

**The University of Texas Rio Grande Valley  
FY 2020 Annual Audit Plan**

FY 2020 Audit Plan	Original Budget	Percent of Total	General Objective/Description
<b>Assurance Engagements</b>			
UTS 142.1 - Monitoring Plan & Account Reconciliations Audit	200		Perform audit of UTRGV's Monitoring Plan, including subcertifications and assertions on segregation of duties and account reconciliations.
Diabetes & Obesity Institute Audit	400		Evaluate the adequacy and effectiveness of internal controls over financial, administrative and information security.
Fixed Costs Contracts Audit	300		Evaluate processes over fixed cost contracts.
Banner System Access Audit	200		Evaluate Role Based Access to ensure access is restricted to its student financial assistance information system.
UT Health RGV Pediatric Specialty Clinic Audit	300		Efficiency and effectiveness of front end revenue processes as well as review of internal controls of clinical operations.
UT Health RGV Surgery & Women's Specialty Clinic Audit	300		Efficiency and effectiveness of front end revenue processes as well as review of internal controls of clinical operations.
Medical Devices Audit	300		Evaluate processes to protect information resources within medical devices.
NCAA Compliance - Eligibility Audit	300		Determine whether policies and procedures are in place to administer and monitor the eligibility of student-athletes in accordance with NCAA legislation.
Cloud/3rd Party Security Management Audit	300		Utilize technical and investigative audit discovery techniques to identify and review cloud hosting solutions/systems being utilized by the institution. Meets TAC 202 requirements.
MSRDP (Faculty Practice Plan) Audit	250		Evaluate adherence to practice plan bylaws.
Federal Financial Audit	300		Audit of Student Financial Assistance Cluster - Verification, Return of Title IV Funds, Enrollment Reporting, Cash Management, Cost of Attendance, Satisfactory Academic Performance.
FY 2019 Carryforward - Cost Transfers Audit	200		Determine whether UTRGV developed and implemented adequate procedures and controls relating to cost transfers and that cost transfers are justified and supported in accordance with Federal regulations and UTRGV's policies and procedures. Audit will be performed under GAGAS.

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FY 2019 Carryforward - Global Engagement Audit	150		
FY 2019 Carryforward - Bursar's Office Audit	100		
<b>Assurance Engagements Subtotal</b>	<b>3600</b>	<b>38.2%</b>	
<b>Advisory and Consulting Engagements</b>			
Enrollment Reporting Data Analysis	250		Develop scripts to analyze Banner data with National Student Clearinghouse and National Student Loan Data Services data to mitigate federal noncompliance.
Clinical Revenue Reconciliations	250		Assist Clinical Administration with clinical revenue reconciliations.
FY 2019 Carryforward - Tuition Revenue Cycle	350		Requested by management to identify best practices over tuition revenue cycle.
Procurement Card & Travel Card Monthly Analysis	50		Provide Procurement & Travel Offices with monthly exception reports on card activity.
UT Systemwide Security Assessments	50		Follow up on Systemwide security assessments for UTRGV.
Other Committee Meetings	200		Attend campus committees and other meetings with management.
Training and/or assistance to Institutional Depts.	300		Provide internal controls training or assistance to UTRGV supervisors, cost/project center reviewers and/or departments.
<b>Advisory and Consulting Engagements Subtotal</b>	<b>1450</b>	<b>15.4%</b>	
<b>Required Engagements</b>			
Benefit Proportionality Audit	200		Legislative mandate to review the university's salary expenditures and associated employee benefits funded through the State of Texas general revenue appropriation to ensure compliance with the General Appropriations Act. FY 2018 & 2019.
FY 2019 UT System wide Financial Audit - Final	35		Required assistance to Deloitte for FY 2019 UT System wide AFR audit final work.
FY 2020 UT System wide Financial Audit - Interim	25		Required assistance to Deloitte for FY 2020 UT System wide AFR audit interim work.

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McAllen Family Practice Operational Grant Audit	200		Assess whether revenues, expenditures and unexpended fund balance were reported accurately in the AFR and grant funds were utilized in accordance with guidelines for operational and optional rotation programs.
NCAA Agreed Upon Procedures Audit	300		Perform the required annual NCAA Agreed Upon Procedures for FY 2019.
Executive Travel & Entertainment Audit	350		Audit of Executive Management travel & entertainment expenses.
TEC 51.9337 Compliance Assessment	50		Internal Audit shall annually assess whether UTRGV has adopted the rules and policies required by Senate Bill 20.
Assistance on President's Travel & Entertainment	50		Assistance to UT System Audit
Audits/Reviews by External Agencies	100		Assistance to external agencies auditing UTRGV, such as the State wide Single Audit, etc.
<b>Required Engagements Subtotal</b>	<b>1310</b>	<b>13.9%</b>	
<b>Investigations</b>			
Investigations	200		Reserve for investigations.
<b>Investigations Subtotal</b>	<b>200</b>	<b>2.1%</b>	
<b>Reserve</b>			
Operational Projects Requests	100		Reserve to conduct audits, consulting, internal control reviews, and/or other assurance activities as requested from UTRGV.
<b>Reserve Subtotal</b>	<b>100</b>	<b>1.1%</b>	
<b>Follow-Up</b>			
1st Quarter	50		Follow up on all recommendations.
2nd Quarter	50		Follow up on all recommendations.
3rd Quarter	50		Follow up on all recommendations.
4th Quarter	50		Follow up on all recommendations.
<b>Follow-Up Subtotal</b>	<b>200</b>	<b>2.1%</b>	
<b>Development - Operations</b>			
UT System Meetings and Reporting	125		CAE weekly meetings, IA Council and reporting requests.
Annual Audit Plan and Risk Assessments	300		Conduct risk assessments capturing critical risks and prepare annual audit plan for FY 2021.
Quality Assurance & Improvement Program	250		Conduct self evaluation in preparation for independent validation.
Internal Audit Committee Meetings	300		Conduct and prepare for Internal Audit Committee meetings.

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Annual Internal Audit Report	100		Prepare FY 2019 Annual Internal Auditor's Report. State requirement; Due November 1, 2019
TeamMate and Other Technologies	150		Maintain TeamMate audit program libraries and templates and address technical issues.
Management of Audit Activity	350		Staff meetings to discuss updates/status of multiple audit projects, includes travel time between campuses.
<b>Development - Operations Subtotal</b>	<b>1575</b>	<b>16.7%</b>	
<b>Development - Initiatives and Education</b>			
UT System Audit Office Initiatives	100		Staff's participation in System Audit Office Initiatives.
Continuing Professional Education	600		Training for professional staff, includes travel time.
Internal Audit Office Organization and Strategic Initiatives	182		Updating internal audit manual and procedures, finalize internal audit strategic plan and continue implementing external quality assurance review recommendations.
Professional Organizations	100		Staff's participation in professional organizations.
<b>Development - Initiatives and Education Subtotal</b>	<b>982</b>	<b>10.4%</b>	
<b>Total Budgeted Hours</b>	<b>9417</b>	<b>100.0%</b>	