

Governance and Regulatory Compliance

- Chancellor/ President Expenditures
- Investments
- SB 20 Mandated
- Benefits Proportionality UNT, UNTHSC, UNT Dallas
- Employee Benefits Percentage Deductions UNTS
- Student Managed Investment Fund UNT
- THECB Facilities Certification UNT Dallas
- Federal Reporting UNTHSC

Research

- Effort Reporting Process UNT, UNTHSC, UNT Dallas
- Grants and Contracts Compliance UNT, UNTHSC, UNT Dallas

Finance

- College of Merchandising, Hospitality & Travel Trans. UNT,
- College of Health and Public Svc. Dean Trans. UNT
- Libraries Dean Trans. UNT
- College of Law Dean Trans. UNT Dallas
- Psychology Clinic UNT
- Physician Compensation Model UNTHSC
- Auxiliary Enterprise Department UNTHSC

Information Technology

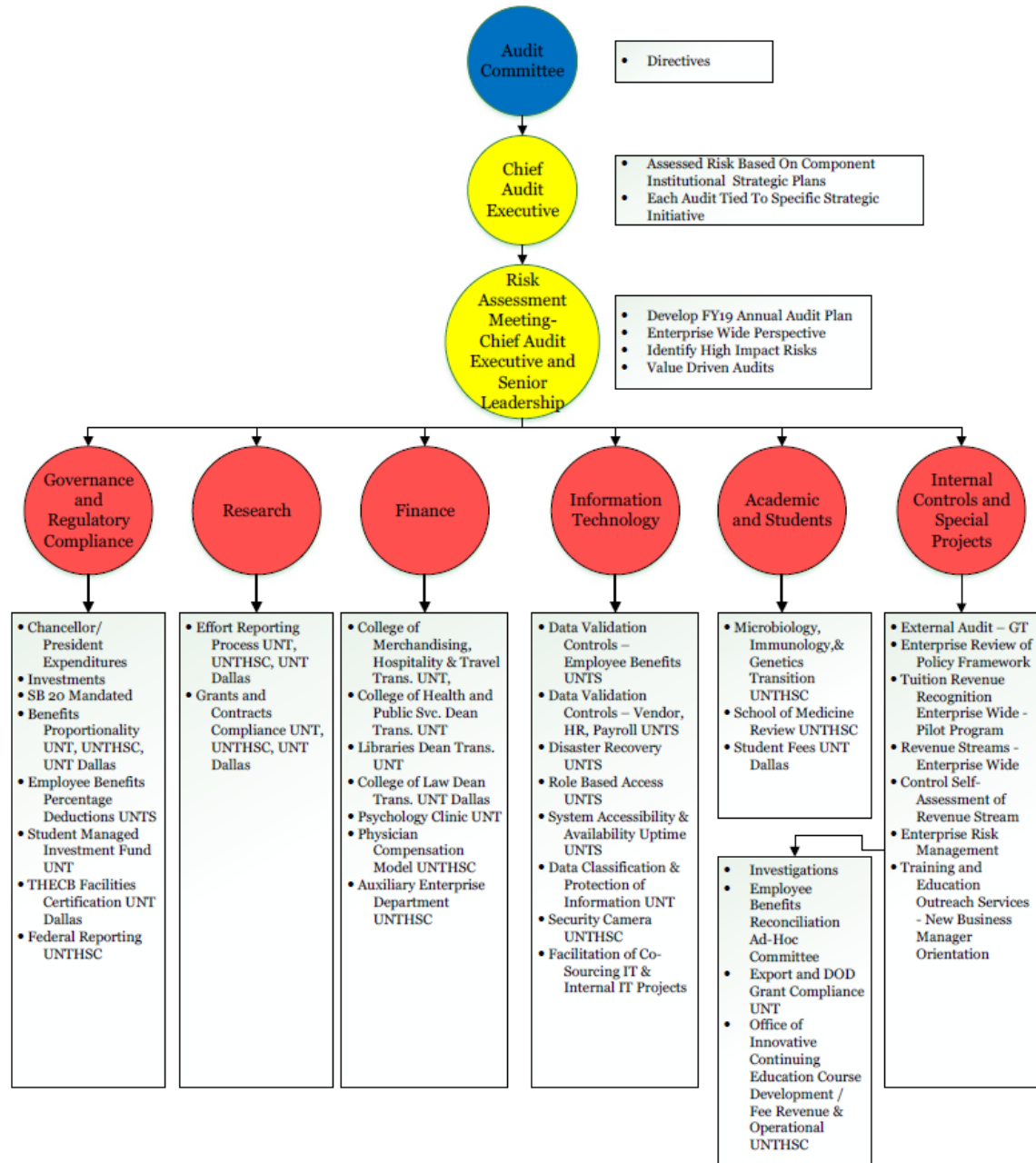
- Data Validation Controls – Employee Benefits UNTS
- Data Validation Controls – Vendor, HR, Payroll UNTS
- Disaster Recovery UNTS
- Role Based Access UNTS
- System Accessibility & Availability Uptime UNTS
- Data Classification & Protection of Information UNT
- Security Camera UNTHSC
- Facilitation of Co-Sourcing IT & Internal IT Projects

