS, the PeopleSoft Financial general ledger and PeopleSoft AP & Payroll subledger systems. Any variances over $500,000 will be resolved prior to APS 011 submission.	C. Aaron LeMay, AVC Finance & System Controller	10/31/2018	Closed
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Complied with Most Contract Monitoring Requirements for the Construction Services Contract, But It Should Strengthen Some Monitoring Activities: The System performed monitoring activities to ensure compliance with contract terms related to construction of the Interdisciplinary Research Building. Additionally, payments to the contractor were accurate, allowable, and supported. However, it should improve certain monitoring activities, such as reconciling the dollar amounts paid to subcontractors with corresponding supporting documents, verifying that the contractor obtained all required bonds, and ensuring that the contractor used E-Verify. The System adequately performed oversight activities related to the Interdisciplinary Research Building's construction contract. The System adequately monitored the construction of the Interdisciplinary Research Building through February 28, 2018. As part of that monitoring, the System contracted with an independent entity for inspection services in accordance with Texas Education Code, Section 51.782(d). In addition to an independent inspector, the System received daily construction activity logs, attended weekly meetings to monitor the construction project status, and received other monitoring reports as required by the contract.	Low	Recommendations: The System should develop and implement a process to: - Reconcile the amounts reported as paid to subcontractors in the HUB Progress Assessment Reports with the amounts in the request for payment that the contractors submit.	Management's Response The System should develop and implement a process to: - Reconcile the amounts reported as paid to subcontractors in the HUB Progress Assessment Reports with the amounts in the request for payment that the contractors submit. The UNT System agrees with this recommendation. Amounts paid to subcontractors are reconciled to the HUB Progress Assessment Reports. For large contracts, the final reconciliation is completed at the end of the project.	Responsible party: Senior Director of Procurement Services.	NA	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Complied with Most Contract Monitoring Requirements for the Construction Services Contract, But It Should Strengthen Some Monitoring Activities: The System performed monitoring activities to ensure compliance with contract terms related to construction of the Interdisciplinary Research Building. Additionally, payments to the contractor were accurate, allowable, and supported. However, it should improve certain monitoring activities, such as reconciling the dollar amounts paid to subcontractors with corresponding supporting documents, verifying that the contractor obtained all required bonds, and ensuring that the contractor used E-Verify. The System adequately performed oversight activities related to the Interdisciplinary Research Building's construction contract. The System adequately monitored the construction of the Interdisciplinary Research Building through February 28, 2018. As part of that monitoring, the System contracted with an independent entity for inspection services in accordance with Texas Education Code, Section 51.782(d). In addition to an independent inspector, the System received daily construction activity logs, attended weekly meetings to monitor the construction project status, and received other monitoring reports as required by the contract.	Low	Recommendations: The System should develop and implement a process to: - Ensure that contractors obtain the appropriate bond coverage that a contract requires.	Management's Response The System should develop and implement a process to: - Ensure that contractors obtain the appropriate bond coverage that a contract requires. The UNT System agrees with this recommendation and now requires a payment bond even if the Municipality where the work is being performed does not. This issue was addressed as of July 31, 2018.	Responsible party: Executive Director of System Facilities.	7/31/2018	Closed
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Complied with Most Contract Monitoring Requirements for the Construction Services Contract, But It Should Strengthen Some Monitoring Activities: The System performed monitoring activities to ensure compliance with contract terms related to construction of the Interdisciplinary Research Building. Additionally, payments to the contractor were accurate, allowable, and supported. However, it should improve certain monitoring activities, such as reconciling the dollar amounts paid to subcontractors with corresponding supporting documents, verifying that the contractor obtained all required bonds, and ensuring that the contractor used E-Verify. The System adequately performed oversight activities related to the Interdisciplinary Research Building's construction contract. The System adequately monitored the construction of the Interdisciplinary Research Building through February 28, 2018. As part of that monitoring, the System contracted with an independent entity for inspection services in accordance with Texas Education Code, Section 51.782(d). In addition to an independent inspector, the System received daily construction activity logs, attended weekly meetings to monitor the construction project status, and received other monitoring reports as required by the contract.	Low	Recommendations: The System should develop and implement a process to: - Confirm that contractors are using E-Verify.	Management's Response The System should develop and implement a process to: - Confirm that contractors are using E-Verify. The UNT System agrees with the recommendation and will modify its competitive solicitation boilerplates by August 31, 2018 to include a confirmation from the proposers that the E-Verify system will be used during performance of the contract.	Responsible party: Senior Director of Procurement Services.	8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Substantially Complied with Applicable Requirements Related to Contracting Policies, Procedures, and Training:

The System implemented policies and procedures to address most of the applicable contract-related requirements in Texas Education Code, Section 51.9337, and Texas Government Code, Chapter 2261, Subchapter F. However, the System should ensure that it (1) continues to develop and approve policies related to the use of institutional resources and ethics training; (2) includes all significant contract components in its Contract Management Handbook; and (3) maintains documentation to support that all individuals involved in the contracting approval process received all required training.

Policies and procedures. The System implemented policies and procedures to address most of the contracting requirements of Texas Education Code, Section 51.9337, and Texas Government Code, Chapter 2261, Subchapter F (see text box for more information), which both became effective September 1, 2015 . As part of the implementation of those statutes, the System's Board of Regents Rules, established August 2015, included a requirement for the System to develop additional policies and procedures related to the use of institutional resources and regular ethics training for required staff. Senate Bill 20 (84th Legislature, Regular Session) stated that entities should implement changes resulting from those statutes "as | Moderate | Recommendations

The System should:

- Continue to implement policies and procedures as required by its Board of Regents Rules. | Management's Response

The System should:

- Continue to implement policies and procedures as required by its Board of Regents Rules.

The UNT System agrees with this recommendation and has revised its training to include ethics, procurement methods and purchasing technology as of July 31, 2018. | Responsible party: Senior Director of Procurement Services. | 7/31/2018 | Closed |
| External | State Auditor's Office | Fiscal Year 2019 | SAO Report No. 19-001 | Governance and Regulatory Compliance | An Audit Report in A Selected Contract at the University of North Texas System | UNT System | The System Substantially Complied with Applicable Requirements Related to Contracting Policies, Procedures, and Training:

The System implemented policies and procedures to address most of the applicable contract-related requirements in Texas Education Code, Section 51.9337, and Texas Government Code, Chapter 2261, Subchapter F. However, the System should ensure that it (1) continues to develop and approve policies related to the use of institutional resources and ethics training; (2) includes all significant contract components in its Contract Management Handbook; and (3) maintains documentation to support that all individuals involved in the contracting approval process received all required training.

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The System should:

- Update its Contract Management Handbook to include the negotiation and closeout processes. | Management's Response

The System should:

- Update its Contract Management Handbook to include the negotiation and closeout processes.

The UNT System agrees with this recommendation. The UNT System Office of General Counsel and Procurement Services will update the Contract Management Handbook to include contract negotiation and closeout processes by October 31, 2018. | Responsible parties are the Assistant General Counsel and the Senior Director of Procurement Services. | 10/31/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Substantially Complied with Applicable Requirements Related to Contracting Policies, Procedures, and Training: The System implemented policies and procedures to address most of the applicable contract-related requirements in Texas Education Code, Section 51.9337, and Texas Government Code, Chapter 2261, Subchapter F. However, the System should ensure that it (1) continues to develop and approve policies related to the use of institutional resources and ethics training; (2) includes all significant contract components in its Contract Management Handbook; and (3) maintains documentation to support that all individuals involved in the contracting approval process received all required training. Policies and procedures. The System implemented policies and procedures to address most of the contracting requirements of Texas Education Code, Section 51.9337, and Texas Government Code, Chapter 2261, Subchapter F (see text box for more information), which both became effective September 1, 2015 . As part of the implementation of those statutes, the System's Board of Regents Rules, established August 2015, included a requirement for the System to develop additional policies and procedures related to the use of institutional resources and regular ethics training for required staff. Senate Bill 20 (84th Legislature, Regular Session) stated that entities should implement changes resulting from those statutes "as	Moderate	Recommendations The System should: - Ensure that all individuals involved in the contracts approval processes have completed all required training and maintain documentation of that training.	Management's Response The System should: - Ensure that all individuals involved in the contracts approval processes have completed all required training and maintain documentation of that training. The UNT System agrees with this recommendation and will complete an audit during Fiscal Year 2019 to identify any individuals with contract approval authority who have not completed the required training. Those individuals will be required to fulfill this training by August 31, 2019.	Responsible party: Senior Director of Procurement Services.	8/31/2019	Open
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Should Enhance Compliance with Statutory Reporting Requirements: Although the System reported contract notifications to the Legislative Budget Board (LBB) and posted certain contract documentation on its Web site, it should enhance its reporting process to ensure that it complies with applicable statutes. LBB Reporting The System did not notify the LBB within 10 days of signing the audited contract, as required by Texas Government Code, Section 2166.2551. The System signed the audited contract on April 25, 2016, but it submitted the notification to the LBB approximately eight months later on December 16, 2016. Additionally, specific information related to the contract, such as milestone dates and contract value, was not accurate in that notification. Additionally, the General Appropriations Act (84th Legislature) required the System to submit a notice to the LBB containing specific details about the audited contract. The LBB calls this an Attestation Letter. Review of the System's Attestation Letter indicated that: (1) it was not submitted at least 10 days prior to making the first payment on the contract as required; instead, it was submitted 15 months after the first payment was made, and (2) the information contained in that letter was not complete and	Moderate	Recommendations The System should: - Report accurately its contracts to the LBB in accordance with the statutorily required timeframe.	Management's Response The System should: - Report accurately its contracts to the LBB in accordance with the statutorily required timeframe. The UNT System is now current on all contract reporting to the LBB as required and will continue to report in the required timeframe.	Responsible party: Senior Director of Procurement Services.	NA	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Should Enhance Compliance with Statutory Reporting Requirements: Although the System reported contract notifications to the Legislative Budget Board (LBB) and posted certain contract documentation on its Web site, it should enhance its reporting process to ensure that it complies with applicable statutes. LBB Reporting The System did not notify the LBB within 10 days of signing the audited contract, as required by Texas Government Code, Section 2166.2551. The System signed the audited contract on April 25, 2016, but it submitted the notification to the LBB approximately eight months later on December 16, 2016. Additionally, specific information related to the contract, such as milestone dates and contract value, was not accurate in that notification. Additionally, the General Appropriations Act (84th Legislature) required the System to submit a notice to the LBB containing specific details about the audited contract. The LBB calls this an Attestation Letter. Review of the System's Attestation Letter indicated that: (1) it was not submitted at least 10 days prior to making the first payment on the contract as required; instead, it was submitted 15 months after the first payment was made, and (2) the information contained in that letter was not complete and	Moderate	Recommendations The System should: - Update its policies and procedures to include detailed information on contract reporting requirements for the LBB, including the required submission due dates and instructions for completing required documentation.	Management's Response The System should: -Update its policies and procedures to include detailed information on contract reporting requirements for the LBB, including the required submission due dates and instructions for completing required documentation. The UNT System agrees with this recommendation and has updated its procedures to include detailed information on contract reporting requirements for the LBB, including the required submission due dates and instructions for completing the required information.	Responsible party: Senior Director of Procurement Services.	NA	Closed
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Should Enhance Compliance with Statutory Reporting Requirements: Although the System reported contract notifications to the Legislative Budget Board (LBB) and posted certain contract documentation on its Web site, it should enhance its reporting process to ensure that it complies with applicable statutes. LBB Reporting The System did not notify the LBB within 10 days of signing the audited contract, as required by Texas Government Code, Section 2166.2551. The System signed the audited contract on April 25, 2016, but it submitted the notification to the LBB approximately eight months later on December 16, 2016. Additionally, specific information related to the contract, such as milestone dates and contract value, was not accurate in that notification. Additionally, the General Appropriations Act (84th Legislature) required the System to submit a notice to the LBB containing specific details about the audited contract. The LBB calls this an Attestation Letter. Review of the System's Attestation Letter indicated that: (1) it was not submitted at least 10 days prior to making the first payment on the contract as required; instead, it was submitted 15 months after the first payment was made, and (2) the information contained in that letter was not complete and	Moderate	Recommendations The System should: - Continue posting the required contract information, including the authority it exercised to enter into certain contracts without complying with competitive bidding procedures, on its Web site.	Management's Response The System should: - Continue posting the required contract information, including the authority it exercised to enter into certain contracts without complying with competitive bidding procedures, on its Web site. The UNT System will continue posting the required contract information.	Responsible party: Senior Director of Procurement Services.	NA	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Attorney General of Texas	Fiscal Year 2019	N/A	Research	OAG Grant Contract: # 1880616-OVAG (Other Victim Assistance Grant)	UNT	The Grants Administration Division (GAD) Monitor conducted a desk monitoring review of expenditures on the grant referenced above. During the course of the review, the GAD Monitor did not identify any findings that require corrective action and/or that resulted in questioned costs.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	1.Travel Expenditures Travel vouchers were not prepared in accordance with UNT System Travel Guidelines. Internal Audit reviewed 100 percent of travel expenditures charged to the project. During review, Internal Audit noted the following: • Four travel vouchers included reimbursement request for mileage over 60 days after travel and not included in taxable income; • One instance where mileage reimbursement was inaccurately calculated; • Three instances where 2017 mileage rate was used to calculate 2018 mileage reimbursements; and • One instance where Travel Budget Authorization form (TBA) was not approved prior to employee travel.	Moderate	1.1.a. Recommendations for Dr. Alexandra Ponette-Gonzalez, Principal Investigator: a. Develop a process to review travel vouchers for accuracy prior to submitting for reimbursement.	1.1.a. Dr. Ponette-Gonzalez will use a checklist for review of travel vouchers prior to submitting for reimbursement that will include: Accurate dates of travel Accurate rates for mileage Submission to Geography AA no more than 30 days after travel	Dr. Alexandra Ponette-Gonzalez, Principal Investigator	11/21/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	1.Travel Expenditures Travel vouchers were not prepared in accordance with UNT System Travel Guidelines. Internal Audit reviewed 100 percent of travel expenditures charged to the project. During review, Internal Audit noted the following: • Four travel vouchers included reimbursement request for mileage over 60 days after travel and not included in taxable income; • One instance where mileage reimbursement was inaccurately calculated; • Three instances where 2017 mileage rate was used to calculate 2018 mileage reimbursements; and • One instance where Travel Budget Authorization form (TBA) was not approved prior to employee travel.	Moderate	1..1.b. Recommendations for Dr. Alexandra Ponette-Gonzalez, Principal Investigator: b. Ensure a Travel Budget Authorization (TBA) form is completed and approved prior to employee travel.	1.1.b. Dr. Ponette-Gonzalez will ensure that the TBA form has been completed properly and submitted prior to her or her employee's travel.	Dr. Alexandra Ponette-Gonzalez, Principal Investigator	11/21/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	1.Travel Expenditures Travel vouchers were not prepared in accordance with UNT System Travel Guidelines. Internal Audit reviewed 100 percent of travel expenditures charged to the project. During review, Internal Audit noted the following: • Four travel vouchers included reimbursement request for mileage over 60 days after travel and not included in taxable income; • One instance where mileage reimbursement was inaccurately calculated; • Three instances where 2017 mileage rate was used to calculate 2018 mileage reimbursements; and • One instance where Travel Budget Authorization form (TBA) was not approved prior to employee travel.	Moderate	1.2.a. Recommendation for Dr. C. Reid Ferring, Interim Chair for Department of Geography: a. Develop a checklist for travel voucher preparers and reviewers to ensure travel reimbursements are accurate and in compliance with UNT System Travel Guidelines.	1.2.a. Dr. Ferring's checklist for travel voucher preparers will include: 1. Employee submits all documentation of travel expenses (itinerary, receipts) to AA 2. AA reviews all travel claims, verifies rates (perdiem, mileage, etc.) and compliance with State/Federal regulations (eg. Non-overnight travel; no alcohol reimbursements, etc.) 3. AA submits vouchers to Chair/account holder for review and approval prior to submission to CLASS or Grant Accounting for approval. Travel guidelines for Geography faculty and staff regarding UNT System and departmental procedures concerning travel approval, expense documentation and reimbursement timelines: 1. The VPAA-150 form must be submitted to the Chair well before anticipated travel date(s), regardless of the source of funding for travel. The form must include documentation on how classes, committee assignments and other duties will be covered during the absence period. 2. If a University chartstring (State monies) or projid (Grant monies) will be paying for part of the travel expenses, the employee must complete a Travel Budget Authorization form (TBA). Employee selects first tab only; remainder is filled out by Tami. 3. The TBA must be forwarded to the Chair or account holder for review and signature PRIOR to travel. 4. On completion and signing of the TBA, the traveler is notified of the due date for all receipts and requests for reimbursement. 5. Travel expense reporting must be submitted to the departmental administrative assistant (AA) within 30 days of travel who will prepare the Travel Voucher.	Dr. C. Reid Ferring, Interim Chair for Department of Geography	11/21/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT System	1.Travel Expenditures Travel vouchers were not prepared in accordance with UNT System Travel Guidelines. Internal Audit reviewed 100 percent of travel expenditures charged to the project. During review, Internal Audit noted the following: • Four travel vouchers included reimbursement request for mileage over 60 days after travel and not included in taxable income; • One instance where mileage reimbursement was inaccurately calculated; • Three instances where 2017 mileage rate was used to calculate 2018 mileage reimbursements; and • One instance where Travel Budget Authorization form (TBA) was not approved prior to employee travel.	Moderate	1.3.a .Recommendations for Shelley Pavero, Director of Payments: a. Coordinate with Payroll to develop a process to ensure travel reimbursements submitted after 60 days of occurrence are appropriately included in taxable income.	1.3.a. I agree to coordinate with the Payroll team to enhance the current process for identifying taxable income liability for travel reimbursements submitted after 60 days.	Shelley Pavero, Director of Payments	2/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT System	1.Travel Expenditures Travel vouchers were not prepared in accordance with UNT System Travel Guidelines. Internal Audit reviewed 100 percent of travel expenditures charged to the project. During review, Internal Audit noted the following: • Four travel vouchers included reimbursement request for mileage over 60 days after travel and not included in taxable income; • One instance where mileage reimbursement was inaccurately calculated; • Three instances where 2017 mileage rate was used to calculate 2018 mileage reimbursements; and • One instance where Travel Budget Authorization form (TBA) was not approved prior to employee travel.	Moderate	1.3.b.Recommendations for Shelley Pavero, Director of Payments: b. Evaluate the UNT System Travel Guidelines to determine the effectiveness of a monthly mileage reimbursement requirement.	1.3.b. With the implementation of Concur Travel, the Travel team is proposing to management the requirement for monthly reconciliations and updates to the UNT Travel Guidelines.	Shelley Pavero, Director of Payments	2/1/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	2.Policy Review Requirement Nine of the twelve Research policies reviewed by auditor were not reviewed in accordance with UNT Policy 02.001 Policy on Policies. During the course of the audit, Internal Audit noted the following Office of Research and Innovation policies had not been reviewed within the past six years, in accordance with UNT Policy 02.001 Policy on Policies: • 13.001 Animal Care and Use • 13.002 Award Management of Sponsored Projects • 13.003 Recovery and Distribution of Facilities and Administration Funds • 13.004 Use of Human Subjects in Research • 13.006 Research Misconduct • 13.008 Proposal Submission to External Sponsors • 13.009 Grants and Contracts Related to Sponsored Projects • 13.010 Export Controls • 13.011 Office of Research Compliance	Moderate	2.1.a Recommendation for Jamie Peno, Director of Research Integrity and Compliance: a. Develop a process and procedure to review Research policies and update at a minimum of once every six years unless otherwise required by state or federal law and note in the policy the date last reviewed and/or updated.	2.1.a. The action we intend to take is to continue working on our policies with OGC in order of risk level.	The management team of the Office of Research Innovation	10/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	3. Strip-Cut Paper Shredders Office of Grants and Contracts Administration (OGCA) uses a strip-cut paper shredder. Based on feedback from information technology questionnaires, Internal Audit reviewed the paper shredder located in OGCA. Internal Audit observed the contents of the shred bins and noted that the shredders were strip-cut shredders. It was possible to read the text on the strips of shredded paper.	Moderate	3.1.a. Recommendation for Chuck Tarantino, Assistant Vice President of OGCA: a. Obtain cross-cut paper shredders to destroy documents containing sensitive information to render the information unreadable.	3.1.a. The Office of Grants and Contracts Administration purchased a strip-cut shredder.	Chuck Tarantino, Assistant Vice President, Office of Grants and Contracts Administration	11/21/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	4. Printer Security Setting Subsequent to administering an information technology questionnaire, Internal Audit reviewed printer settings for a printer in Office of Grants and Contracts Administration (OGCA). Internal Audit observed that the immediate image overwrite setting was not enabled. The printer user guide describes the immediate image overwrite feature as follows: To further thwart data loss, an organization's information security measures should incorporate technology that destroys latent digital images on the MFP's hard drive. Ricoh's DataOverwriteSecurity System achieves that goal as it destroys temporary data stored on the MFP's hard drive by writing over the latent image with random sequences of "1's" and "0's."	Moderate	4.1.a. Recommendation for Chuck Tarantino, Assistant Vice President of OGCA and Abraham John, Senior Director of Administrative Information Technology Services (AITS):	4.1.a. The printer security setting to overwrite image data was enabled on September 11, 2018	Chuck Tarantino, Assistant Vice President, Office of Grants and Contracts Administration	11/21/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-022 UNT	Governance and Regulatory Compliance	Effort Reporting Process	UNT	1. Electronic Payroll Action Request Approval The workflow for one Electronic Payroll Action Request processed on the project did not require approval from the College Research Officer. Electronic Payroll Action Requests (ePars) are submitted for an employee to receive payment from a specified funding source. In order for an ePar to be submitted, it must go through the ePar Workflow Approval process and receive the appropriate approvals depending on the funding source. Internal Audit reviewed all ePars submitted for payment on the project for appropriate approvals, including the Principal Investigator (PI), Department Head, College Research Officer (CRO) and Provost's Office. Internal Audit noted one of five employee ePars processed on the project was not required to be reviewed and approved by the CRO	Moderate	1.1.a. Recommendation for Chuck Tarantino, Assistant Vice President of OGCA: a. Ensure ePars for employees paid on sponsored projects receive the appropriate approvals.	1a. The Office of Grants and Contracts Administration contacted Information Technology Shared Services to make them aware of this issue. Information Technology Shared Services migrated a code change to ePAR on Thursday night, October18, 2018. On October 19, 2018, the Office of Grants and Contracts Administration confirmed with Donna Asher, Associate Vice Chancellor for Finance and Administration that the approval workflow in this type of personnel action now includes the College Research Officer.	Lauren Buchanan, Senior Director, Office of Grants and Contracts Administration	11/21/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-022 HSC	Governance and Regulatory Compliance	Effort Reporting Process	UNTHSC	1. Policies & Procedures UNTHSC Grant Management Policies, Chapter 13 have not been updated to reflect changes in accordance to the Federal Regulations and National Institution of Health (NIH) policies. Specifically, • The policies reference the previous Office of Management and Budget (OMB) A-21, A-110 and A-133 circulars and have not been updated since the new OMB Uniform Guidance (A-81 Circular for the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) took effect. On December 26, 2014 OMB Uniform Guidance went into effect eliminating eight OMB Circulars including A-21, A-110 and A-133. The new OMB Uniform Guidance supersedes and streamlines requirement of the previous OMB circulars in an effort to reduce the administrative burden on award recipients and, at the same time, guard against the risk of waste and misuse of federal funds. • NIH policy amendment of 2011 in regards to "Revised Multiple Program Director(s)/Principal Investigator(s) Policy to Allow Change with Prior Approval" is not incorporated in the respective UNTHSC 13.124 for Multiple Principal Investigators policy.	High	1.1.a. Recommendations for the Executive Director of Sponsored Programs: a. Work with the Office of Compliance to review, update and streamline the UNTHSC Grants Management policies.	1a. The Office of Sponsored Programs will update existing policies to correct statutory citations by December 31, 2018. The Office of Sponsored Programs will work with the Office of Compliance to review, update, and streamline the UNTHSC Grants Management policies. Contingent upon legal sufficiency review being completed within 30 days of submission to the Office of General Counsel, the target completion date for OSP policy updates is December 31, 2019.	Andrea Anderson, Executive Director of Sponsored Programs	12/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	1. Purchasing Card Expenses Purchasing card expenses under the Texas HIPPY Corps Initiative project were not consistently reconciled or approved, and in some cases, contained unsupported expenses. Internal Audit reviewed documented approvals and support for fifty (50) project expenditures made between the period of October 2017 and June 2018. All expenses in the sample met the intent of the project's scope of work, however many layers of approval were missing, a tip was paid, and an itemized receipt was omitted. In the sample of fifty (50) project expenditures, thirty four (34) were made using a purchasing card. All issues noted below were found within the thirty four (34) purchases made using the purchasing card. Internal Audit found an issue with 100% of the sample taken of purchasing card purchases, namely: • Thirty four (34) purchases without Principal Investigator approval, • Twenty four (24) purchases without grant research officer approval, • Eight (8) purchases without reconciler approval, • Five (5) purchases without cardholder monthly statement approval, • One (1) tip paid on food delivery purchases totaling $128.13, and • One (1) group food purchase for $1,877.77 without an itemized receipt.	High	1.1.a. Recommendations for DeeAnna Oliveira, Senior Research Analyst, College of Education: a. Move unallowable costs from the sponsored project to an appropriate departmental account.	1a. We agree with the recommendation. DeeAnna Oliveira will remove all identified unallowable costs via a Cost Transfer in conjunction with Shea Chester of OGCA. It is a two-step process, which requires the paperwork to be filed out by the SRA (DeeAnna Oliveira) with the charges and appropriate alternative chartstring to be identified, and then processed and posted to the General Ledger by OGCA (Shea Chester).	DeeAnna Oliveira, Sr. Research Analyst, College of Education	10/12/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	1. Purchasing Card Expenses Purchasing card expenses under the Texas HIPPY Corps Initiative project were not consistently reconciled or approved, and in some cases, contained unsupported expenses. Internal Audit reviewed documented approvals and support for fifty (50) project expenditures made between the period of October 2017 and June 2018. All expenses in the sample met the intent of the project's scope of work, however many layers of approval were missing, a tip was paid, and an itemized receipt was omitted. In the sample of fifty (50) project expenditures, thirty four (34) were made using a purchasing card. All issues noted below were found within the thirty four (34) purchases made using the purchasing card. Internal Audit found an issue with 100% of the sample taken of purchasing card purchases, namely: • Thirty four (34) purchases without Principal Investigator approval, • Twenty four (24) purchases without grant research officer approval, • Eight (8) purchases without reconciler approval, • Five (5) purchases without cardholder monthly statement approval, • One (1) tip paid on food delivery purchases totaling $128.13, and • One (1) group food purchase for $1,877.77 without an itemized receipt.	High	1.1.b. Recommendations for DeeAnna Oliveira, Senior Research Analyst, College of b. Review every purchasing card transaction for compliance with the sponsor's scope of work and budget, PI approval, and that the expense is an allowable cost.	1b. We agree with the recommendation. The Business Service Center at UNT is currently transitioning the pcard process to the new Concur system. It is our understanding that the new system will allow for review of all purchasing card transactions with all associated receipts attached within the monthly pcard report. This new system is supposed to allow the SRA to review all purchased items and approve each line item for purchases made within the college on sponsored grant funding. Concur also allows for a segregation of roles, whereby each transaction will route to the appropriate approver prior to posting on the GL. This should alleviate purchases being posted by BSC without the appropriate grant review and approval. To date, the Pcard Approver training has not been developed by BSC. As the training is made available, all appropriate COE staff will attend the pcard approver training to ensure that we are compliant with UNT policy and procedure. We will work in conjunction with the BSC Pcard Supervisor and OGCA to evaluate the roles and responsibilities as we move forward with implementing this new system (creating proxies for approval by appropriate approvers while out of town, ensuring timely response, working within UNT deadlines, etc...). Glen Nakata, Associate Dean for Finance & Administration and DeeAnna Oliveira, Senior Research Analyst for College of Education attending the basic Concur Pcard User upgrade training on Wednesday, October 3, 2018.	DeeAnna Oliveira, Sr. Research Analyst, College of Education	2/28/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	1. Purchasing Card Expenses Purchasing card expenses under the Texas HIPPY Corps Initiative project were not consistently reconciled or approved, and in some cases, contained unsupported expenses. Internal Audit reviewed documented approvals and support for fifty (50) project expenditures made between the period of October 2017 and June 2018. All expenses in the sample met the intent of the project's scope of work, however many layers of approval were missing, a tip was paid, and an itemized receipt was omitted. In the sample of fifty (50) project expenditures, thirty four (34) were made using a purchasing card. All issues noted below were found within the thirty four (34) purchases made using the purchasing card. Internal Audit found an issue with 100% of the sample taken of purchasing card purchases, namely: • Thirty four (34) purchases without Principal Investigator approval, • Twenty four (24) purchases without grant research officer approval, • Eight (8) purchases without reconciler approval, • Five (5) purchases without cardholder monthly statement approval, • One (1) tip paid on food delivery purchases totaling $128.13, and • One (1) group food purchase for $1,877.77 without an itemized receipt.	High	1.2.a. Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology: a. Establish segregation of duties by naming individuals by role and requiring their approval on purchasing card purchases, specifically: • Cardholder, • Reconciler, • ProjID approver, and • Grant-level approver.	2a. We agree with the recommendation. We will assign duties related to purchasing card approvals that reflect segregated responsibilities and accountability. The roles will be: • Cardholder: Nicole Schopen, Administrative Coordinator • Reconciler: Adriana Trevino, Project Director • ProjID Approver: Dr. Wendy Middlemiss, PI • Grant-level Approver: DeeAnna Oliveira, COE Senior Research Analyst When Adriana Trevino becomes a cardholder, she will then flip roles with Nicole Schopen who will become her reconciler.	Dr. Wendy Middlemiss, PI and Associate Professor	2/28/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	1. Purchasing Card Expenses Purchasing card expenses under the Texas HIPPY Corps Initiative project were not consistently reconciled or approved, and in some cases, contained unsupported expenses. Internal Audit reviewed documented approvals and support for fifty (50) project expenditures made between the period of October 2017 and June 2018. All expenses in the sample met the intent of the project's scope of work, however many layers of approval were missing, a tip was paid, and an itemized receipt was omitted. In the sample of fifty (50) project expenditures, thirty four (34) were made using a purchasing card. All issues noted below were found within the thirty four (34) purchases made using the purchasing card. Internal Audit found an issue with 100% of the sample taken of purchasing card purchases, namely: • Thirty four (34) purchases without Principal Investigator approval, • Twenty four (24) purchases without grant research officer approval, • Eight (8) purchases without reconciler approval, • Five (5) purchases without cardholder monthly statement approval, • One (1) tip paid on food delivery purchases totaling $128.13, and • One (1) group food purchase for $1,877.77 without an itemized receipt.	High	1.2.b. Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology: b. Ensure that all parties in the purchasing card process receive training to gain an understanding of the University expectations and State requirements.	2b. We agree with the recommendation. We will ensure that all parties in the purchasing card process will receive training so they may execute the process according to University expectations and State requirements. Documentation of training completion will be kept on file in the HIPPY office. As training from BSC is made available, all appropriate COE staff will attend the pcard approver training to ensure that we are compliant with UNT policy and procedure. We will work in conjunction with the BSC Pcard Supervisor and OGCA to evaluate the roles and responsibilities as we move forward with implementing this new system (creating proxies for approval by appropriate approvers while out of town, ensuring timely response, working within UNT deadlines, etc...).	Adriana Trevino, Project Director	2/28/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	2. IT Assets Many IT assets under the HIPPY program could not be located, and most were outdated or no longer operational. The Department of Educational Psychology had 250 assets during the April 2018 Annual Physical Inventory. Thirty-three assets were identified as belonging to the HIPPY program, of which ten were at an offsite location with subcontracted entities. Internal Audit visited all locations and twenty-two assets were located. However, one-third (11 of 33) of the IT assets could not be located. Almost all of the machines that could not be found were outdated. Specifically of the 11 that could not be located, 9 were more than 6 years old.	High	2.1.a.Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology: a. Ensure that the Asset Coordinator for the Department of Educational Psychology updates assets in the central EIS database to properly reflect the custodian and location for all assets belonging to the HIPPY program.	1a. We agree with the recommendation. We will ensure that the central EIS database is updated to reflect the custodian and location for all assets belonging to the HIPPY program. Adriana Trevino will supervise a process that itemizes all HIPPY assets and documents: (a) the name of the asset owner, (b) physical location/address of the asset, (c) a picture of the asset with the inventory identification tag number and an associated date if it cannot be physically seen. Adriana Trevino will provide this information to Alecia Adams, EPSY Administrative Coordinator, who will update the database.	Adriana Trevino, Project Director	4/30/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	2. IT Assets Many IT assets under the HIPPY program could not be located, and most were outdated or no longer operational. The Department of Educational Psychology had 250 assets during the April 2018 Annual Physical Inventory. Thirty-three assets were identified as belonging to the HIPPY program, of which ten were at an offsite location with subcontracted entities. Internal Audit visited all locations and twenty-two assets were located. However, one-third (11 of 33) of the IT assets could not be located. Almost all of the machines that could not be found were outdated. Specifically of the 11 that could not be located, 9 were more than 6 years old.	High	2.1.b. Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology: b. Ensure assets that are not found are properly recorded per State of Texas requirements, including the completion of: • Texas Comptroller of Public Accounts Form 74-194 Missing, Damaged, or Stolen Property Report, and • UNT Missing Property Investigation Statement.	1b. We agree with the recommendation. We will ensure that all assets that are not found during the annual inventory process will be properly recorded with the appropriate forms completed. Adriana Trevino will supervise the process and completion of the forms. She will provide them to Alecia Adams who will verify completion and submission.	Adriana Trevino, Project Director	4/30/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	2. IT Assets Many IT assets under the HIPPY program could not be located, and most were outdated or no longer operational. The Department of Educational Psychology had 250 assets during the April 2018 Annual Physical Inventory. Thirty-three assets were identified as belonging to the HIPPY program, of which ten were at an offsite location with subcontracted entities. Internal Audit visited all locations and twenty-two assets were located. However, one-third (11 of 33) of the IT assets could not be located. Almost all of the machines that could not be found were outdated. Specifically of the 11 that could not be located, 9 were more than 6 years old.	High	2.1.c. Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology c. Work with UNT Property Management to wipe data and surplus machines that have exceeded their useful life.	1c. We agree with the recommendation. We will coordinate with the HIPPY and COE Tech Offices to identify machines that have exceeded their useful life and process them to be wiped and placed into surplus. Alecia Adams will supervise this process as supported by Adriana Trevino. Once qualifying machines are identified, Adriana Trevino will develop and supervise a plan for gathering them so they can be processed in time.	Alecia Adams, EPSY Administrative Coordinator	4/30/2019	Open