Academic and Students

- Microbiology, Immunology, & Genetics Transition UNTHSC
- School of Medicine Review UNTHSC
- Student Fees UNT Dallas
- Investigations
- Employee Benefits Reconciliation Ad-Hoc Committee
- Export and DOD Grant Compliance UNT
- Office of Innovative Continuing Education Course Development / Fee Revenue & Operational UNTHSC

Internal Controls and Special Projects

- External Audit – GT
- Enterprise Review of Policy Framework
- Tuition Revenue Recognition Enterprise Wide -Pilot Program
- Revenue Streams - Enterprise Wide
- Control Self-Assessment of Revenue Stream
- Enterprise Risk Management
- Training and Education Outreach Services - New Business Manager Orientation



University of North Texas System Internal Audit

Annual Internal Audit Plan

Source	Functional Area	Title of Audit	Description and Audit Objectives	Hours in Total	Component Institution				Identified Risk
					UNT System	UNT	UNTHSC	UNT Dallas	
8 Audits Requiring FY19 Audit Hours:									
INTERNAL AUDIT	RESEARCH	Grants and Contracts Compliance	Review grants and contracts for compliance with grant conditions, System/University policies, and state and federal laws.	200		x			Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	RESEARCH	Effort Reporting Process	Review effort reporting process for grants for compliance with grant conditions, System/University policies, and state and federal laws.	200		x			Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	RESEARCH	Home Instruction for Parents of Preschool Youngsters (HIPPY)	Assess compliance with the sponsor's terms and conditions in the carrying out of the Texas HIPPY Corp project.	100		x			Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	FINANCIAL	Kristin Farmer Autism Center	Review and determine if controls for revenue collection, purchasing, travel, and operational expenditures comply with University/System policies and regulations.	150		x			Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	RESEARCH	Grants and Contracts Compliance	Review grants and contracts for compliance with grant conditions, System/University policies, and state and federal laws.	150			x		Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	RESEARCH	Effort Reporting Process	Review effort reporting process for grants for compliance with grant conditions, System/University policies, and state and federal laws.	150			x		Compliance; Reputational; Financial; Operational; Regulatory
Total FY19 Hours Allocated for FY18 Audit Projects				950					
9 Audits Requiring FY19 Audit Hours:									
BOARD OF REGENTS	COMPLIANCE	Chancellor's/President's Expenditure Reviews	Evaluate whether travel, entertainment, and business expenses are in compliance with System/University policies, employment agreement provisions, state and federal laws as required by employment agreements.	775	x	x	x	x	Compliance; Reputational; Financial; Operational

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REGENT RULES AND ENTERPRISE POLICIES	COMPLIANCE	Investments	Evaluate controls surrounding the investing activities are effective; as well as adherence with System Regulation 08.2000, UNT System Board of Regents Rule 10.100, and Public Funds Investment Act (PFIA) including State Auditor's Office (SAO) Article III, Rider 5 reporting requirements.	400	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
REG AGENCY	COMPLIANCE	Benefits Proportionality	Assess the processes and controls related to completion of Form APS 011 as required by the General Appropriations Act, Article IX, Section 6.08, Benefits Paid Proportional by Fund.	150		X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
REG AGENCY	COMPLIANCE	Senate Bill 20 Mandated Internal Audit	Internal Audit is required under SB 20 regulations to review contracting process for adherence to requirements on annual basis.	500	X				Compliance; Reputational; Financial; Operational; Regulatory
REG AGENCY	COMPLIANCE	Student-Managed Investment Fund (SMIF)	Assess compliance with the donor agreement between UNT and Colonel Guy M. Cloud, Jr. related to SMIF.	150		X			Compliance; Reputational; Financial; Operational
REG AGENCY	COMPLIANCE	THECB Facilities Certification	Determine whether the projects and acquisitions of real property that were submitted to THECB received the 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.	200				X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	COMPLIANCE	Employee Benefits Percentage Deductions	To determine whether the employee percentage deduction amounts and employee contributions are in accordance with plan provisions and whether it is accurately recorded.	500	X				Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	COMPLIANCE	Federal Reporting	To ensure required federal reports are submitted timely, accurately and completely.	330			X		Compliance; Reputational; Financial; Operational; Regulatory

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INTERNAL AUDIT	ACADEMIC	Microbiology, Immunology, and Genetics Transition	The audit will focus on processes, procedures and controls for cash handling, purchasing, budgeting, travel expenses, contract agreements and asset inventory.	300			X		Compliance; Reputational; Financial; Operational
INTERNAL AUDIT	ACADEMIC	School of Medicine Review	To identify and ensure a foundational analysis of policies and practices between HSC and TCU is performed.	250			X		Reputational; Operational
IT REQUEST	ACADEMIC	Student Fees	Determine whether fees are charged, authorized, recorded, and expended in compliance with University policies and State laws.	350				X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	FINANCIAL	College of Merchandising, Hospitality & Tourism Dean Transition	Review and determine whether processes, procedures and controls for cashing handling, purchasing, travel expenses, and asset inventory are in compliance with University/System policies and regulations.	200		X			Compliance; Reputational; Financial; Operational
INTERNAL AUDIT	FINANCIAL	College of Health and Public Service Dean Transition	Review and determine whether processes, procedures and controls for cashing handling, purchasing, travel expenses, and asset inventory are in compliance with University/System policies and regulations.	200		X			Compliance; Reputational; Financial; Operational
INTERNAL AUDIT	FINANCIAL	Libraries Dean Transition	Review and determine whether processes, procedures and controls for cashing handling, purchasing, travel expenses, and asset inventory are in compliance with University/System policies and regulations.	200		X			Compliance; Reputational; Financial; Operational
INTERNAL AUDIT	FINANCIAL	Psychology Clinic	Determine whether Patient Health Information was adequately protected in accordance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181); Determine whether cash handling processes/procedures provide an adequate system of internal controls to help ensure compliance with System/University policies.	350		X			Compliance; Reputational; Financial; Operational
INTERNAL AUDIT	FINANCIAL	Physician Compensation Model	To ensure physician compensations based on the model are recorded accurately, completely and paid timely	350			X		Financial; Operational

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INTERNAL AUDIT	FINANCIAL	Auxiliary Enterprise Department	To ensure departmental activities are helping accomplish the department's goals/objectives and revenue resources obtained are used appropriately.	400			X		Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	FINANCIAL	College of Law Dean Transition	Review processes, procedures and controls for cashing handling, purchasing, travel expenses, and asset inventory is in compliance with University/System policies and regulations.	350				X	Compliance; Reputational; Financial; Operational
INTERNAL AUDIT	INFORMATION TECHNOLOGY	Facilitation of Co-Sourcing IT & Internal IT Projects	To be responsive to requests for IT audit support and consultation in all matters. Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY19.	240	X	X	X	X	Information Technology; Compliance; Reputational; Operational
IT REQUEST	INFORMATION TECHNOLOGY	Data Validation Controls - Employee Benefits (TRS/ORP)	To test the recorded retirement elections of full time employees of UNT Systems and Institutions to ensure they are proper based on policy, employee selection and positions. Validate that election options on electronic forms have the necessary controls and validations in place to ensure elections are input correctly.	280	X				Compliance; Reputational; Financial; Operational; Regulatory
IT REQUEST	INFORMATION TECHNOLOGY	Data Validation Controls - (Vendor, HR, payroll)	To determine whether the employee contribution amounts for TexasSaver are in accordance with plan provisions and whether contribution amounts are properly recorded and timely submitted to the respective agency. Validate that options on electronic forms have the necessary controls and validations in place to prevent improper manipulation of information input into the system.	350	X				Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	INFORMATION TECHNOLOGY	Disaster Recovery	To review disaster recovery plans to ensure plans have been tested and are in accordance with published SLA's to the University.	400	X				Information Technology; Compliance; Reputational; Financial; Operational
IT REQUEST	INFORMATION TECHNOLOGY	Role Based Access	To determine if role based access exists within EIS and if segregation of duties conflicts exist within and between assigned roles.	420	X				Information Technology; Financial; Operational