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	2. IT Assets Many IT assets under the HIPPY program could not be located, and most were outdated or no longer operational. The Department of Educational Psychology had 250 assets during the April 2018 Annual Physical Inventory. Thirty-three assets were identified as belonging to the HIPPY program, of which ten were at an offsite location with subcontracted entities. Internal Audit visited all locations and twenty-two assets were located. However, one-third (11 of 33) of the IT assets could not be located. Almost all of the machines that could not be found were outdated. Specifically of the 11 that could not be located, 9 were more than 6 years old.	High	2.1.d. Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology: d. During the annual inventory process, ensure that a visual confirmation is performed for all HIPPY assets via either in-person observation or a dated photo that shows the asset tag.	1d. We agree with the recommendation. We will develop a process by which a visual confirmation of all HIPPY assets is performed either in-person or via a dated picture that includes the inventory identification tag number. Alecia Adams will supervise the development of this process and work directly with Adriana Trevino on the most efficient ways to execute it within HIPPY.	Alecia Adams, EPSY Administrative Coordinator	4/30/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	3. Publicized Funding Source The funding source was inaccurate for five sponsored projects on the Awards Report. During the course of the review, it was noted that a HIPPY project receiving Federal flow-through funds was listed as receiving funds from a not-for-profit source on the Awards Report located on the public-facing website for the Office of Grants & Contract Administration (OGCA). As of July 2018, a download of the current awards-to-date report from the OGCA website listed project GF40065 has a non-profit funding source although it was a federal flow-through project. Upon further review, four additional projects were identified with an incorrect funding type. In consultation with OGCA, it was determined the project funding source was correctly identified in the central EIS database, however the web-based report contained a programming error on the extraction of the sponsor type field. OGCA management also confirmed that, to their knowledge, no external parties rely on this report for decision-making and external reporting does not rely on data from this report. The five sponsored projects found with an inaccurate funding source are as follows: See Audit Report for Table	Moderate	3.1.a. Recommendation for Chuck Tarantino, Assistant Vice President, Office of Grants & Contracts Administration: a. Identify and correct the issue regarding the sponsor funding type field on the Awards Report available for download from the OGCA website.	OGCA reviewed the funding source for the five identified projects. After completing our review, the year-to-date FY2018 Awards Excel file was updated as stated in the OGCA Action column in the table below. The annual web version of the report will also contain the updated funding source when it is published (expected by October 19, 2018). See Audit Report for Table OGCA will now incorporate a review of the funding source information into our procedures. Any identified issues will be corrected prior to publishing the report.	Lauren Buchanan, Senior Director, IT, Office of Grants and Contracts Administration	10/19/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	4. Effort Reporting A full turnover of staff and the recent changes in the program's effort reporting process created an environment for an increased risk of noncompliance around effort reporting. During the course of the review, the HIPPY project's principal investigator retired and all staff working on the project left the program. Just prior to the full turnover of staff, the process for tracking and confirming effort reporting was revised to strengthen controls and increase visibility for how the percentages were determined. Why the	Moderate	4.1.a.Recommendation for Chuck Tarantino, Assistant Vice President, Office of Grants & Contracts Administration: a. Provide OGCA training for all new employees with the HIPPY program on UNT's process for effort reporting, the PI's role and obligations, and retain certificates of completion that training was obtained.	The annual UNT online Effort Reporting training will be required of all new UNT employees with the HIPPY Program. The Assistant Vice President, OGCA will meet with the current HIPPY PI and staff to discuss the effort reporting process and to address any questions that they may have after completing the online training.	Chuck E. Tarantino, Assistant Vice President, Office of Grants and Contracts Administration	11/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	1. HIPAA Training Two employees from a random sample of 19 did not have verifiable HIPAA training. The Kristin Farmer Autism Center employs approximately 112 full time and part time employees. All employees are required to comply with HIPAA (Health Insurance Portability and Accountability Act). Random sampling was performed on 19 employees to verify HIPAA training was received. • Two new employees had not received training, however; • One employee was terminated and the employee file was archived; • Two employees' training could not be verified; • Fourteen employees were verified as receiving training	High	1.1.a. Recommendations for Executive Director of Kristin Farmer Autism Center: a. Strengthen controls on maintaining verifiable training in the KFAC employee files.	1a. Orientation procedures will now include a HIPAA completion certificate be placed in each employees file following training. Completed.	Kevin Callahan, Executive Director	10/19/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	1. HIPAA Training Two employees from a random sample of 19 did not have verifiable HIPAA training. The Kristin Farmer Autism Center employs approximately 112 full time and part time employees. All employees are required to comply with HIPAA (Health Insurance Portability and Accountability Act). Random sampling was performed on 19 employees to verify HIPAA training was received. • Two new employees had not received training, however; • One employee was terminated and the employee file was archived; • Two employees' training could not be verified; • Fourteen employees were verified as receiving training	High	1.1.b. Recommendations for Executive Director of Kristin Farmer Autism Center: b. Review all employee files for verifiable HIPAA training documentation.	1b. All employee files are being reviewed for a signed orientation acknowledgement sheet. If the employee checked the box under "Protected Health Information", a HIPAA training completion certificate for their employee file will be created by 10/26/18.	Kevin Callahan, Executive Director	10/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	1. HIPAA Training Two employees from a random sample of 19 did not have verifiable HIPAA training. The Kristin Farmer Autism Center employs approximately 112 full time and part time employees. All employees are required to comply with HIPAA (Health Insurance Portability and Accountability Act). Random sampling was performed on 19 employees to verify HIPAA training was received. • Two new employees had not received training, however; • One employee was terminated and the employee file was archived; • Two employees' training could not be verified; • Fourteen employees were verified as receiving training	High	1.1.c. Recommendations for Executive Director of Kristin Farmer Autism Center: c. Ensure all employees have received HIPAA training and document the training.	1c. Create and maintain a training roster for all new staff orientations, and create a certificate of completion of HIPAA training for all staff in attendance to be filed in KFAC employee files. For employees with no record of HIPAA training, require attendance at a mandated HIPAA training session no later than 11/16/2018.	Kevin Callahan, Executive Director	11/16/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	2. Cash Handling Training Two Cash Handling student workers had not attended cash control training. There are three full time employees and two part-time student employees who have cash handling authority in the Kristin Farmer Autism Center (KFAC.) The three full time employees had received cash control training while the two students had not received the training.	High	2.1.a.Recommendations for Executive Director of Kristin Farmer Autism Center: a. Suspend the two students' cash handling responsibilities until they have completed cash handling training.	1a. Cash handling responsibilities were suspended. We scheduled a "Cash Handling" training session with the Executive Director of Asset Protection to be completed by all student workers out of compliance no later than 11/30/2018.	Kevin Callahan, Executive Director	11/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	2. Cash Handling Training Two Cash Handling student workers had not attended cash control training. There are three full time employees and two part-time student employees who have cash handling authority in the Kristin Farmer Autism Center (KFAC.) The three full time employees had received cash control training while the two students had not received the training.	High	2.1.b. Recommendations for Executive Director of Kristin Farmer Autism Center: b. Review and strengthen cash handling training procedures to ensure all individuals handling cash have received cash handling training.	1b. The KFAC Human Resources representative has added "Cash Handling" training to the KFAC's new hire tracking tool in order to ensure that newly hired staff are scheduled to receive this training when appropriate. Completed 10/22/2018	Kevin Callahan, Executive Director	10/22/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	3. Check Endorsement Check payments received by reception personnel are not endorsed with deposit stamp when received by individual clients. The KFAC Receipt of Payments for Services does not provide a step to endorse checks (stamp the back of check with deposit stamp) received by individual customers. The back of the check is deposit stamped when received by the Medical coding and Billing Specialist. However, when a check is received through Postal Service there is a step to stamp back of check with deposit stamp.	High	3.1.a. Recommendations for Executive Director of Kristin Farmer Autism Center: a. Amend the Receipt of Payments for Services Policy Logistics manual with "stamp back of check with deposit stamp" at the time of receipt of payment.	1a. Action 10/19/18: The KFAC policy manual will be amended to include the steps for endorsing checks. A KFAC endorsement stamp has been provided for use by authorized front desk reception staff. Completed 10/26/2018	Kevin Callahan, Executive Director	10/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	3. Check Endorsement Check payments received by reception personnel are not endorsed with deposit stamp when received by individual clients. The KFAC Receipt of Payments for Services does not provide a step to endorse checks (stamp the back of check with deposit stamp) received by individual customers. The back of the check is deposit stamped when received by the Medical coding and Billing Specialist. However, when a check is received through Postal Service there is a step to stamp back of check with deposit stamp.	High	3.1.b.Recommendations for Executive Director of Kristin Farmer Autism Center: b. Ensure all individuals handling cash receive training to endorse checks upon receipt.	1b. Action 10/22/2018: Add 'check endorsement' step to front desk cash handling processes; Conduct related training with authorized front desk cash handling personnel. Completed 10/26/2018	Kevin Callahan, Executive Director	10/26/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	4. Separation of Duties The Medical Billing and Coding Specialist collects the mail and opens mail that contain insurance payment checks. There is no separation of duties from receiving payments in the mail, maintaining documentation, preparing deposits and reconciling records. The Medical Billing and Coding Specialist performs all of the above.	High	4.1.a. Recommendations for Executive Director of Kristin Farmer Autism Center: a. Develop and establish a procedure to ensure a separation of duties when payments are received by mail.	1a. Developed and established a new procedure to require a second administrative staff person to collect and open daily mail, add all checks to a daily check log, and then deliver the log and all checks to the Medical Billing and Coding Specialist for deposit. Complete by 10/26/2018	Kevin Callahan, Executive Director	10/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	5. Business Continuity Plan A Business Continuity Plan exists in parts, but not in one consolidated manual. Kristin Farmer Autism Center has several process and procedures manual for different tasks. These manuals explain how to perform the different tasks and one the Recording Client Services Backup provides procedures should this system go "off line."	Moderate	5.1.a. Recommendations for Executive Director of Kristin Farmer Autism Center: a. Develop a complete written Business Continuity Plan for mission critical resources.	1a. Will develop a comprehensive written Business Continuity Plan for mission critical resources by November 30, 2018.	Kevin Callahan, Executive Director	11/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	5. Business Continuity Plan A Business Continuity Plan exists in parts, but not in one consolidated manual. Kristin Farmer Autism Center has several process and procedures manual for different tasks. These manuals explain how to perform the different tasks and one the Recording Client Services Backup provides procedures should this system go "off line."	Moderate	5.1.b.Recommendations for Executive Director of Kristin Farmer Autism Center: b. Review the UNT Security Handbook to further understand any other compliance requirements.	1b. The KFAC's Senior Administrative Coordinator will attain a copy of the UNT Security Handbook; All KFAC executive staff will review the UNT Security Handbook by November 9, 2018 in order to fully understand all relevant compliance requirements.	Kevin Callahan, Executive Director	11/9/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	5. Business Continuity Plan A Business Continuity Plan exists in parts, but not in one consolidated manual. Kristin Farmer Autism Center has several process and procedures manual for different tasks. These manuals explain how to perform the different tasks and one the Recording Client Services Backup provides procedures should this system go "off line."	Moderate	5.1.C.Recommendations for Executive Director of Kristin Farmer Autism Center: c. Develop a process and procedure to annually test the Business Continuity Plan+LL1930	1c. Will plan and conduct an annual test of the KFAC's Business Continuity Plan in coordination with the Executive leadership retreat. The first test will occur by December 21, 2018.	Kevin Callahan, Executive Director	12/21/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-005 SYS	Governance and Regulatory Compliance	Investments Audit	UNT System	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2019	19-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNTHSC	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2019	19-004 DAL	Governance and Regulatory Compliance	President's Expenditure Review	UNT Dallas	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-411 UNT	Research	HIPPY Management Advisory Services Summary	UNT	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	1. Temporary Automobile and Housing Allowances A manual process breakdown in identifying off-cycle payroll payments for 'Additional Pay' resulted in an overpayment to the Chancellor for temporary automobile and housing allowances. In accordance with her employment agreement, the Chancellor was entitled to receive temporary allowances of $800.00 per month for an automobile and $3,000.00 per month for housing for the first three months of her employment, to be paid through the UNT Payroll System. During our review of payroll payments for FY 2018, we noted an untimely submission of the Chancellor's Electronic Payroll Action Request (ePar) for these allowances, which required an off-cycle payroll payment. Currently, PeopleSoft is not configured to automatically deduct any off-cycle payroll payments for 'Additional Pay' from the total amount scheduled to be paid on the employee's ePar. Therefore, UNT System Controller Operations department must manually identify any off-cycle payroll payments for 'Additional Pay' and update the total amount in the system. Although the ePar was set up in accordance with the Chancellor's employment contract; the off-cycle payroll payment resulted in a total gross overpayment of $2,936.36. This amount includes applicable federal taxes that would been withheld on behalf of the Chancellor and result in an overpayment to the IRS. The taxes are paid to the IRS on behalf of the employee which is an economic benefit to the employee.	High	1. Recommendations for the Vice Chancellor of Finance: 1.1.a. Work with the Chancellor to obtain reimbursement of the payroll overpayments in the amount of $2,936.36.	1a. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Chancellor reimbursed the UNT System for the overpayment out of her salary payment made on December 3, 2018.	Gary Rahlfs, Vice Chancellor of Finance	12/3/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	1. Temporary Automobile and Housing Allowances A manual process breakdown in identifying off-cycle payroll payments for 'Additional Pay' resulted in an overpayment to the Chancellor for temporary automobile and housing allowances. In accordance with her employment agreement, the Chancellor was entitled to receive temporary allowances of $800.00 per month for an automobile and $3,000.00 per month for housing for the first three months of her employment, to be paid through the UNT Payroll System. During our review of payroll payments for FY 2018, we noted an untimely submission of the Chancellor's Electronic Payroll Action Request (ePar) for these allowances, which required an off-cycle payroll payment. Currently, PeopleSoft is not configured to automatically deduct any off-cycle payroll payments for 'Additional Pay' from the total amount scheduled to be paid on the employee's ePar. Therefore, UNT System Controller Operations department must manually identify any off-cycle payroll payments for 'Additional Pay' and update the total amount in the system. Although the ePar was set up in accordance with the Chancellor's employment contract; the off-cycle payroll payment resulted in a total gross overpayment of $2,936.36. This amount includes applicable federal taxes that would been withheld on behalf of the Chancellor and result in an overpayment to the IRS. The taxes are paid to the IRS on behalf of the employee which is an economic benefit to the employee.	High	1. Recommendations for the Vice Chancellor of Finance: 1.1.b. Ensure internal payroll records are corrected.	1b. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office updated all internal payroll records effected by this overpayment.	Gary Rahlfs, Vice Chancellor of Finance	12/3/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	1. Temporary Automobile and Housing Allowances A manual process breakdown in identifying off-cycle payroll payments for 'Additional Pay' resulted in an overpayment to the Chancellor for temporary automobile and housing allowances. In accordance with her employment agreement, the Chancellor was entitled to receive temporary allowances of $800.00 per month for an automobile and $3,000.00 per month for housing for the first three months of her employment, to be paid through the UNT Payroll System. During our review of payroll payments for FY 2018, we noted an untimely submission of the Chancellor's Electronic Payroll Action Request (ePar) for these allowances, which required an off-cycle payroll payment. Currently, PeopleSoft is not configured to automatically deduct any off-cycle payroll payments for 'Additional Pay' from the total amount scheduled to be paid on the employee's ePar. Therefore, UNT System Controller Operations department must manually identify any off-cycle payroll payments for 'Additional Pay' and update the total amount in the system. Although the ePar was set up in accordance with the Chancellor's employment contract; the off-cycle payroll payment resulted in a total gross overpayment of $2,936.36. This amount includes applicable federal taxes that would been withheld on behalf of the Chancellor and result in an overpayment to the IRS. The taxes are paid to the IRS on behalf of the employee which is an economic benefit to the employee.	High	1. Recommendations for the Vice Chancellor of Finance: 1.1.c. Work with Information Technology Shared Services (ITSS) to automatically configure off-cycle payments for 'Additional Pay'	1c. Management agrees with this recommendation and fully implemented prior to responding to the audit. This issue was not caught because of a failed manual control handled by the payroll team. The Controller Office evaluated the technology needs to configure the off-cycle payment to be handled automatically. This will require significant effort to implement and would not be beneficial based on the requirements and cost of the custom configuration. This issue was not discover because of a control step being missed in the month payroll process. The Controller Office discussed this with the payroll team to ensure the controls are now being followed appropriately to properly prevent this type of overpayment.	Gary Rahlfs, Vice Chancellor of Finance	12/3/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	1. Temporary Automobile and Housing Allowances A manual process breakdown in identifying off-cycle payroll payments for 'Additional Pay' resulted in an overpayment to the Chancellor for temporary automobile and housing allowances. In accordance with her employment agreement, the Chancellor was entitled to receive temporary allowances of $800.00 per month for an automobile and $3,000.00 per month for housing for the first three months of her employment, to be paid through the UNT Payroll System. During our review of payroll payments for FY 2018, we noted an untimely submission of the Chancellor's Electronic Payroll Action Request (ePar) for these allowances, which required an off-cycle payroll payment. Currently, PeopleSoft is not configured to automatically deduct any off-cycle payroll payments for 'Additional Pay' from the total amount scheduled to be paid on the employee's ePar. Therefore, UNT System Controller Operations department must manually identify any off-cycle payroll payments for 'Additional Pay' and update the total amount in the system. Although the ePar was set up in accordance with the Chancellor's employment contract; the off-cycle payroll payment resulted in a total gross overpayment of $2,936.36. This amount includes applicable federal taxes that would have been withheld on behalf of the Chancellor and result in an overpayment to the IRS. The taxes are paid to the IRS on behalf of the employee which is an economic benefit to the employee.	High	1. Recommendations for the Vice Chancellor of Finance: 1.1.d. Identify and review all additional employees with off-cycle payments for 'Additional Pay' for calendar year 2018 – current to determine whether employees were appropriately compensated and make necessary corrections.	1d. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office reviewed all additional payments that included an off-cycle payment for calendar year 2018. There was one additional overpayment found in that review and that overpayment was collected in the December 3, 2018 payroll process. The Controller Office also corrected all payroll records related to this overpayment as well.	Gary Rahlfs, Vice Chancellor of Finance	12/3/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	2. Personal Taxable Benefit The Chancellor's employment agreement and IRS Guidelines were not followed. Specifically, a temporary travel allowance was not accounted for as a personal taxable benefit, resulting in an incorrect imputed income on the Chancellor's W-2 Form. The Chancellor was entitled to receive up to twelve round trip airfares to/from Virginia for family and personal business travel during the first twelve months of her employment. In accordance with the employment agreement and IRS Guidelines, this is a taxable benefit to the Chancellor. These travel expenditures were not properly coded in PeopleSoft, and as a result were not accounted for as imputed income to the Chancellor in Tax Calendar Year 2017 and 2018. When imputed income is not included as a taxable income, the federal tax withholding amounts are not calculated appropriately.	