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INTERNAL AUDIT	INFORMATION TECHNOLOGY	System Accessibility and Availability Uptime	Determine if outages are occurring to the network and if so, what systems are impacted, user community affected and determine if published Service Level Agreement's (SLAs) are being met.	400	X				Information Technology; Financial; Operational
INTERNAL AUDIT	INFORMATION TECHNOLOGY	Data Classification and Protection of Information	Determine if data classification is being performed and if the data is being protected in accordance with the level of security required for the classification assigned.	200		X			Information Technology; Compliance; Reputational; Operational
INTERNAL AUDIT	INFORMATION TECHNOLOGY	Security Camera	To review effectiveness of security camera coverage; security of physical and logical access to the cameras and systems that support the cameras.	300			X		Information Technology; Reputational; Operational
INTERNAL AUDIT	INTERNAL CONTROLS	Enterprise Review of Policy Framework	Review the processes surrounding how policies and procedures are developed and the frequency policies and procedures are reviewed or revised.	400	X	X	X	X	Compliance; Financial; Operational; Regulatory
INTERNAL AUDIT	INTERNAL CONTROLS	Revenue Streams Enterprise Wide	To identify sources of revenue enterprise-wide and assess the accounting treatment to determine compliance with policy and statutory requirements.	500	X	X	X	X	Compliance; Financial; Regulatory
MT REQUEST	INTERNAL CONTROLS	External Audit Fieldwork Assistance - Grant Thornton	Internal Audit assistance with annual audit of UNTS financial statements for FY18.	500	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
MT REQUEST	INTERNAL CONTROLS	Control Assessment - TBD	To assess the adequacy of internal controls; identifying potential areas of weakness, non-compliance, and/or unsound practices; and determining whether revenues are identified, managed, and reported in accordance with University policy and state law.	300	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	INTERNAL CONTROLS	Tuition Revenue Recognition Enterprise Wide - Pilot Program	Review the cash management / check processing procedures in student accounting at UNT Dallas.	400				X	Compliance; Financial; Regulatory
INTERNAL AUDIT	RESEARCH	Grants and Contracts Compliance	Review grants and contracts for compliance with grant conditions, System/University policies, and state and federal laws.	900		X	X	X	Compliance; Reputational; Financial; Operational; Regulatory

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INTERNAL AUDIT	RESEARCH	Effort Reporting Process	Review effort reporting process for grants for compliance with grant conditions, System/University policies, and state and federal laws.	1,050		X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	SPECIAL PROJECTS	Enterprise Risk Management	To assess framework used by organizations to manage risks and opportunities related to the achievement of institutional and department objectives. Review processes for effectiveness.	250	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	SPECIAL PROJECTS	Training and Education Outreach Services - New Business Manager Orientation	To educate management on common control failures and promote compliance and enhance operational effectiveness through best practices.	100	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	SPECIAL PROJECTS	Investigations	To examine and verify allegations or complaints of fraud, waste, abuse or employee misconduct.	200	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	SPECIAL PROJECTS	Employee Benefits Reconciliation Ad-Hoc Committee	Committee headed by Brandi Renton to explore issues discovered concerning TRS deductions not taken properly from employee paychecks, particularly those hired after 1/17/18. IA to explore processes and controls concerning ERS benefits, identifying weaknesses.	300	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	SPECIAL PROJECTS	Export and DOD Grant Compliance Audit	Review partnerships for compliance with Department of Defense (DOD) grant guidelines.	400		X			Compliance; Reputational; Operational; Regulatory
INTERNAL AUDIT	SPECIAL PROJECTS	Office of Innovative Continuing Education Delivering Outcomes (INCEDO) - Course Development / Fee Revenue & Operational Audit	Review and evaluate payments for development and delivery of continuing education courses; and evaluate departmental expenditures using funds to assess compliance with University policy and state law. Additionally, determine whether revenue rates are appropriate and financial resources obtained are utilized correctly.	400			X		Compliance; Financial; Regulatory