High	2. Recommendations for the Vice Chancellor of Finance: 2.1.a. Identify all twelve personal airfares reimbursed to the Chancellor which were documented on the travel voucher as 'trip home' or 'personal/family business' and ensure imputed income is recognized in PeopleSoft.	2a. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office made sure the travel team is aware to check for personal travel in paper vouchers and to notify the payroll team when personal travel is reimbursed so that imputed income can be recognized. Also, the travel team is implementing Concur travel for future travel. This system comes with a configuration to also allow the traveler to identify specific expenses as personal. These two steps will help prevent this issue from occurring in the future.	Gary Rahlfs, Vice Chancellor of Finance	12/7/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	2. Personal Taxable Benefit The Chancellor's employment agreement and IRS Guidelines were not followed. Specifically, a temporary travel allowance was not accounted for as a personal taxable benefit, resulting in an incorrect imputed income on the Chancellor's W-2 Form. The Chancellor was entitled to receive up to twelve round trip airfares to/from Virginia for family and personal business travel during the first twelve months of her employment. In accordance with the employment agreement and IRS Guidelines, this is a taxable benefit to the Chancellor. These travel expenditures were not properly coded in PeopleSoft, and as a result were not accounted for as imputed income to the Chancellor in Tax Calendar Year 2017 and 2018. When imputed income is not included as a taxable income, the federal tax withholding amounts are not calculated appropriately.		2. Recommendations for the Vice Chancellor of Finance: 2.1.b. Ensure internal payroll records are corrected. Reflect any corrections for the Tax Calendar Year 2017 in the W-2c Form.	2b. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office corrected this information on December 6, 2018 and submitted to the IRS that same day.	Gary Rahlfs, Vice Chancellor of Finance	12/7/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	2. Personal Taxable Benefit The Chancellor's employment agreement and IRS Guidelines were not followed. Specifically, a temporary travel allowance was not accounted for as a personal taxable benefit, resulting in an incorrect imputed income on the Chancellor's W-2 Form. The Chancellor was entitled to receive up to twelve round trip airfares to/from Virginia for family and personal business travel during the first twelve months of her employment. In accordance with the employment agreement and IRS Guidelines, this is a taxable benefit to the Chancellor. These travel expenditures were not properly coded in PeopleSoft, and as a result were not accounted for as imputed income to the Chancellor in Tax Calendar Year 2017 and 2018. When imputed income is not included as a taxable income, the federal tax withholding amounts are not calculated appropriately.	High	2. Recommendations for the Vice Chancellor of Finance: 2.1.c. Provide the Chancellor a detail spreadsheet explaining the reasons for a corrected W-2 Form for IRS filings.	2c. Management agrees with this recommendation and fully implemented prior to responding to the audit. This information was submitted to the Chancellor on December 7, 2018.	Gary Rahlfs, Vice Chancellor of Finance	12/7/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	2. Personal Taxable Benefit The Chancellor's employment agreement and IRS Guidelines were not followed. Specifically, a temporary travel allowance was not accounted for as a personal taxable benefit, resulting in an incorrect imputed income on the Chancellor's W-2 Form. The Chancellor was entitled to receive up to twelve round trip airfares to/from Virginia for family and personal business travel during the first twelve months of her employment. In accordance with the employment agreement and IRS Guidelines, this is a taxable benefit to the Chancellor. These travel expenditures were not properly coded in PeopleSoft, and as a result were not accounted for as imputed income to the Chancellor in Tax Calendar Year 2017 and 2018. When imputed income is not included as a taxable income, the federal tax withholding amounts are not calculated appropriately.	High	2. Recommendations for the Vice Chancellor of Finance: 2.1.d. Retrain the UNT System Controller Operations - Accounts Payable team on the 'IRS Taxable Fringe Benefit Guide' to help ensure personal taxable fringe benefit reimbursements are accurately coded in PeopleSoft.	2d. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office made sure the team is trained to review for personal reimbursements and handle appropriately.	Gary Rahlfs, Vice Chancellor of Finance	12/7/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	3.Travel Reimbursements The Chancellor's employment agreement and UNT System Travel Guidelines for calculating travel expense reimbursements were not followed, resulting in inaccurate travel expense reimbursements to the Chancellor. The Chancellor receives travel expense reimbursements for expenses incurred while traveling on official UNT System business. In addition, she receives reimbursement for reasonable and appropriate travel expenses incurred by her spouse for travel associated with official UNT System business where attendance is necessary and expected. However, the Chancellor was not entitled to receive mileage reimbursements within the Denton-Dallas-Fort Worth metropolitan area from October 9, 2017 to January 8, 2018 while receiving a temporary automobile allowance. During our review, we identified 7 out of 34 (21%) travel vouchers in which the travel expense reimbursements were incorrect. Specifically, a total of $924.37 in unallowable travel expenditures were reimbursed to the Chancellor. This amount included: • Mileage reimbursements of $643.23 during the first three months of the Chancellor's employment. • A duplicate reimbursement for the amount of $121.64 related to her spouse's airfare. • Per diem meal reimbursements of $159.50 without explanations while provided by the conference	Moderate	1. Recommendations for the Vice Chancellor of Finance: 1.1.a. Work with the Chancellor to obtain reimbursement of the travel overpayments in the amount of $924.37.	1a. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Chancellor submitted reimbursement for the overpayments on November 26, 2018.	Gary Rahlfs, Vice Chancellor of Finance	11/26/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	3.Travel Reimbursements The Chancellor's employment agreement and UNT System Travel Guidelines for calculating travel expense reimbursements were not followed, resulting in inaccurate travel expense reimbursements to the Chancellor. The Chancellor receives travel expense reimbursements for expenses incurred while traveling on official UNT System business. In addition, she receives reimbursement for reasonable and appropriate travel expenses incurred by her spouse for travel associated with official UNT System business where attendance is necessary and expected. However, the Chancellor was not entitled to receive mileage reimbursements within the Denton-Dallas-Fort Worth metropolitan area from October 9, 2017 to January 8, 2018 while receiving a temporary automobile allowance. During our review, we identified 7 out of 34 (21%) travel vouchers in which the travel expense reimbursements were incorrect. Specifically, a total of $924.37 in unallowable travel expenditures were reimbursed to the Chancellor. This amount included: • Mileage reimbursements of $643.23 during the first three months of the Chancellor's employment. • A duplicate reimbursement for the amount of $121.64 related to her spouse's airfare. • Per diem meal reimbursements of $159.50 without explanations while provided by the conference	Moderate	1. Recommendations for the Vice Chancellor of Finance: 1.1.b. Re-train the UNT System Controller Operations - Accounts Payable team to ensure adequate explanation is provided by the traveler when meals are being requested for reimbursement while provided by the conference. If adequate explanation is not provided, ensure travel team requests additional information in order to process expenditures.	1b. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office made sure the travel team is aware to check for proper meal reimbursements. Also, the travel team is implementing Concur travel for future travel. This system comes with a configuration to allow the traveler to identify which meals are provided during the trip for accurate calculations. These two steps will help prevent this issue from occurring in the future.	Gary Rahlfs, Vice Chancellor of Finance	11/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	3.Travel Reimbursements The Chancellor's employment agreement and UNT System Travel Guidelines for calculating travel expense reimbursements were not followed, resulting in inaccurate travel expense reimbursements to the Chancellor. The Chancellor receives travel expense reimbursements for expenses incurred while traveling on official UNT System business. In addition, she receives reimbursement for reasonable and appropriate travel expenses incurred by her spouse for travel associated with official UNT System business where attendance is necessary and expected. However, the Chancellor was not entitled to receive mileage reimbursements within the Denton-Dallas-Fort Worth metropolitan area from October 9, 2017 to January 8, 2018 while receiving a temporary automobile allowance. During our review, we identified 7 out of 34 (21%) travel vouchers in which the travel expense reimbursements were incorrect. Specifically, a total of $924.37 in unallowable travel expenditures were reimbursed to the Chancellor. This amount included: • Mileage reimbursements of $643.23 during the first three months of the Chancellor's employment. • A duplicate reimbursement for the amount of $121.64 related to her spouse's airfare. • Per diem meal reimbursements of $159.50 without explanations while provided by the conference.	Moderate	2. Recommendation for the Assistant to the Chancellor: 3.2.a. Ensure Chancellor's expenditure reimbursements are in accordance with the employment agreement and adequate support documentation/explanation are included with the voucher.	2a. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Chancellor and Kay attended Concur travel training for handling reimbursements for the Chancellor's travel.	Kay Miles, Assistant to the Chancellor	11/19/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	1. Recommendations for Financial Analysis and Planning: 1.1.a. Document an owner for the EIS FS SOD process.	1a. The FSS Team serves as Access Control Executives (ACEs) for Finance 1, meaning the FSS team serves as the data custodians for the finance module as defined by UNTS Information Security Policy2. FSS is the EIS process owner. FSS is responsible for applying SOD rules when granting access as defined by the data owner.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	1/23/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	1. Recommendations for Financial Analysis and Planning: 1.1.b. Document what constitutes SOD for EIS FS processes.	1b. FSS will work with the data owners to identify what constitutes SOD for EIS FS processes.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	5/31/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	1. Recommendations for Financial Analysis and Planning: 1.1.c. Partner with Information Technology Shared Services (ITSS) to identify and implement an automated solution to evaluate SOD. Work through the ITSS Governance process to address funding for obtaining an automated SOD solution.	1c. FSS will work with Finance leadership and ITSS to create a proposal for submission to the IT Priority and Planning (ITPP) committee to find a long term solution to Segregation of Duties (SOD).	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	5/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	1. Recommendations for Financial Analysis and Planning: 1.1.d. Establish a procedure to evaluate the output of the SOD automated solution, and take appropriate action to mitigate or accept any conflicts identified.	1d. FSS will create procedures to address potential SOD violations/exceptions. The procedures will include remediation as necessary.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	5/31/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	2. Recommendations for ITSS: 1.2.a. In partnership with EIS FS business owner (documented in 1a), purchase or obtain agreement to utilize an automated solution to analyze SOD on EIS FS systems. Solution should be able to evaluate down to the page level.	2a. Initially in FY17, a solution was identified, then funding was approved and made available by the UNTS CFO, however, final approval to proceed with the RFP, purchase and implementation was not provided by System Finance leadership for that fiscal year. A request was made by the UNT System Controller in the spring of 2017 to put the initiative on-hold until further business evaluations could be performed. The funding was utilized to purchase and implement other solutions to address additional information security recommendations from the Deloitte security assessment relative to EIS data concerns, which would have also required a request for funding in the future and did not exceed the available funds. ITSS will work with Financial Analysis and Planning to establish and submit a request for long-term solution for SOD.	Dorothy Flores, Executive Director, Enterprise Applications, IT Shared Services	5/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	2. Recommendations for ITSS: 1.2.b. Establish a procedure with the business owner to execute the SOD evaluation, delivering the output to the SOD business owner.	2b. ITSS will work with System Finance leadership to establish procedures for routine SOD evaluations and delivery of the output. However, with the implementation of an SOD solution, the software is expected to deliver such functionality, which would be managed by the business owners, while the technology would be managed by IT Shared Services. ITSS will work with Financial Analysis and Planning to establish and submit a request for long-term solution for SOD.	Dorothy Flores, Executive Director, Enterprise Applications, IT Shared Services	5/31/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	2. Improper Approval Owners of information are not approving access. a. Owners of information are not required to approve an access request. The supervisor of a requestor serves as approver. This was the case in all 20 access requests tested by IA. ACEs do not have a list of owners who should approve EIS FS access. IA obtained a list of information owners from ITSS. ACEs were not aware this list existed. b. Also, once a person completes EIS ePro or Procurement training, they are granted access to these systems without further approval. The assumption is that if a person has been enrolled for training it has been approved by their manager. However, anyone at UNT can enroll in EIS ePro training without approval required. Even if the manager has approved training and system access, this does not constitute approval by the information owner.	High	1. Recommendations for Financial Analysis and Planning: 2.1.a. Obtain the list of information owners for areas of which FS ACEs grant access. Require approval from the information owners or their delegates prior to granting access. 2.1.b. After training, if a person requires access to the ePro or Procurement systems, owners must approve access to these systems.	1a. The list of information owners is published by ITSS on the information owner website1. FSS will review the listed owners for accuracy to ensure proper owners are contacted for permission. FSS will work with data owners to verify that the employee is seeking appropriate access and has fulfilled any prerequisite criteria prior to granting access.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	7/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	2. Improper Approval Owners of information are not approving access. a. Owners of information are not required to approve an access request. The supervisor of a requestor serves as approver. This was the case in all 20 access requests tested by IA. ACEs do not have a list of owners who should approve EIS FS access. IA obtained a list of information owners from ITSS. ACEs were not aware this list existed. b. Also, once a person completes EIS ePro or Procurement training, they are granted access to these systems without further approval. The assumption is that if a person has been enrolled for training it has been approved by their manager. However, anyone at UNT can enroll in EIS ePro training without approval required. Even if the manager has approved training and system access, this does not constitute approval by the information owner.	High	1. Recommendations for Financial Analysis and Planning: 2.1.b. After training, if a person requires access to the ePro or Procurement systems, owners must approve access to these systems.	1b. FSS will implement an electronic solution that will require signoff from the data owner as well as employee's supervisor to ensure the employee has fulfilled any prerequisite criteria and verify the privileges are appropriate prior to access being granted.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	7/31/2019	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	3. Access Not Reviewed Owners are not reviewing access to their information. ACEs and EISSEC are the parties performing access reviews. They periodically review users with privileged access, terminations, and stale accounts. However, the access of all us	High	1. Recommendations for Financial Analysis and Planning: 3.1.a. Information owners should ensure access reviews are performed annually for all users in accordance with TAC 202.	1a. FSS will provide and require Information Owners to review annual reports that outline who has access to which roles for their area in accordance with TAC 202.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	8/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	3. Access Not Reviewed Owners are not reviewing access to their information. ACEs and EISSEC are the parties performing access reviews. They periodically review users with privileged access, terminations, and stale accounts. However, the access of all users is not reviewed and the data owner is not involved in these comprehensive reviews.	High	1. Recommendations for Financial Analysis and Planning: 3.1.b. Create procedures for executing access reviews for all users and remediating exceptions identified.	1b. FSS will develop procedures for executing access reviews for all Financial users.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	8/31/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	3. Access Not Reviewed Owners are not reviewing access to their information. ACEs and EISSEC are the parties performing access reviews. They periodically review users with privileged access, terminations, and stale accounts. However, the access of all users is not reviewed and the data owner is not involved in these comprehensive reviews.	High	1. Recommendations for Financial Analysis and Planning: 3.1.c. Remediate inappropriate access if found.	1c. FSS will remediate inappropriate access if found.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	8/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	4. Roles not reviewed Roles granting access are not reviewed. Once a role is established, permissions could be modified to provide access within the role. Then preferences could be modified to be specific to each euid. These access settings are not reviewed.	High	1. Recommendations for Financial Analysis and Planning: 4.1.a. Document the scope and specificity of each EIS FS role.	1a. FSS shall work with Data Owners to document FS Roles.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	12/31/2019	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	4. Roles not reviewed Roles granting access are not reviewed. Once a role is established, permissions could be modified to provide access within the role. Then preferences could be modified to be specific to each euid. These access settings are not reviewed.	High	1. Recommendations for Financial Analysis and Planning: 4.1.b. Review access provided by EIS roles to ensure they are granting the access intended by that role.	1b. FSS shall develop a process to ensure that proper access is being granted by having the information owners review EIS roles.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	12/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	4. Roles not reviewed Roles granting access are not reviewed. Once a role is established, permissions could be modified to provide access within the role. Then preferences could be modified to be specific to each euid. These access settings are not reviewed.	High	1. Recommendations for Financial Analysis and Planning: 4.1.c. Remediate any anomalies discovered.	1c. FSS shall identify and remediate anomalies discovered.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	12/31/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	5. Persons retain inappropriate access. Terminated people have access to EIS information. Persons who transfer positions retain their access from previous roles. IA compared people with access to FS information to a listing of active employees and found 50 people who no longer work at the University still have access to FS information. When a person transfers positions between UNT entities, they obtain a status of Terminated from the department they are leaving and then get hired into the new department. Their access should be removed and new appropriate access granted. When a person transfers within a UNT entity, they retain their access, and additional access needed for their new role is then requested.	High	1. Recommendations for Financial Analysis and Planning: 5.1.a. Remove persons with access to EIS FS who are no longer employed by UNT.	UNTS ITSS has a process called Role Removal that programmatically removes access to individuals that separate from their institution. This captures staff that leave one institution and starts with another institution, e.g. if an employee works at UNT and decides to take a position at HSC, their access would be automatically removed. The challenge is that the scenario of an employee that changes department with in one institution is not being captured by the Role Removal program. a. FSS will remove access to staff that has been identified by Internal Audit as being separated from the UNT System or its components. Expected Implementation Date: February 8th, 2019 b. FSS will work with HR to identify the criteria that identifies employees and the various scenarios that should cause role removal. Expected Implementation Date: April 30th, 2019 c. FSS will submit to the IT Priority and Planning (ITPP) committee to broaden the scope of the Role Removal program to capture employees that require a removal of access.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	2/8/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	5. Persons retain inappropriate access. Terminated people have access to EIS information. Persons who transfer positions retain their access from previous roles. IA compared people with access to FS information to a listing of active employees and found 50 people who no longer work at the University still have access to FS information. When a person transfers positions between UNT entities, they obtain a status of Terminated from the department they are leaving and then get hired into the new department. Their access should be removed and new appropriate access granted. When a person transfers within a UNT entity, they retain their access, and additional access needed for their new role is then requested.	High	1. Recommendations for Financial Analysis and Planning: 5.1.b. Establish procedures to analyze and verify personnel who have left the employ of UNT have their EIS FS access immediately revoked.	UNTS ITSS has a process called Role Removal that programmatically removes access to individuals that separate from their institution. This captures staff that leave one institution and starts with another institution, e.g. if an employee works at UNT and decides to take a position at HSC, their access would be automatically removed. The challenge is that the scenario of an employee that changes department with in one institution is not being captured by the Role Removal program. a. FSS will remove access to staff that has been identified by Internal Audit as being separated from the UNT System or its components. Expected Implementation Date: February 8th, 2019 b. FSS will work with HR to identify the criteria that identifies employees and the various scenarios that should cause role removal. Expected Implementation Date: April 30th, 2019 c. FSS will submit to the IT Priority and Planning (ITPP) committee to broaden the scope of the Role Removal program to capture employees that require a removal of access.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	4/30/2019	Open

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Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	5. Persons retain inappropriate access. Terminated people have access to EIS information. Persons who transfer positions retain their access from previous roles. IA compared people with access to FS information to a listing of active employees and found 50 people who no longer work at the University still have access to FS information. When a person transfers positions between UNT entities, they obtain a status of Terminated from the department they are leaving and then get hired into the new department. Their access should be removed and new appropriate access granted. When a person transfers within a UNT entity, they retain their access, and additional access needed for their new role is then requested.	High	1. Recommendations for Financial Analysis and Planning: 5.1.c. Establish procedures whereby persons who transfer to another position, within or across UNT entities, have their EIS FS access removed and access appropriate to their new role granted.	UNTS ITSS has a process called Role Removal that programmatically removes access to individuals that separate from their institution. This captures staff that leave one institution and starts with another institution, e.g. if an employee works at UNT and decides to take a position at HSC, their access would be automatically removed. The challenge is that the scenario of an employee that changes department with in one institution is not being captured by the Role Removal program. a. FSS will remove access to staff that has been identified by Internal Audit as being separated from the UNT System or its components. Expected Implementation Date: February 8th, 2019 b. FSS will work with HR to identify the criteria that identifies employees and the various scenarios that should cause role removal. Expected Implementation Date: April 30th, 2019 c. FSS will submit to the IT Priority and Planning (ITPP) committee to broaden the scope of the Role Removal program to capture employees that require a removal of access.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	4/30/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	6. Forms and tickets not used to request access ACEs do not use a ticketing system or form to track access requests. The EIS FS ACEs do not use a ticketing system to track access requests. Requests come in via email, phone, or class attendance list. This results in lack of an audit trail on who requested access, what was requested, who worked the request, and how/when the request was resolved.	High	1. Recommendation for Financial Analysis and Planning: 6.1.a. Choose and enforce the use of a ticketing system to track all access requests received and processed by ACEs.	1a. FSS currently has forms to track access requests such as: • Journal Entry/Approval • Golden Access (Ad Hoc SQL) • Asset management FSS will implement and require the use of a more comprehensive application like a ticketing system or eForm that allows for multiple approvals as appropriate. The application would also provide reporting capabilities. This should provide an audit log of security actions taken, parties involved, and metrics.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	5/31/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	7. No written procedures There are no written procedures for granting access. There are no written procedures in place for granting access to EIS FS systems. The ACEs rely upon their experience to perform their job duties.	Moderate	1.Recommendation for Financial Analysis and Planning: 7.1.a.Create written procedures for the consistency of granting and modifying access to FS EIS information.	1a. FSS modified their approach to support in anticipation of the retirement of the primary Procure to Pay (P2P) ACE on 09/1/2018. A lack of redundancy was identified early on and steps were taken to mitigate the issue. Prior to departure, the outgoing ACE engaged in one-on-one training with the current primary P2P ACE for a period of months as well as performed multiple knowledge transfer sessions with the entire team in August of 2018. These sessions were recorded with screen capturing and audio, which lends itself to be used as a reference. The entire team is now capable of supporting all of Finance to include Procure to Pay (P2P). FSS will document the procedures used for granting and modifying access by publishing this information on the team's knowledgebase. The procedures will follow the guidelines provided by ITSS document Standards for Granting and Removing IT Access1.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	4/30/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	1. Areas not viewable by current cameras Currently installed cameras do not capture segments of the parking lots. UNT System Internal Audit observed several areas in the northwest (NW) and southwest (SW) corners of the parking lots that are not viewable by the currently installed cameras attached to the buildings.	High	1.1.a.Recommendations for UNT Dallas CFO: a. Convene a committee of UNT Dallas Senior Leadership to determine the most effective and most feasible method to provide camera surveillance to the northwest and southwest corners of the parking lots.	1a. UNT Dallas Campus Safety and Security Committee will review current parking lot surveillance coverage and will develop an implementation plan for adding additional cameras.	Christopher Shaw, Chief of Police	3/4/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	2. Faulty Camera Building 1 camera facing the basketball court, soccer field and residence hall no longer functioning adequately. The camera on building 1 NE corner provided blurry images and could not be returned to default settings to reconfigure the camera for effective operation. UNT Dallas officials were aware of the issue and planned to replace the camera.	High	2.1.a. Recommendations for UNT Dallas CFO: a. Replace the aging camera	1a. UNT Dallas PD has a process in place to conduct monthly audits of all campus surveillance equipment to ensure proper functionality and will continue to facilitate these audits.	Christopher Shaw, Chief of Police	1/2/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	3. Configuration of camera surveillance monitoring equipment Surveillance camera monitoring capabilities not configured to allow contiguous viewing of campus wide activity. The configuration of the equipment and the number of monitors does not allow for contiguous monitoring of activity as it traverses the campus. The camera feeds must be toggled back and forth between views to monitor activity as it crosses campus.	High	3.1.a. Recommendation for UNT Dallas CFO: a. Consider relocating the police dispatch to a larger area that could accommodate additional monitors to enhance monitoring capabilities.	1a. Police Dispatch will relocate to a more efficient work space after the completion of the UNT Dallas Student Center. Additional personnel will be hired for dispatching and monitoring live camera feeds.	Christopher Shaw, Chief of Police	10/1/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	3. Configuration of camera surveillance monitoring equipment Surveillance camera monitoring capabilities not configured to allow contiguous viewing of campus wide activity. The configuration of the equipment and the number of monitors does not allow for contiguous monitoring of activity as it traverses the campus. The camera feeds must be toggled back and forth between views to monitor activity as it crosses campus.	High	3.2.a. Recommendation for UNT Dallas Chief of Police and Director of OIT a. Discuss the most effective configuration for monitoring of video feeds for the most comprehensive viewing of campus activity	2a. Police Dispatch will relocate to a more efficient work space after the completion of the UNT Dallas Student Center. Additional personnel will be hired for dispatching and monitoring live camera feeds.	Christopher Shaw, Chief of Police	10/01/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	3. Configuration of camera surveillance monitoring equipment Surveillance camera monitoring capabilities not configured to allow contiguous viewing of campus wide activity. The configuration of the equipment and the number of monitors does not allow for contiguous monitoring of activity as it traverses the campus. The camera feeds must be toggled back and forth between views to monitor activity as it crosses campus.	High	3.2.b. Recommendation for UNT Dallas Chief of Police and Director of OIT: b. If contiguous campus wide viewing is not feasible, ensure all dispatch officers are well trained to navigate through the camera feeds to provide a continuous flow of activity as it crosses campus.	2.b Police Dispatch will relocate to a more efficient work space after the completion of the UNT Dallas Student Center. Additional personnel will be hired for dispatching and monitoring live camera feeds.	Christopher Shaw, Chief of Police	10/1/2019	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	3. Configuration of camera surveillance monitoring equipment Surveillance camera monitoring capabilities not configured to allow contiguous viewing of campus wide activity. The configuration of the equipment and the number of monitors does not allow for contiguous monitoring of activity as it traverses the campus. The camera feeds must be toggled back and forth between views to monitor activity as it crosses campus.	High	3.3.a. Recommendation for the Director of OIT: a. Implement the configuration addressed in step 2.a.	3a.OIT will implement the configuration as requested by the Chief of Police.	Kevin Rocha, Director of OIT	10/1/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	4. Security camera policy There was no Security Camera Policy in place. There was no security or surveillance camera policy in place to govern the use and application of security cameras on the UNT Dallas campus.	High	4.1.a.Recommendation for UNT Dallas CFO: a. Convene a committee comprised of UNT Dallas Chief of Police, Office of Information Technology (OIT) and UNT Dallas Policy Office to establish an appropriate policy for the use and application of security cameras.	1a. UNT Dallas PD has submitted the policy to the Office of General Counsel for approval and will review the security camera policy annually and will make revisions as needed.	Christopher Shaw, Chief of Police	1/2/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	5. Dispatch Monitoring Staffing What We Found Surveillance videos are not consistently monitored during hours campus is open for classes. Internal Audit (IA) observed that the camera feeds were not monitored on a continuous basis during the open hours of the campus (7:00AM to 10:00PM). IA also observed that there was only one emergency phone on the DART trail. The DART trail is approximately 300 yards in length and the phone is located approximately half way between the entrance of the UNT Dallas parking lot and the entrance to the DART rail station. IA noted that although there are nine security cameras along the length of the trail. These camera feeds were also not continuously monitored during open hours of the UNT Dallas campus.	High	5.1.a. Recommendation for UNT Dallas CFO and Chief of Police: a. Discuss ways to effectively staff the dispatch area to consistently monitor the camera feeds during open hours of the campus (7:00AM to 10:00PM).	1a. UNT Dallas Police Chief will develop a plan for active monitoring live video feeds and hire additional staff members as needed.	Christopher Shaw, Chief of Police	10/01/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	5. Dispatch Monitoring Staffing What We Found Surveillance videos are not consistently monitored during hours campus is open for classes. Internal Audit (IA) observed that the camera feeds were not monitored on a continuous basis during the open hours of the campus (7:00AM to 10:00PM). IA also observed that there was only one emergency phone on the DART trail. The DART trail is approximately 300 yards in length and the phone is located approximately half way between the entrance of the UNT Dallas parking lot and the entrance to the DART rail station. IA noted that although there are nine security cameras along the length of the trail. These camera feeds were also not continuously monitored during open hours of the UNT Dallas campus.	High	5.2.a. Recommendation for the Chief of Police and Director of OIT: a. Discuss the most effective configuration for monitoring of video feeds for viewing of campus activity to include the DART trail.	2a. Dispatch will be configured for viewing multiple areas of campus simultaneously.	Christopher Shaw, Chief of Police	10/1/2019	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	5. Dispatch Monitoring Staffing What We Found Surveillance videos are not consistently monitored during hours campus is open for classes. Internal Audit (IA) observed that the camera feeds were not monitored on a continuous basis during the open hours of the campus (7:00AM to 10:00PM). IA also observed that there was only one emergency phone on the DART trail. The DART trail is approximately 300 yards in length and the phone is located approximately half way between the entrance of the UNT Dallas parking lot and the entrance to the DART rail station. IA noted that although there are nine security cameras along the length of the trail. These camera feeds were also not continuously monitored during open hours of the UNT Dallas campus.	High	5.3.a. Recommendation for the Director of OIT: a. Implement the configuration addressed in step 2.a.	3a. OIT will implement the configuration as requested by the Chief of Police.	Kevin Rocha, Director of	10/1/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	6. Terminated Employee with Access A terminated employee was still on the user access list. Internal Audit reviewed the user access list for the Milestone application and observed that the application had 21 user accounts on it. These users can access feeds from all cameras on campus. One of the user accounts belonged to a terminated employee who resigned effective June 1st 2018 but was still in the system as of September 4th 2018.	High	6.1.a. Recommendation for UNT Dallas Chief of Police: a. Identify and remove all users who still have accounts in the application who no longer require access.	1a. UNT Dallas Police will remove employee access during employee off boarding or position change. Terminated employee was removed from the system	Christopher Shaw, Chief of Police	1/2/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	6. Terminated Employee with Access