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INTERNAL AUDIT	UNALLOCATED HOURS-UNT System		Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY19 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	263	X				Financial; Operational; Asset Misappropriation; Economical and Environmental; Use of Resources; Compliance with Laws and Regulations; Safeguarding of Assets
INTERNAL AUDIT	UNALLOCATED HOURS-UNT		Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY19 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	767		X			Financial; Operational; Asset Misappropriation; Economical and Environmental; Use of Resources; Compliance with Laws and Regulations; Safeguarding of Assets
INTERNAL AUDIT	UNALLOCATED HOURS-UNTHSC		Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY19 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	483			X		Financial; Operational; Asset Misappropriation; Economical and Environmental; Use of Resources; Compliance with Laws and Regulations; Safeguarding of Assets
INTERNAL AUDIT	UNALLOCATED HOURS-UNT Dallas		Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY19 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	424				X	Financial; Operational; Asset Misappropriation; Economical and Environmental; Use of Resources; Compliance with Laws and Regulations; Safeguarding of Assets

University of North Texas System Internal Audit Annual Internal Audit Plan

Source	Functional Area	Title of Audit	Description and Audit Objectives	Hours in Total	Component Institution				Identified
					UNT System	UNT	UNTHSC	UNT Dallas	
AUDIT	UNALLOCATED HOURS-IT		Represents audit hours designated for institutional use but individual IT audit projects and data mining have not been determined. IT audit projects will be identified over the course of FY19 to be responsive to managements' high risk and high impact areas.	1,416	X	X	X	X	Information Technology Security; IT System Network Authority and Access; Operational Compliance with Reputational
AUDIT	UNALLOCATED HOURS-INTERNAL CONTROLS/SPECIAL PROJECTS		Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY19 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	625	X	X	X	X	Financial; Operational Asset Misappropriation; Economical and Use of Resources; Compliance with Safeguarding of
PROFESSIONAL STANDARDS		Follow-Up of Prior Audits	The IIA Professional Standards for internal auditing require auditors to follow-up on implementation of recommendations included in prior audit reports.	806	X	X	X	X	Due Diligence
Total FY19 Hours Allocated for FY19 Audit Projects				19,979					
	Value-Added Management Services (see appendix)			1,779					
Total FY19 Hours Allocated for Audit Projects and Value-Added Management Services				21,758					

University of North Texas System Internal Audit

Annual Internal Audit Plan –

Added Management Services Appendix

Allocated for Value-Added Management Services:	
Title	Objectives
Insurance	Implementation of recommendations resulting from Quality Assurance Review performed in FY17. (E.G. audit process improvements, department policies and procedures, and audit methodologies)
Management Meetings, Discuss Audit Status	Facilitation of discussions concerning risks and audit statuses.
Meetings, Discuss Audit Status	Participation in work groups and committees with management.
PCI DSS Compliance Process Review	Work with cross functional team to establish a PCI program is viable and sustainable.
Technical Architecture Group	Participate as a guest of the UNT Technical Architecture Group to stay aware of the state of IT on the UNT campus.
UNT Academic Computing Workgroup	Work with the UNT IT academic areas to provide audit services that will help facilitate the achievement of UNT strategic goals and ensure the efficiency and effectiveness of IT operations.
HR Committee (ePAR Process)	Work with cross functional team to ensure proper controls are maintained as the entire ePAR process moves from BCS to HR.
HR Committee (TRS Deductions)	Work with cross functional team to establish controls which will ensure benefit deductions are applied correctly for UNT system employees.
Training - Subject Matter Experts to Stakeholders on Business and IT Processes, Procedures	Provide insight, consulting and advisory services to Stakeholders across the Enterprise
Representation Requests	Present and facilitate discussions for UNT, UNTHSC & UNT Dallas
Requests from Management	Unplanned support and training requests throughout FY19.
	Subtotal