A terminated employee was still on the user access list.

Internal Audit reviewed the user access list for the Milestone application and observed that the application had 21 user accounts on it. These users can access feeds from all cameras on campus. One of the user accounts belonged to a terminated employee who resigned effective June 1st 2018 but was still in the system as of September 4th 2018. | High | 1. Recommendation for UNT Dallas Chief of Police:

6.1.b. Develop and implement a process that ensures access for terminated, or employees no longer requiring access, is promptly removed from the system. | 1b. UNT Dallas PD will complete monthly audits to ensure proper administrative access permissions. | Christopher Shaw, Chief of Police | 1/2/2019 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2019 | 18-412 DAL | Governance and Regulatory Compliance | Security Camera Audit | UNT Dallas | 7. Business Continuity and Disaster Recovery Plan

There was no documented Business Continuity or Disaster Recovery Plan in place for UNT Dallas Security Camera system.
There is no Business Continuity Plan (BCP) in place to document the criticality of the system and recovery times required to ensure continued security camera operations. There was also no disaster recovery plan or Service Level Agreement (SLA) in place to ensure system restoration in a timely manner. | High | 7.1.a.1. Recommendation for UNT Dallas Risk Manager:
a. Work with the UNT Dallas Chief of Police to develop a BCP for the Camera Security system. | 1a .UNT Dallas Risk Manager, CFO, Police Chief and OIT Director will work together to complete a BCP and Disaster Recovery Plan for the Camera Security system. | John Bullock, Risk Manager | 9/1/2019 | Open |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	7. Business Continuity and Disaster Recovery Plan There was no documented Business Continuity or Disaster Recovery Plan in place for UNT Dallas Security Camera system. There is no Business Continuity Plan (BCP) in place to document the criticality of the system and recovery times required to ensure continued security camera operations. There was also no disaster recovery plan or Service Level Agreement (SLA) in place to ensure system restoration in a timely manner.	High	7.1.b. Recommendation for UNT Dallas Risk Manager: b. Work with the CFO, Chief of Police and OIT Director to develop and implement a Disaster Recovery Plan (including Service Level Agreements) to address the needs established in the BCP.	1b. UNT Dallas Risk Manager, CFO, Police Chief and OIT Director will work together to complete a BCP and Disaster Recovery Plan for the Camera Security system.	John Bullock, Risk Manager	9/1/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	8. DART Trail fence damage There was a hole under the DART Trail fence. Internal Audit noted a hole under the fence that lines the DART trail; the hole was approximately 12" deep by 36" wide. This appeared to be large enough for an animal or person to crawl through	Moderate	8.1.a. 1. Recommendation for UNT Dallas Director of Facilities. a. Repair the hole under the fence.	1a. UNT Dallas Facilities repaired hole under the fence.	Wayne McInnis, Director of Facilities	1/2/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	8. DART Trail fence damage There was a hole under the DART Trail fence. Internal Audit noted a hole under the fence that lines the DART trail; the hole was approximately 12" deep by 36" wide. This appeared to be large enough for an animal or person to crawl through	Moderate	8.1.b. Periodically inspect the fence for damage.	1b. UNT Dallas Facilities will conduct monthly checks of the UNT Dallas DART Walkway. UNT Dallas Facilities will manage repairs as needed	Wayne McInnis, Director of Facilities	2/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	1. Cost of Attendance Adjustments Improper Cost of Attendance (COA) adjustments in excess of $180,000 were awarded, including COA adjustments applied to prior financial aid years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 1.1.a. Develop a process and procedure to conduct regularly a post-transaction review of Cost of Attendance adjustments.	1a. Management agrees with this recommendation. Management developed a process and procedure to conduct regularly a post-transaction review of Cost of Attendance adjustments.	Financial Aid Compliance Officer of Student Financial Aid and Scholarships	11/16/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	1. Cost of Attendance Adjustments

Improper Cost of Attendance (COA) adjustments in excess of $180,000 were awarded, including COA adjustments applied to prior financial aid years. | High | 1. Recommendations for Executive Director of Student Financial Aid and Scholarships:

1.1.b. Develop a process and procedure to address issues involving Cost of Attendance adjustments identified during post-transaction review. | 1b. Management agrees with this recommendation. Management developed a process and procedure to address issues involving Cost of Attendance adjustments identified during the post-transaction review. | Executive Director of Student Financial Aid and Scholarships | 11/16/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2019 | 18-416 UNT | Governance and Regulatory Compliance | Financial Aid Processes Audit | UNT | 1. Cost of Attendance Adjustments

Improper Cost of Attendance (COA) adjustments in excess of $180,000 were awarded, including COA adjustments applied to prior financial aid years. | High | 1. Recommendations for Executive Director of Student Financial Aid and Scholarships:

1.1.c. Develop a process and procedure to identify and address Cost of Attendance adjustments applied to prior financial aid years. | 1c. Management agrees with this recommendation. Management developed a process and procedure to identify and address Cost of Attendance adjustments applied to prior financial aid years. | Executive Director of Student Financial Aid and Scholarships | 9/7/2018 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	1. Cost of Attendance Adjustments Improper Cost of Attendance (COA) adjustments in excess of $180,000 were awarded, including COA adjustments applied to prior financial aid years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 1.1.d. Review and update procedures for Cost of Attendance adjustments.	1d. Management agrees with this recommendation. Management reviewed and updated procedures for Cost of Attendance adjustments.	Director of Operations of Student Financial Aid and Scholarships	10/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	2. Financial Aid Disbursements Inappropriate financial aid disbursements, consisting of institutional grants, in excess of $80,000 were awarded in prior years. Based on review of transaction data in PeopleSoft, Internal Audit observed inappropriate financial aid disbursements that fell outside the associated financial aid year. These prior year disbursements dated back several years and often involved the use of inappropriate disbursement overrides. After SFAS has disbursed financial aid, Student Financial Services posts the aid to the student's account and issues a refund, if applicable. SFAS stated that it is unusual to see financial aid disbursements dating back several years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 2.1.a. Develop a process and procedure to identify prior year financial aid items with a remaining balance.	1a. Management agrees with the recommendation. Management developed a process and procedure to identify prior year financial aid item types with a remaining balance.	Director of Customer Service and Scholarships of Student Financial Aid and Scholarships	9/12/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	2. Financial Aid Disbursements Inappropriate financial aid disbursements, consisting of institutional grants, in excess of $80,000 were awarded in prior years. Based on review of transaction data in PeopleSoft, Internal Audit observed inappropriate financial aid disbursements that fell outside the associated financial aid year. These prior year disbursements dated back several years and often involved the use of inappropriate disbursement overrides. After SFAS has disbursed financial aid, Student Financial Services posts the aid to the student's account and issues a refund, if applicable. SFAS stated that it is unusual to see financial aid disbursements dating back several years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 2.1.b. Develop a process and procedure to close out balances for financial aid items in prior years.	1b. Management agrees with the recommendation. Management developed a process and procedure to close out and monitor balances for financial aid items in prior years.	Director of Operations of Student Financial Aid and Scholarships	9/12/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	2. Financial Aid Disbursements Inappropriate financial aid disbursements, consisting of institutional grants, in excess of $80,000 were awarded in prior years. Based on review of transaction data in PeopleSoft, Internal Audit observed inappropriate financial aid disbursements that fell outside the associated financial aid year. These prior year disbursements dated back several years and often involved the use of inappropriate disbursement overrides. After SFAS has disbursed financial aid, Student Financial Services posts the aid to the student's account and issues a refund, if applicable. SFAS stated that it is unusual to see financial aid disbursements dating back several years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 2.1.c. Close out balances for financial aid items in prior years.	1c. Management agrees with the recommendation. Management closed out and monitors balances for financial aid items in prior years.	Director of Operations of Student Financial Aid and Scholarships	9/13/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	2. Financial Aid Disbursements Inappropriate financial aid disbursements, consisting of institutional grants, in excess of $80,000 were awarded in prior years. Based on review of transaction data in PeopleSoft, Internal Audit observed inappropriate financial aid disbursements that fell outside the associated financial aid year. These prior year disbursements dated back several years and often involved the use of inappropriate disbursement overrides. After SFAS has disbursed financial aid, Student Financial Services posts the aid to the student's account and issues a refund, if applicable. SFAS stated that it is unusual to see financial aid disbursements dating back several years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 2.1.d. Develop a process and procedure to identify and review financial aid disbursements that fall outside the financial aid year.	1d. Management agrees with the recommendation. Management developed a process and procedure to identify and review financial aid disbursements that fall outside the financial aid year.	Financial Aid Compliance Officer of Student Financial Aid and Scholarships	11/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	2. Financial Aid Disbursements Inappropriate financial aid disbursements, consisting of institutional grants, in excess of $80,000 were awarded in prior years. Based on review of transaction data in PeopleSoft, Internal Audit observed inappropriate financial aid disbursements that fell outside the associated financial aid year. These prior year disbursements dated back several years and often involved the use of inappropriate disbursement overrides. After SFAS has disbursed financial aid, Student Financial Services posts the aid to the student's account and issues a refund, if applicable. SFAS stated that it is unusual to see financial aid disbursements dating back several years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 2.1.e. Develop a process and procedure to identify and review financial aid disbursement overrides.	1e. Management agrees with the recommendation. Management will develop a process and procedure to identify and review financial aid disbursement overrides.	Director of Operations of Student Financial Aid and Scholarships	2/28/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	3. Financial Aid Refunds As a result of inappropriately awarded financial aid, financial aid refunds in excess of $80,000 were processed for prior aid years. Additionally, there are no aggregate thresholds for review of financial aid refunds. Based on review of financial aid refund transactions in PeopleSoft, Internal Audit identified financial aid refunds that fell outside the associated financial aid year. These refunds resulted from inappropriate financial aid disbursements and dated back several years. Based on discussion with Student Financial Services (SFS) management, there is a $10,000 review threshold for individual financial aid refunds. However, there is no aggregate semester or annual dollar threshold or transaction number (i.e. the number of different refund transactions) threshold for review of financial aid refunds.	High	1. Recommendations for Associate Vice President for Student Financial Services: 3.1 a. Establish an aggregate dollar and/or transaction number threshold(s) for review of financial aid refunds.	1a. Management reviewed data on financial aid refunds and determined appropriate thresholds for financial aid refunds that require additional review and management oversight.	Associate Vice President for Student Financial Services	12/20/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	3. Financial Aid Refunds As a result of inappropriately awarded financial aid, financial aid refunds in excess of $80,000 were processed for prior aid years. Additionally, there are no aggregate thresholds for review of financial aid refunds. Based on review of financial aid refund transactions in PeopleSoft, Internal Audit identified financial aid refunds that fell outside the associated financial aid year. These refunds resulted from inappropriate financial aid disbursements and dated back several years. Based on discussion with Student Financial Services (SFS) management, there is a $10,000 review threshold for individual financial aid refunds. However, there is no aggregate semester or annual dollar threshold or transaction number (i.e. the number of different refund transactions) threshold for review of financial aid refunds.	High	1. Recommendations for Associate Vice President for Student Financial Services: 3.1.b. Develop a process and procedure to address financial aid refunds that reach any predetermined thresholds.	1b. Management will establish written procedures that address financial aid refunds reaching the thresholds established in (1a). Management will also communicate the procedures to staff in Student Financial Services.	Associate Vice President for Student Financial Services	2/28/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	3. Financial Aid Refunds As a result of inappropriately awarded financial aid, financial aid refunds in excess of $80,000 were processed for prior aid years. Additionally, there are no aggregate thresholds for review of financial aid refunds. Based on review of financial aid refund transactions in PeopleSoft, Internal Audit identified financial aid refunds that fell outside the associated financial aid year. These refunds resulted from inappropriate financial aid disbursements and dated back several years. Based on discussion with Student Financial Services (SFS) management, there is a $10,000 review threshold for individual financial aid refunds. However, there is no aggregate semester or annual dollar threshold or transaction number (i.e. the number of different refund transactions) threshold for review of financial aid refunds.	High	1. Recommendations for Associate Vice President for Student Financial Services: 3.1.c. Develop a process and procedure to identify and review financial aid refunds processed for prior financial aid years.	1c. Management will establish an automated process to identify financial aid refunds processed for prior financial aid years. The process will allow for the necessary review by staff.	Associate Vice President for Student Financial Services	2/28/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	3. Financial Aid Refunds As a result of inappropriately awarded financial aid, financial aid refunds in excess of $80,000 were processed for prior aid years. Additionally, there are no aggregate thresholds for review of financial aid refunds. Based on review of financial aid refund transactions in PeopleSoft, Internal Audit identified financial aid refunds that fell outside the associated financial aid year. These refunds resulted from inappropriate financial aid disbursements and dated back several years. Based on discussion with Student Financial Services (SFS) management, there is a $10,000 review threshold for individual financial aid refunds. However, there is no aggregate semester or annual dollar threshold or transaction number (i.e. the number of different refund transactions) threshold for review of financial aid refunds.	High	1. Recommendations for Associate Vice President for Student Financial Services: 3.1.d. Develop a process and procedure to address financial aid refunds processed for prior financial aid years.	1d. Management will establish written procedures that address the additional review and approval for financial aid refunds processed for prior financial aid years. Management will also communicate the procedures to staff in Student Financial Services.	Associate Vice President for Student Financial Services	2/28/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	4. Graduate PLUS Loan Review Threshold There is no aggregate or annual threshold for review of Graduate PLUS loans. According the Student Financial Aid and Scholarships (SFAS) website: The Federal Direct Graduate PLUS Loan is a credit-based loan available to graduate students and is not based on established financial need. Based on discussion with SFAS management, there is no internal threshold for review of aggregate or annual Graduate PLUS loan amounts. In contrast to Direct Subsidized/Unsubsidized loans, Graduate PLUS loans do not have an aggregate loan limit. Graduate PLUS loan amounts are limited by a student's Cost of Attendance minus other financial aid received.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 4.1.a. Establish an internal aggregate and/or annual review threshold(s) for Graduate PLUS loans.	1a. Management agrees with the best practice recommendation since the U.S. Department of Education does not regulate annual or aggregate limits on Graduate PLUS loans. Management established a best practice internal annual review threshold for Graduate PLUS Loans	Executive Director of Student Financial Aid and Scholarships	11/15/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	4. Graduate PLUS Loan Review Threshold There is no aggregate or annual threshold for review of Graduate PLUS loans. According the Student Financial Aid and Scholarships (SFAS) website: The Federal Direct Graduate PLUS Loan is a credit-based loan available to graduate students and is not based on established financial need. Based on discussion with SFAS management, there is no internal threshold for review of aggregate or annual Graduate PLUS loan amounts. In contrast to Direct Subsidized/Unsubsidized loans, Graduate PLUS loans do not have an aggregate loan limit. Graduate PLUS loan amounts are limited by a student's Cost of Attendance minus other financial aid received.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 4.1.b. Develop a process and procedure to review and address Graduate PLUS loans that reach the internal aggregate and/or annual threshold(s) established in recommendation (a).	1b. Management agrees with the best practice recommendation. Management developed a process and procedure to review and address Graduate PLUS loans that reach the best practice internal annual threshold established in recommendation (a).	Director of Operations of Student Financial Aid and Scholarships	11/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	5. Conflicts of Interest There were multiple conflicts of interest in Student Financial Aid and Scholarships (SFAS). Based on review of financial aid transaction data in PeopleSoft, Internal Audit observed conflicts of interest involving the following situations: ⊡ An employee in SFAS processed financial aid for a family member; ⊡ An employee in SFAS processed their own financial aid; and ⊡ Coworkers within the same team in SFAS processed each other's financial aid. Specific financial aid processes included Cost of Attendance adjustments, Satisfactory Academic Progress appeals, and the awarding and disbursement of financial aid. SFAS employees must sign a Code of Conduct for Financial Aid Professionals. The purpose of the Code of Conduct is to "prevent any conflicts of interest in the administration of programs for Federal Student Assistance." However, the SFAS Code of Conduct did not directly state that employees should not award aid to themselves or their family members. Rather, the Code of Conduct referenced the Statement of Ethical Principles and Code of Conduct for Financial Aid Professionals from the National Association of Student Financial Aid Administrators	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 5.1.a. Require SFAS employees to list annually any family members who are enrolled at UNT	1a. Management agrees with the recommendation. Management now requires SFAS employees to list annually any family members who are enrolled at UNT.	Executive Director of Student Financial Aid and Scholarships	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	5. Conflicts of Interest There were multiple conflicts of interest in Student Financial Aid and Scholarships (SFAS). Based on review of financial aid transaction data in PeopleSoft, Internal Audit observed conflicts of interest involving the following situations: ⬜ An employee in SFAS processed financial aid for a family member; ⬜ An employee in SFAS processed their own financial aid; and ⬜ Coworkers within the same team in SFAS processed each other's financial aid. Specific financial aid processes included Cost of Attendance adjustments, Satisfactory Academic Progress appeals, and the awarding and disbursement of financial aid. SFAS employees must sign a Code of Conduct for Financial Aid Professionals. The purpose of the Code of Conduct is to "prevent any conflicts of interest in the administration of programs for Federal Student Assistance." However, the SFAS Code of Conduct did not directly state that employees should not award aid to themselves or their family members. Rather, the Code of Conduct referenced the Statement of Ethical Principles and Code of Conduct for Financial Aid Professionals from the National Association of Student Financial Aid Administrators	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 5.1.b. Develop a process and procedure to identify whether SFAS employees have processed their own financial aid.	1b. Management agrees with the recommendation. Management developed a process and procedure to identify whether SFAS employees have processed their own financial aid.	Financial Aid Compliance Officer of Student Financial Aid and Scholarships	10/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	5. Conflicts of Interest There were multiple conflicts of interest in Student Financial Aid and Scholarships (SFAS). Based on review of financial aid transaction data in PeopleSoft, Internal Audit observed conflicts of interest involving the following situations: ⬜ An employee in SFAS processed financial aid for a family member; ⬜ An employee in SFAS processed their own financial aid; and ⬜ Coworkers within the same team in SFAS processed each other's financial aid. Specific financial aid processes included Cost of Attendance adjustments, Satisfactory Academic Progress appeals, and the awarding and disbursement of financial aid. SFAS employees must sign a Code of Conduct for Financial Aid Professionals. The purpose of the Code of Conduct is to "prevent any conflicts of interest in the administration of programs for Federal Student Assistance." However, the SFAS Code of Conduct did not directly state that employees should not award aid to themselves or their family members. Rather, the Code of Conduct referenced the Statement of Ethical Principles and Code of Conduct for Financial Aid Professionals from the National Association of Student Financial Aid Administrators	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 5.1.c. Develop a process and procedure to ensure that SFAS employees within the same team do not process each other's financial aid.	1c. Management agrees with the recommendation. Management developed a process and procedure to ensure SFAS employees' financial aid is processed by an assistant director level or above.	Executive Director of Student Financial Aid and Scholarships	10/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	5. Conflicts of Interest There were multiple conflicts of interest in Student Financial Aid and Scholarships (SFAS). Based on review of financial aid transaction data in PeopleSoft, Internal Audit observed conflicts of interest involving the following situations: ▢ An employee in SFAS processed financial aid for a family member; ▢ An employee in SFAS processed their own financial aid; and ▢ Coworkers within the same team in SFAS processed each other's financial aid. Specific financial aid processes included Cost of Attendance adjustments, Satisfactory Academic Progress appeals, and the awarding and disbursement of financial aid. SFAS employees must sign a Code of Conduct for Financial Aid Professionals. The purpose of the Code of Conduct is to "prevent any conflicts of interest in the administration of programs for Federal Student Assistance." However, the SFAS Code of Conduct did not directly state that employees should not award aid to themselves or their family members. Rather, the Code of Conduct referenced the Statement of Ethical Principles and Code of Conduct for Financial Aid Professionals from the National Association of Student Financial Aid Administrators	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 5.1.d. Update the Code of Conduct for Financial Aid Professionals to expressly prohibit SFAS employees from awarding financial aid to themselves or their family members.	1d. Management agrees with the recommendation. Management updated the Code of Conduct for Financial Aid Professionals to expressly prohibit SFAS employees from awarding financial aid to themselves or their family members.	Executive Director of Student Financial Aid and Scholarships	9/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	6. Satisfactory Academic Progress Appeals Satisfactory Academic Progress (SAP) appeal requests were approved without proper support documentation. Additionally, there was an inadequate segregation of duties for the review of SAP appeal requests.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 6.1.a. Develop a process and procedure to review regularly Satisfactory Academic Progress overrides. This would include ensuring adequate segregation of duties for the review process.	1a. Management agrees with the recommendation. Management developed a process and procedure to review regularly Satisfactory Academic Progress overrides. This includes ensuring adequate segregation of duties for the review process.	Director of Operations of Student Financial Aid and Scholarships	9/17/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	6. Satisfactory Academic Progress Appeals

Satisfactory Academic Progress (SAP) appeal requests were approved without proper support documentation. Additionally, there was an inadequate segregation of duties for the review of SAP appeal requests. | High | 1. Recommendations for Executive Director of Student Financial Aid and Scholarships:

6.1.b. Update the Satisfactory Academic Progress appeal request forms to correspond to UNT Policy 07.004 – Satisfactory Academic Progress Requirements for Financial Assistance. | 1b. Management agrees with the recommendation. Management updated the Satisfactory Academic Progress appeal request forms to correspond to UNT Policy 07.004 – Satisfactory Academic Progress Requirements for Financial Assistance. | Director of Operations of Student Financial Aid and Scholarships | 12/12/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2019 | 18-416 UNT | Governance and Regulatory Compliance | Financial Aid Processes Audit | UNT | 7. Fraud Awareness Training

Employees in Student Financial Aid and Scholarships (SFAS) do not complete fraud awareness training.

Based on discussion with SFAS management and review of training outlines, there is no dedicated fraud awareness training for employees in SFAS. Employees are instructed to notify their supervisor of unusual financial aid activity. | Moderate | 1. Recommendations for Executive Director of Student Financial Aid and Scholarships:

7.1.a. Develop fraud awareness training for employees in SFAS. | 1a. Management agrees with the best practice recommendation. Management will work with UNT Executive Director, Asset Protection, to develop fraud awareness training for employees in SFAS. | Executive Director of Student Financial Aid and Scholarships | 2/28/2019 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	7. Fraud Awareness Training Employees in Student Financial Aid and Scholarships (SFAS) do not complete fraud awareness training. Based on discussion with SFAS management and review of training outlines, there is no dedicated fraud awareness training for employees in SFAS. Employees are instructed to notify their supervisor of unusual financial aid activity.	Moderate	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 7.1.b. Integrate fraud awareness training into the annual training schedule for employees in SFAS.	1b. Management agrees with the best practice recommendation. Management integrated Federal Student Aid fraud awareness training into the annual training schedule for employees in SFAS.	Financial Aid Compliance Officer of Student Financial Aid and Scholarships	2/17/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	8. Policy Review Requirement Two Student Financial Services' (SFS) policies have not been reviewed within the last six years as required by UNT Policy 02.001. UNT Policy 10.029 – Refunds was last revised in 2011. UNT Policy 10.034 – Emergency Student Loan Program was last revised in 2010.	Moderate	1. Recommendations for Associate Vice President for Student Financial Services: 8.1.a. Develop a process and procedure to review policies and update at a minimum of once every six years unless otherwise required by state or federal law and note in the policy the date last reviewed and/or updated.	1a. All policies assigned to Student Financial Services will be reviewed and updated as appropriate. The department will request assistance from the UNT Policy Office to provide future notifications of review requirements for policies as needed.	Associate Vice President for Student Financial Services	8/31/2019	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	8. Policy Review Requirement Two Student Financial Services' (SFS) policies have not been reviewed within the last six years as required by UNT Policy 02.001. UNT Policy 10.029 – Refunds was last revised in 2011. UNT Policy 10.034 – Emergency Student Loan Program was last revised in 2010.	Moderate	1. Recommendations for Associate Vice President for Student Financial Services: 8.1.b. Review and update, if necessary, UNT Policy 10.029 – Refunds.	1b. The review and update of UNT Policy 10.029 – Refunds has been initiated. The policy draft was submitted to the UNT Policy Office on December 14, 2018. Once approved by the Policy Advisory Group and the Office of General Counsel, the updated policy will be submitted for final approval.	Associate Vice President for Student Financial Services	8/31/2019	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	8. Policy Review Requirement Two Student Financial Services' (SFS) policies have not been reviewed within the last six years as required by UNT Policy 02.001. UNT Policy 10.029 – Refunds was last revised in 2011. UNT Policy 10.034 – Emergency Student Loan Program was last revised in 2010.	Moderate	1. Recommendations for Associate Vice President for Student Financial Services: 8.1.c. Review and update, if necessary, UNT Policy 10.034 – Emergency Student Loan Program.	1c. The review and update of UNT Policy 10.034 – Emergency Student Loan Program has been initiated. The policy draft was submitted to the UNT Policy Office on December 14, 2018. Once approved by the Policy Advisory Group and the Office of General Counsel, the updated policy will be submitted for final approval.	Associate Vice President for Student Financial Services	8/31/2019	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	9. Strip-Cut Paper Shredders

Strip-cut shredders used by Student Financial Aid and Scholarships (SFAS) are not sufficient to protect sensitive information.

Based on feedback from information technology questionnaires, Internal Audit reviewed three paper shredders located in SFAS. Internal Audit observed the contents of the shred bins and noted that the shredders were strip-cut shredders. It was possible to read the text on the strips of shredded paper. | Moderate | 1. Recommendation for Executive Director of Student Financial Aid and Scholarships:

9.1.a. Obtain cross-cut paper shredders to dispose of documents containing sensitive information. | 1a. Management agrees with the best practice recommendation. Management purchased cross-cut paper shredders to replace strip-cut shredders as a best practice to dispose of documents containing sensitive information. | Executive Director of Student Financial Aid and Scholarships | 12/14/2018 | Closed |
| Internal (Out-Sourced) | Weaver and Tidwell, LLP | Fiscal Year 2019 | 19-105 HSC | Governance and Regulatory Compliance | Internal Audit of the JAMP Grant Program | UNTHSC | Finding 1 – Moderate – Periodic Review of Grant Expenditures: UNTHSC does not have procedures in place for program personnel to regularly review the expenditures coded to the grants for completeness, accuracy and classification.

We identified adjusting entries to the general ledger totaling $184.52 for project RS00020 that were related to salaries and fringe benefits to reconcile the expenditures between the general ledger and the expenditure report. However, these entries were not recorded until FY 2019, but related to a pay adjustment that was effective in November 2017.

Additionally, we identified several expenditures that were not classified correctly in the general ledger. For project RS00026, we identified $2,640 that were coded as Participant (Grants), but were related to enrichment activities, and were incorrectly reported as Other on the JAMP Financial Report. We also identified $5,495 recorded in the general ledger as Dues, Fees, and Licenses that were related to enrichment activities. These expenditures were accurately reported as Enrichment on the JAMP Financial Report. | Moderate | Recommendation: UNTHSC JAMP Director and/or Coordinator should review the detail of the JAMP expenditures recorded to the JAMP grant on at least a quarterly basis to ensure that expenditures are accurate, payroll costs are correctly allocated, and that expenditures are correctly classified. This would provide the information necessary to create timely adjustments to the grant and provide the JAMP Director and Coordinator accurate and timely information about available JAMP funds. | Management Response: We plan to implement two new processes to address this risk:

1) A workgroup with Admissions Director (TCOM), Assistant Director of Admissions/JAMP Coordinator, and members of the Office of Sponsored Projects (OSP) Accounting staff will be established to develop a comprehensive chart to develop a systematic approach to coding future expenditures. We will use FY 2018 coding as a roadmap as expenditures tend to be similar across fiscal years.

2) We will schedule and maintain a quarterly reconciliation calendar (November, February, May and August) to ensure expenditures meet JAMP guidelines as well as identify potential discrepancies in expenditures.

Both projects will be done under the guidance and oversight from the Sr. Director of Academic and Business Affairs for TCOM and will be implemented by March 29, 2019. | Assistant Director of Admissions/JAMP Coordinator | 3/29/2019 | Closed |
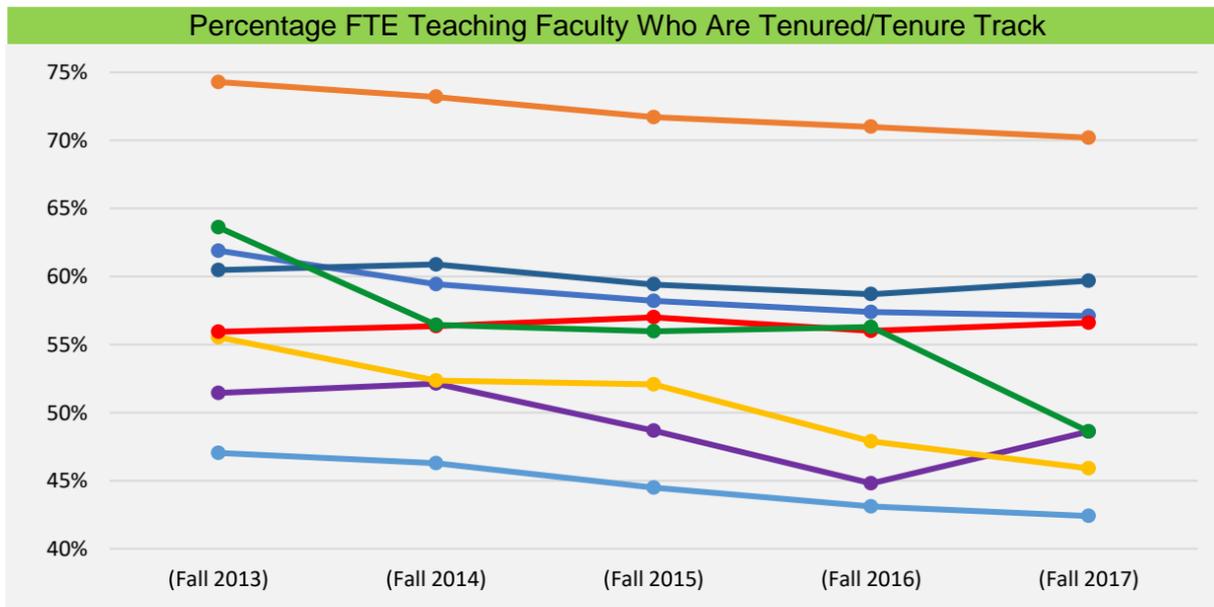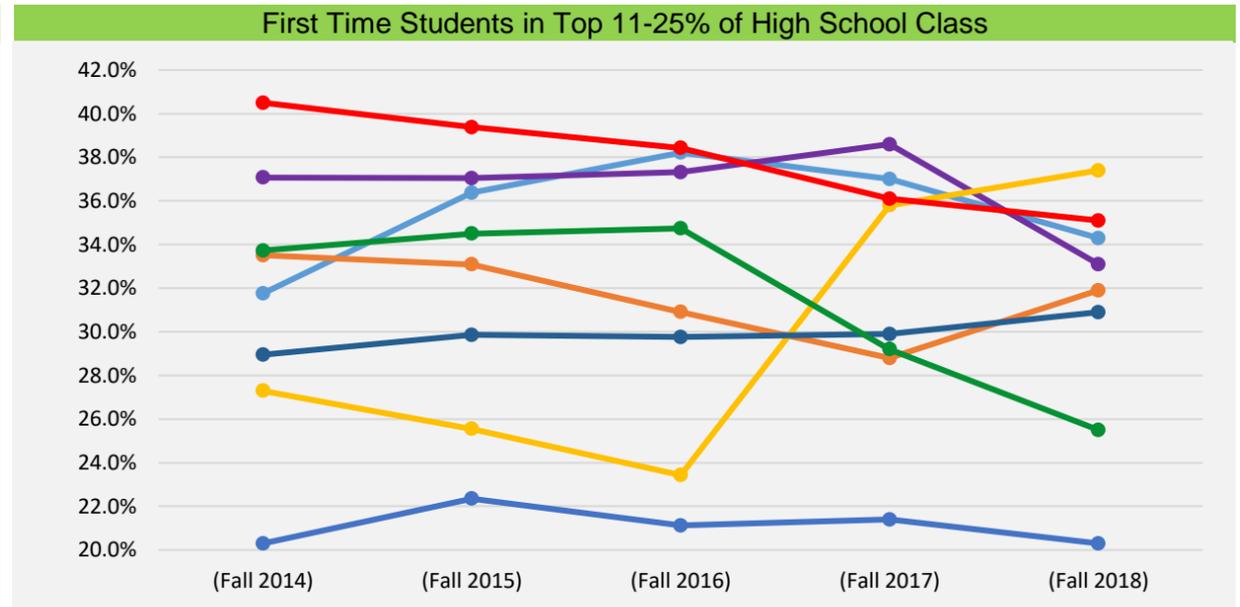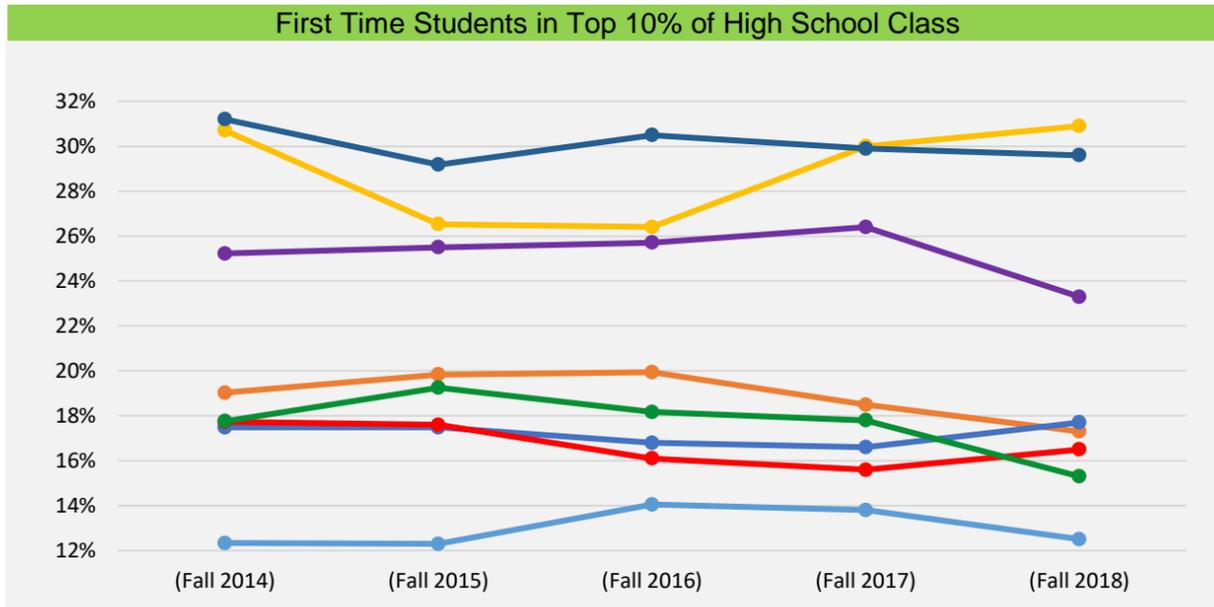
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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	Weaver and Tidwell, LLP	Fiscal Year 2019	19-107 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program/ NMM Grant Compliance	UNTHSC	Finding 1 - – Professional Services Revenue Determination: The balance reported for Total Net Dollars Available to FPRP on the Annual Financial Report (AFR) was reported incorrectly. The Instructions For Completing the Annual Financial Report, as set forth by the THECB, define the Total Net Dollars Available to FPRP as: B.3 – Amount of Net Collections for Residency Program: Include only collections available for residency program activities during the given fiscal year. Based on this definition, this line item is not appropriately reported on the AFR. The amount of $175,190.58 reported on this line item represents the unpaid balance of services rendered as of the end of the fiscal year, instead of "collections available for residency program activities during the given fiscal year."	Moderate	Management should ensure that the balance reported for line item B.3 under Professional Services Revenue on the AFR meets the criteria of "collections available for residency program activities during the given fiscal year". The reported balance for this line item should be collected revenue designated for use on Family Medicine Residency Program activities. Additionally, management should establish and document an appropriate definition to determine how they designate the funding that will be made available for use in FMRP activities.	The custom NextGen report designed to report Professional Services Revenue for Family Practice Residency Program will be re-written to report a percentage of total collections related to resident education rather than using open balances as of August 31 of the report year. Twenty-five percent (25%) of Net Collections (Net Clinical Revenue) will be allocated to the residency program as "Net Dollars Available to FPRP" on the Annual Financial Report.	VP of Finance and Administration	4/30/2019	Open
Internal (Out-Sourced)	Weaver and Tidwell, LLP	Fiscal Year 2019	19-108 HSC	Governance and Regulatory Compliance	Faculty Development Center Grant Compliance	UNTHSC	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	Weaver and Tidwell, LLP	Fiscal Year 2019	19-106 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Grant Compliance	UNTHSC	Finding 1 – Professional Services Revenue Determination: The balance reported for Total Net Dollars Available to FPRP on the Annual Financial Report (AFR) was reported incorrectly. The Instructions For Completing the Annual Financial Report, as set forth by the THECB, define the Total Net Dollars Available to FPRP as: B.3 – Amount of Net Collections for Residency Program: Include only collections available for residency program activities during the given fiscal year. Based on this definition, this line item is not appropriately reported on the AFR. The amount of $100,854.19 reported on this line item represents the unpaid balance of services rendered as of the end of the fiscal year, instead of "collections available for residency program activities during the given fiscal year."	Moderate	Management should ensure that the balance reported for line item B.3 under Professional Services Revenue on the AFR meets the criteria of "collections available for residency program activities during the given fiscal year". The reported balance for this line item should be collected revenue designated for use on Family Medicine Residency Program activities. Additionally, management should establish and document the method used calculate and/or designate the funding that will be made available for use in FMRP activities.	The custom NextGen report designed to report Professional Services Revenue for Family Practice Residency Program will be re-written to report a percentage of total collections related to resident education rather than using open balances as of August 31 of the report year. Twenty-five percent (25%) of Net Collections (Net Clinical Revenue) will be allocated to the residency program as "Net Dollars Available to FPRP" on the Annual Financial Report.	VP of Finance and Administration	4/30/2019	Open
Internal (Out-Sourced)	Weaver and Tidwell, LLP	Fiscal Year 2019	19-106 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Grant Compliance	UNTHSC	Finding 2 – Third-Party Financial Data Accuracy: The salary allocation provided by Medical City of Fort Worth for their residents and reported by UNTHSC as Affiliated Hospital Support on the AFR is not calculated accurately. The salary and benefit data provided by Medical City Fort Worth allocates the same monthly salary rate for all residents, regardless of which program year the resident is in the process of completing, in the calculation provided to UNTHSC. A scaled rate, based on the number of years completed by the residents, is intended to be used in the calculation of salaries and benefits.	Moderate	UNTHSC management should request the following information from Medical City Fort Worth at each fiscal year-end: ▢ Salary information for each resident who works in the Family Medicine program ▢ Monthly allocation rates for each Program Year Using the information provided by Medical City Fort Worth, management should appoint UNTHSC personnel to complete the calculation for Affiliated Hospital Support. Finally, management should ensure that a formal and detailed review process is in place to validate this calculation. This review should include, at a minimum, the following: ▢ Validation that the salaries and monthly allocation rates used in the calculation agree to the salaries and monthly allocation rates provided by Medical City ▢ Validation that the calculation is clerically accurate	A template including the list of Family Medicine residents for the reporting period will be provided to MCFW on September 1 of each year. The template will include separate lines to report each resident's monthly salary, monthly fringe totals, and monthly malpractice expense.	Educational Program Manager and VP of Finance and Administration	9/1/2019	Open

Academic Quality Metrics

First Time Students in Top 10% of High School Class

First Time Students in Top 11-25% of High School Class

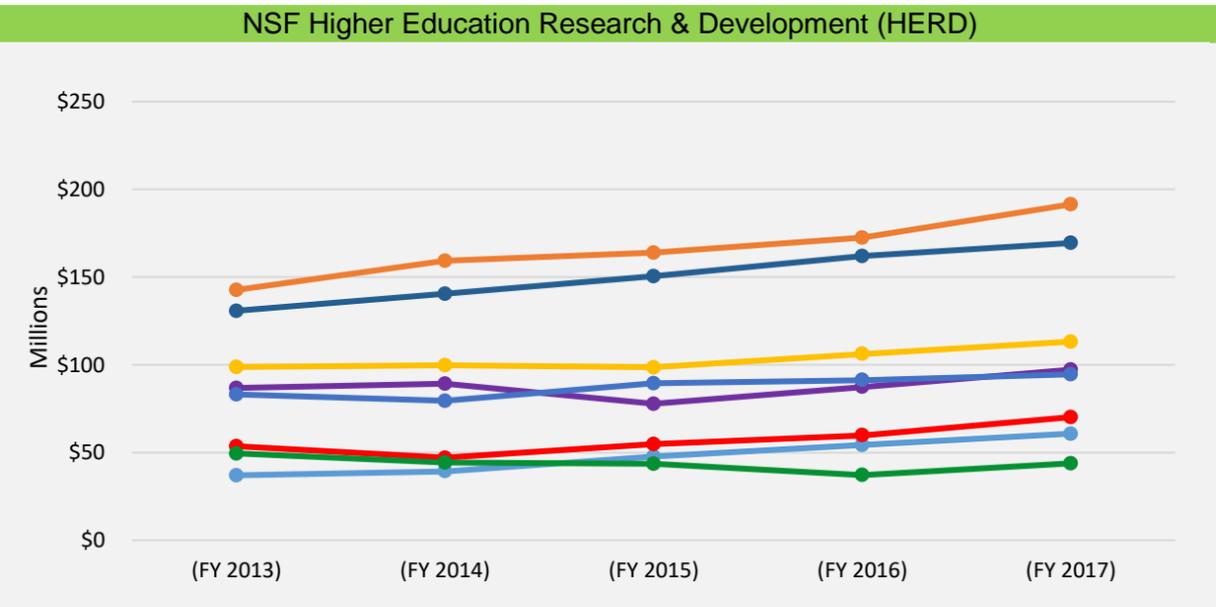Percentage FTE Teaching Faculty Who Are Tenured/Tenure Track
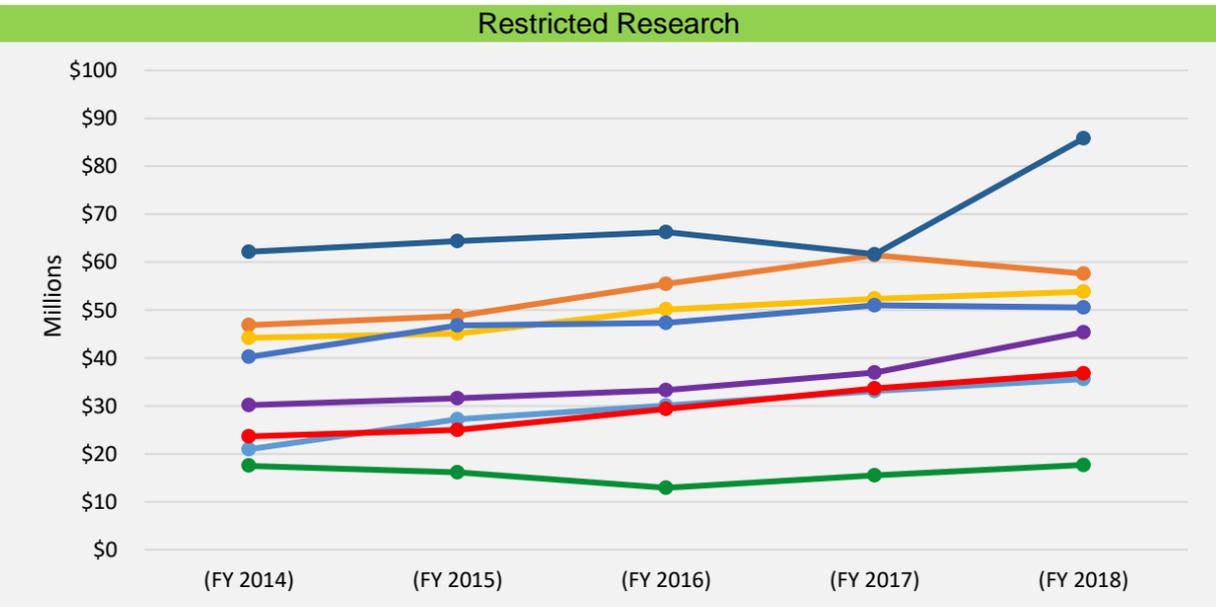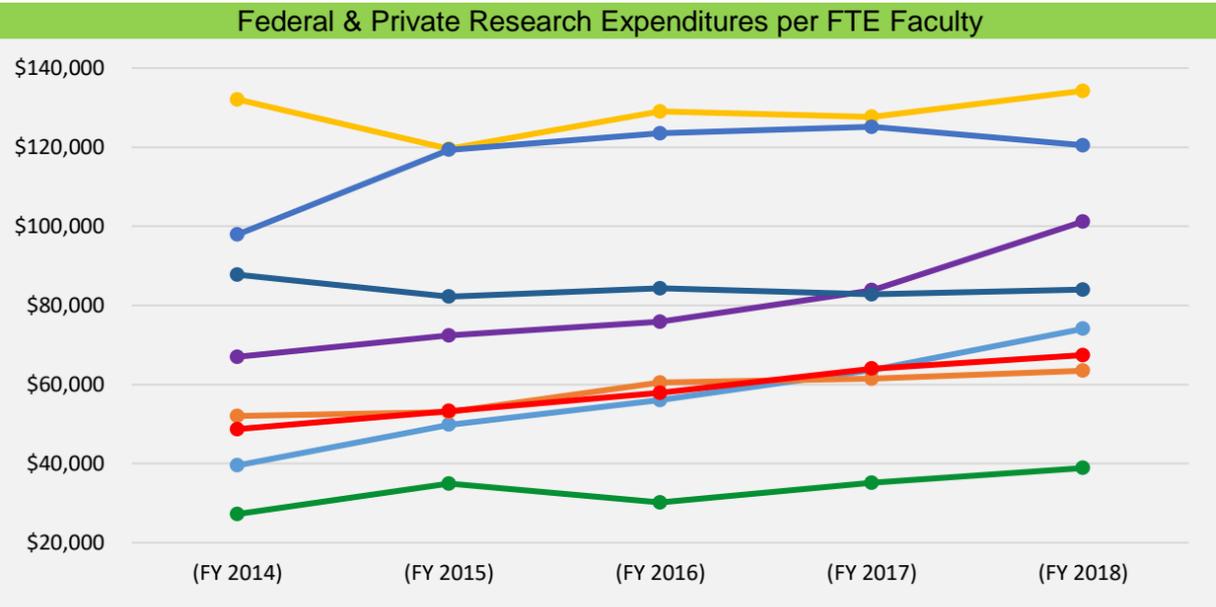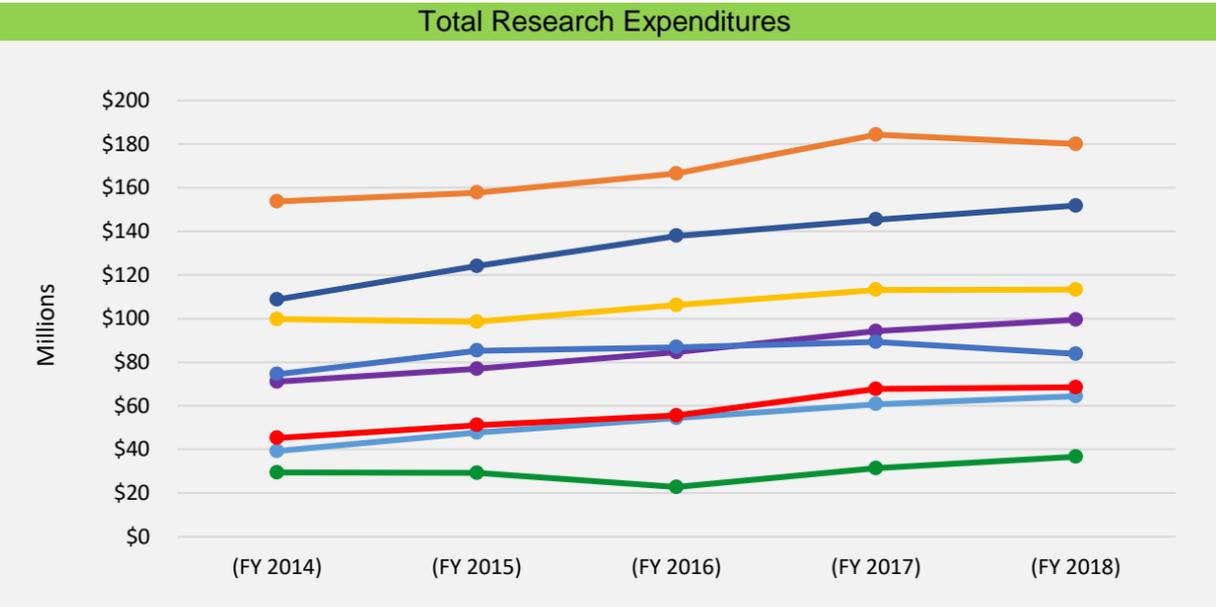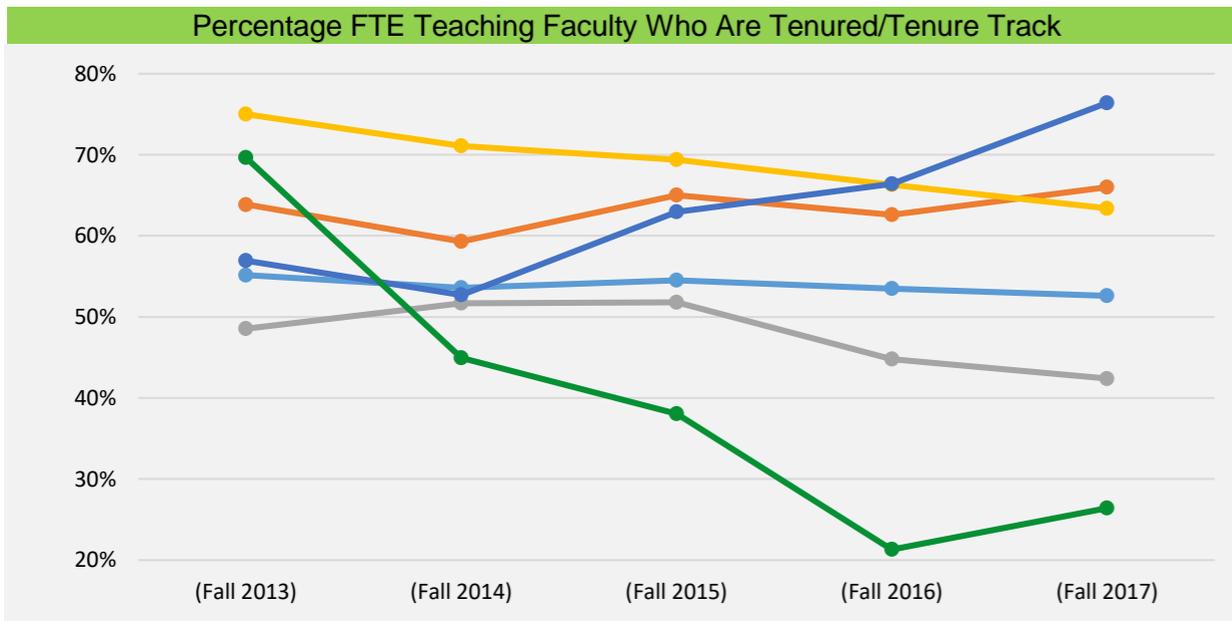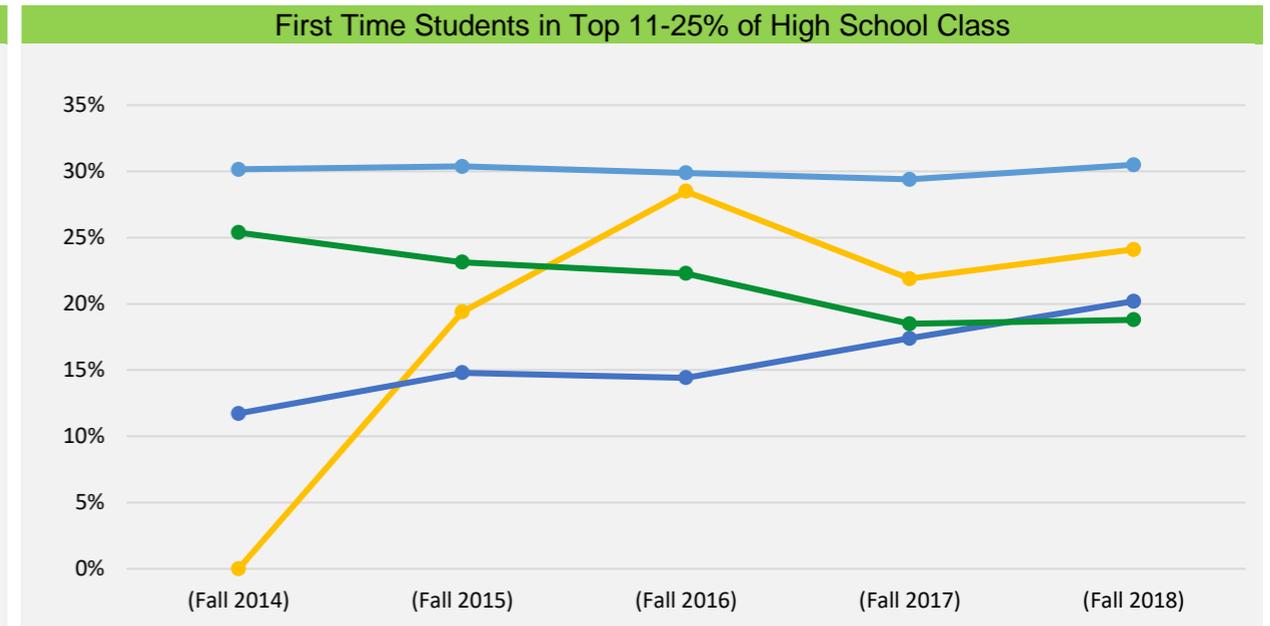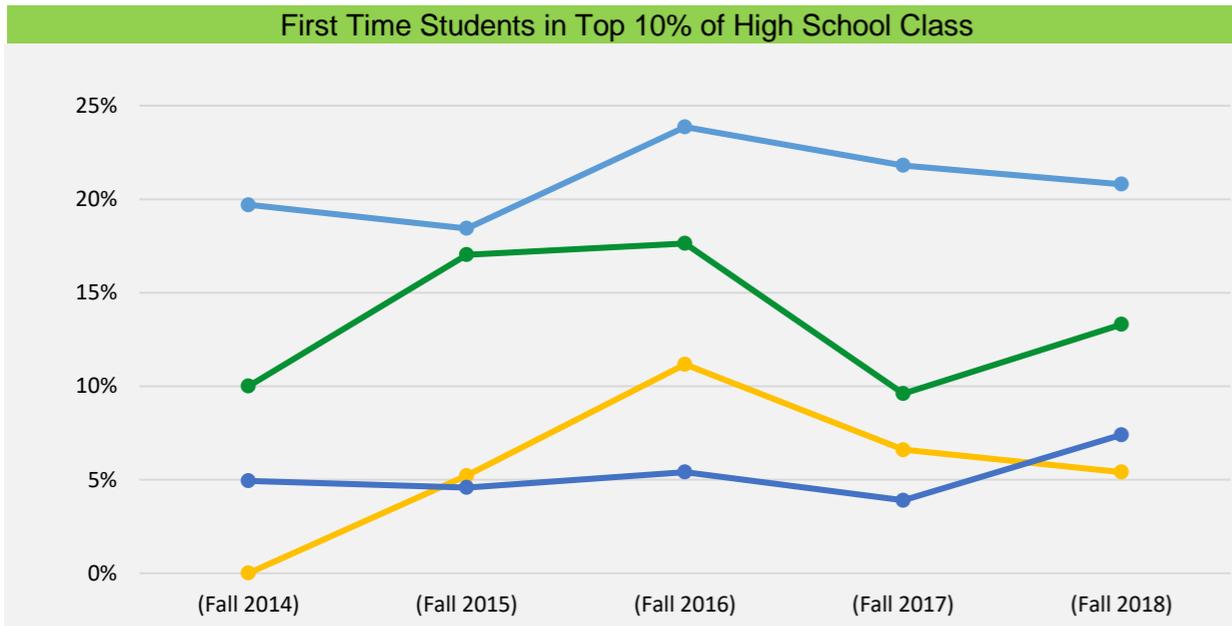
Legend:
- Texas State University
- Texas Tech University
- The University of Texas at Arlington
- The University of Texas at Dallas
- The University of Texas at El Paso
- The University of Texas at San Antonio
- University of Houston
- University of North Texas

Student Access & Success Metrics
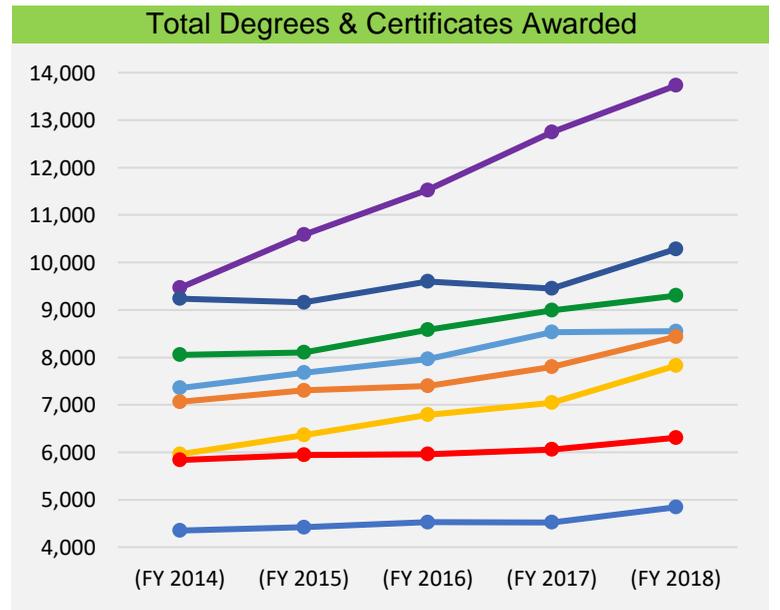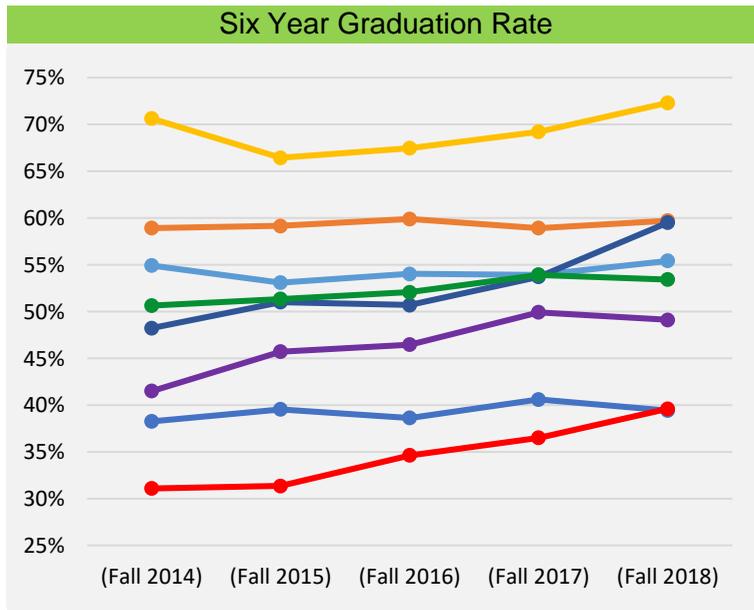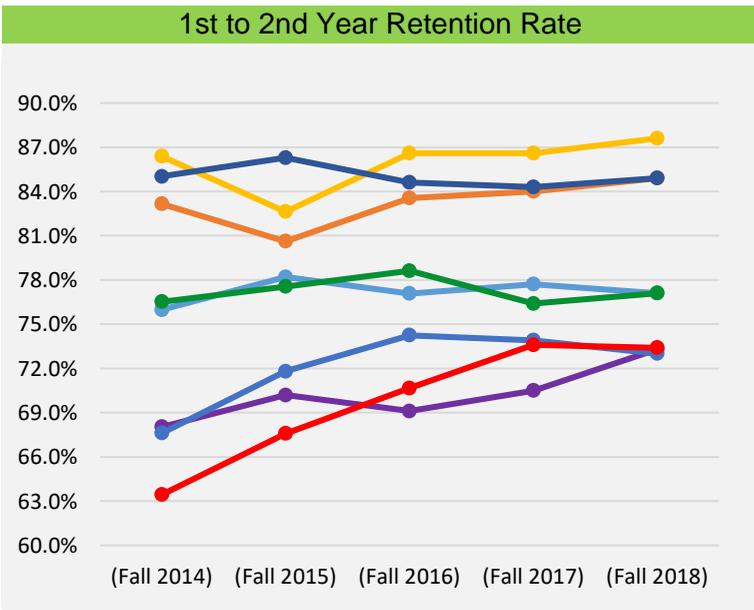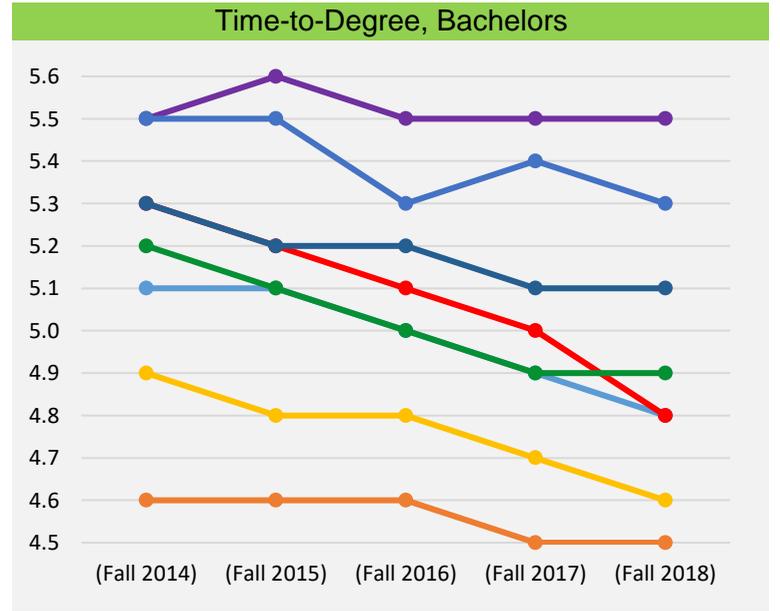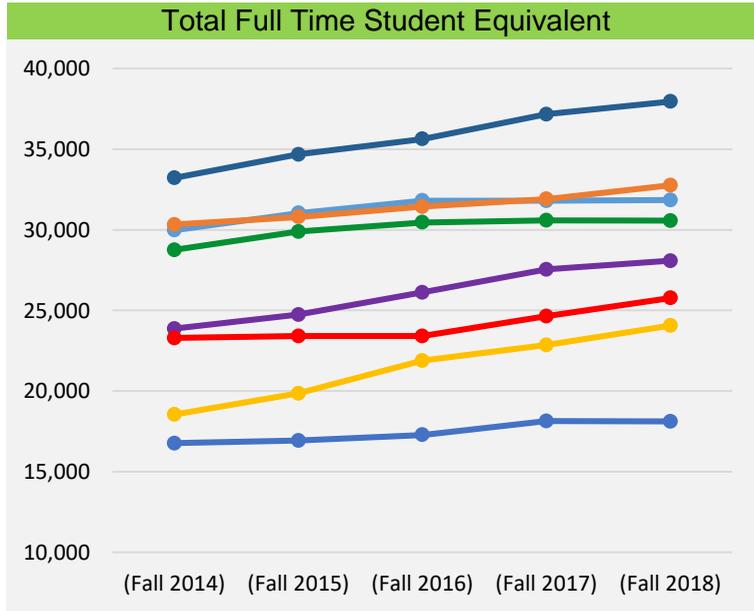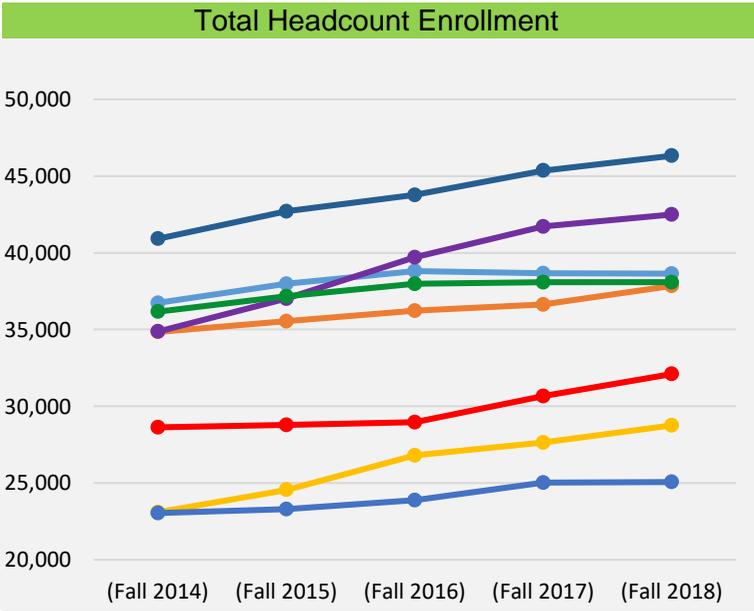

Student Access & Success Metrics dashboard with six line charts comparing Texas State University, Texas Tech University, The University of Texas at Arlington, The University of Texas at Dallas, The University of Texas at El Paso, The University of Texas at S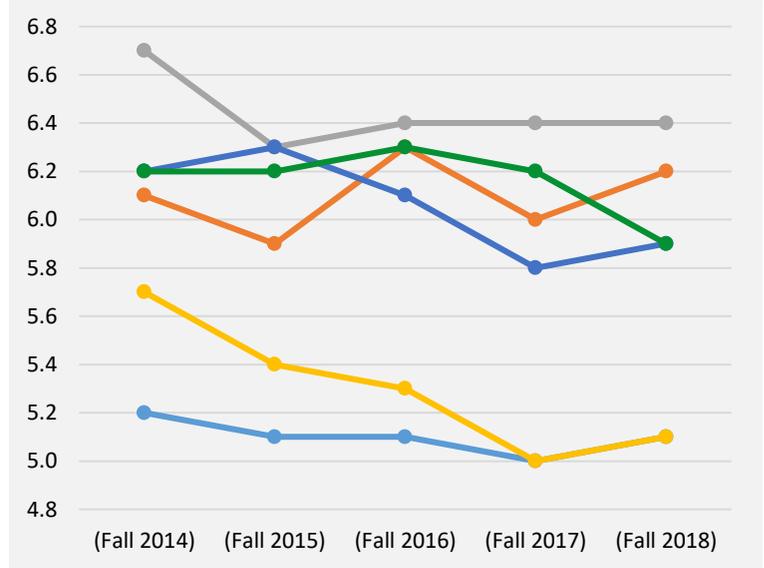an Antonio, University of Houston, and University of North Texas. Charts: Total Headcount Enrollment, Total Full Time Student Equivalent, Time-to-Degree Bachelors, 1st to 2nd Year Retention Rate, Six Year Graduation Rate, and Total Degrees & Certificates Awarded.

Board of Regents
May 2019

Research Metrics

Total Research Expenditures

Federal & Private Research Expenditures per FTE Faculty

Restricted Research

NSF Higher Education Research & Development (HERD)

Legend:
- Texas State University
- Texas Tech University
- The University of Texas at Arlington
- The University of Texas at Dallas
- The University of Texas at El Paso
- The University of Texas at San Antonio
- University of Houston
- University of North Texas

Academic Quality Metrics

First Time Students in Top 10% of High School Class

First Time Students in Top 11-25% of High School Class

Percentage FTE Teaching Faculty Who Are Tenured/Tenure Track

Legend:
- Texas A&M International University
- Texas A&M University-Central Texas
- Texas A&M University-San Antonio
- Texas A&M University-Texarkana
- University of Houston-Victoria
- University of North Texas at Dallas
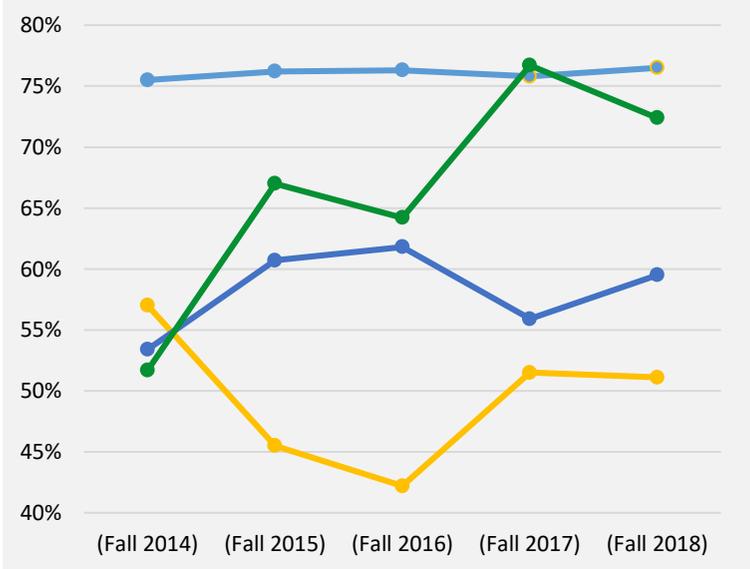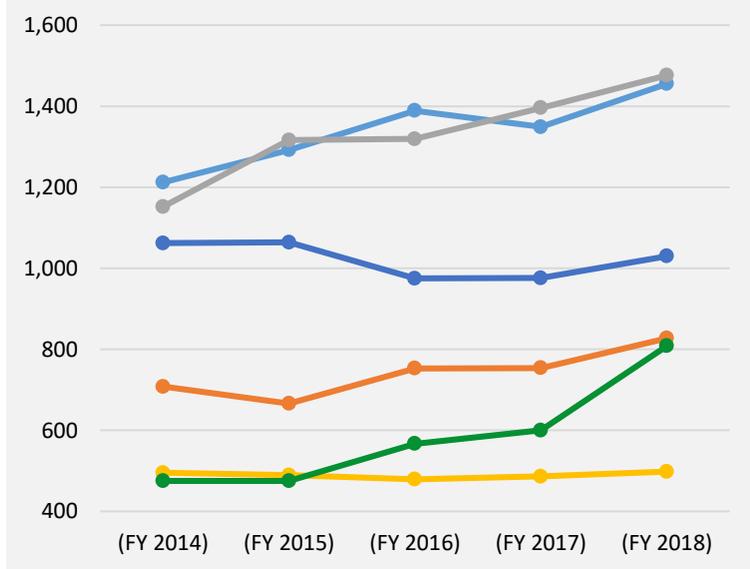
Student Access & Success Metrics

Total Headcount Enrollment
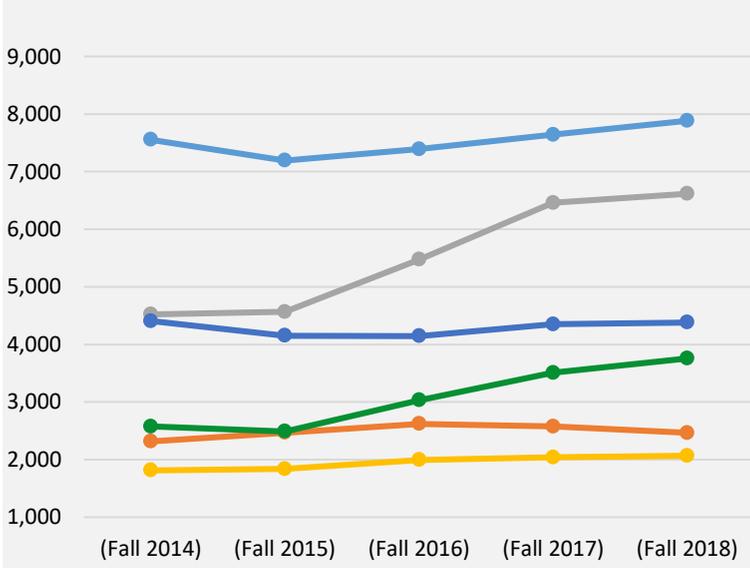
Total Full Time Student Equivalent
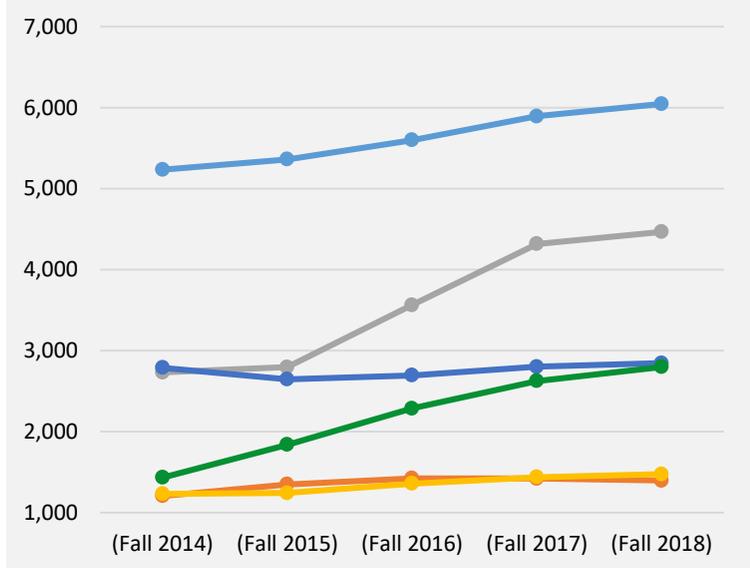
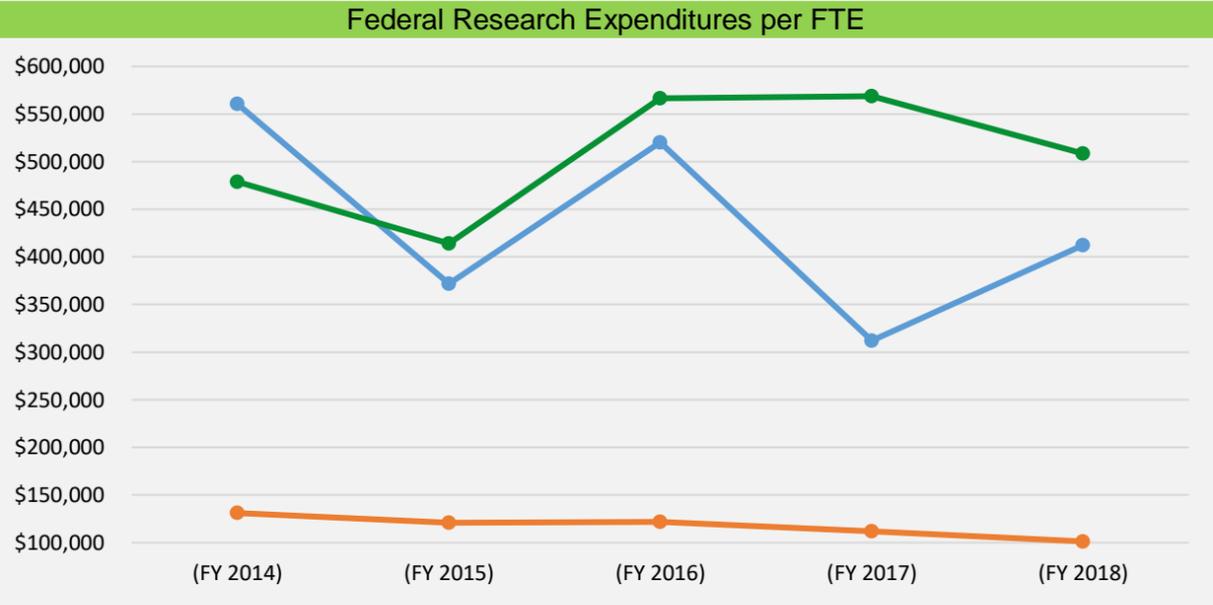**Time-to-Degree, Bachelors**
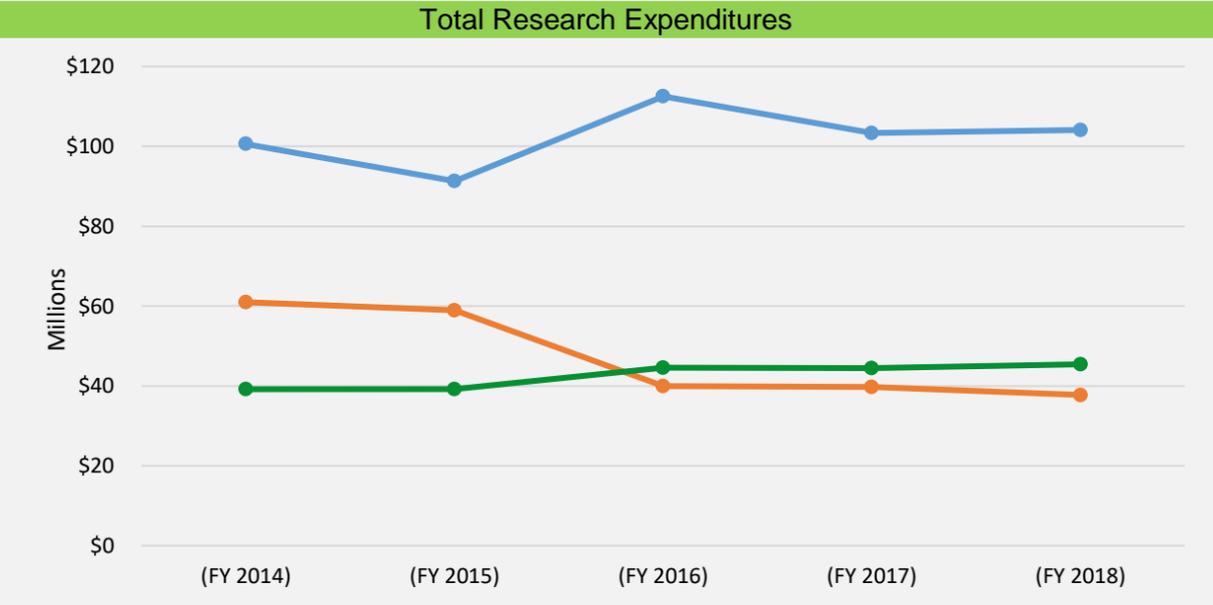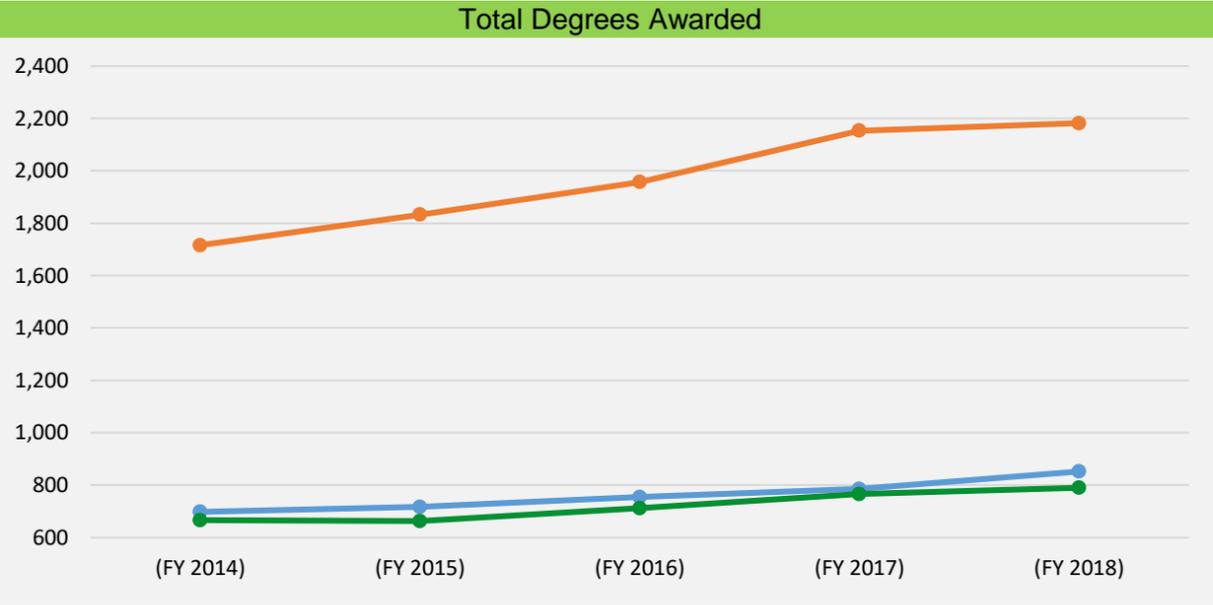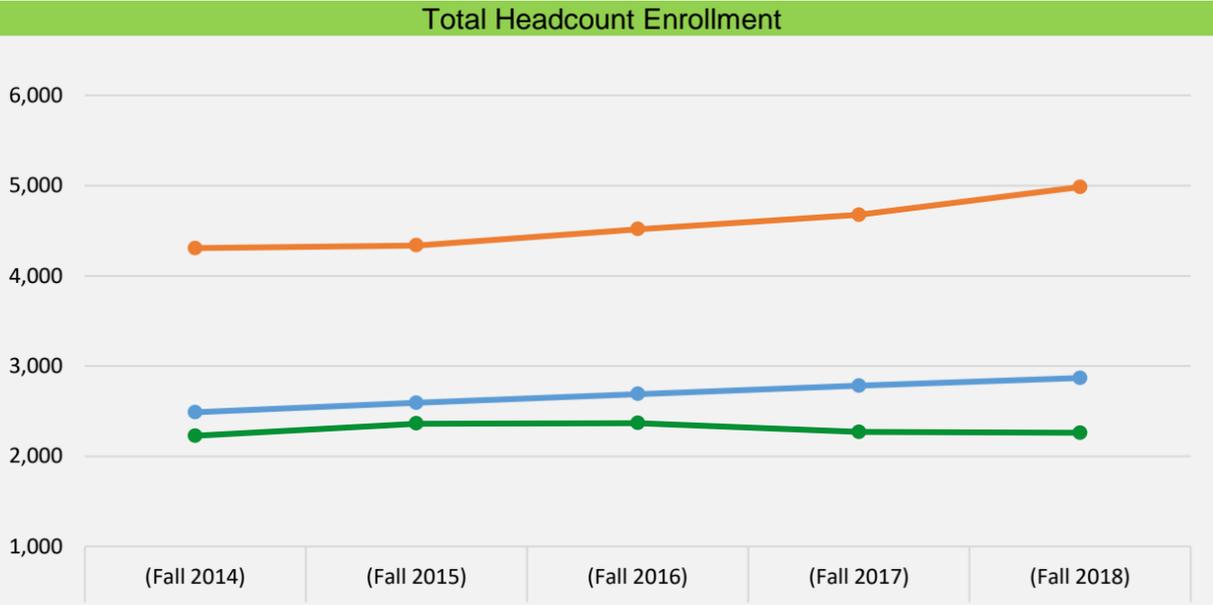
1st to 2nd Year Retention Rate

Total Degrees & Certificates Awarded

Legend:
- Texas A&M International University
- Texas A&M University-Central Texas
- Texas A&M University-San Antonio
- Texas A&M University-Texarkana
- University of Houston-Victoria
- University of North Texas at Dallas

Board of Regents
May 2019

Student Success and Research Metrics

UNT | HEALTH SCIENCE CENTER

Total Headcount Enrollment

Total Degrees Awarded

Total Research Expenditures

Federal Research Expenditures per FTE

Legend: —— Texas A&M Health Science Center —— Texas Tech University Health Sciences Center —— University of North Texas Health Science Center