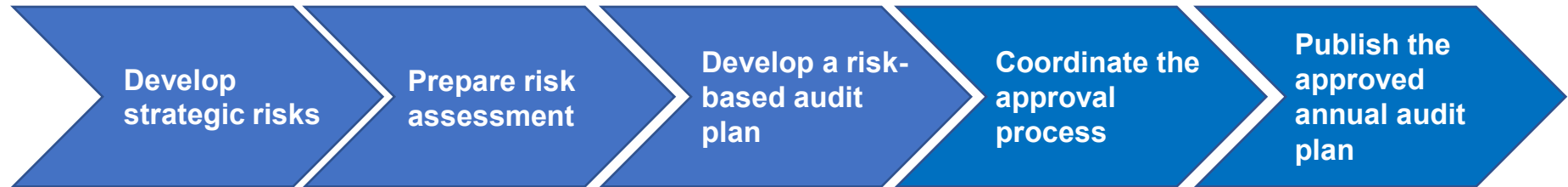


FY 2026 Internal Audit Plan

Overview of the Audit Planning Process



- Review top risks from external sources
- Review UTA audit risk universe from prior years
- Hold conversations and discuss strategic and Enterprise Risk Management (ERM) top risks with UTA leaders (Leadership Council, Deans, others)
- Focus on supporting UTA's 2030 Shared Dreams, Bright Future
- Review and update UTA's ERM Assessment Top Risks List
- Based on risk rankings, classifications and other factors, prioritize areas for audit and advisory services
- Identify and rank required audits
- Consider areas with the highest risk rankings for audits
- Record rationale for decisions made where a high ranked area was excluded from the plan
- Hours for all projects are based on historical averages, best estimations and discussions with other CAEs within UT System
- Suggestions for the audit plan are welcome
- The review process includes:
 - ✓ UTA Leadership
 - ✓ UT System
 - ✓ UTA Institutional Audit Committee
- Publish the approved annual audit plan on the department's website for public viewing as required by the Texas Internal Audit Act
- Consolidate the UTA audit plan into the overall UT System audit plan (Board of Regents formal approval)

Of interest, the **Texas Internal Auditing Act** (Texas Government Code Chapter 2102) requires state agencies and higher education institutions to develop an **annual audit plan using risk assessment techniques**. Specifically, **Section 2102.008** mandates that the audit plan must identify the individual audits to be conducted during the year and be based on an assessment of risk and potential exposures that may affect the organization

FY 2026 UTA Internal Audit Annual Plan

Engagement Title	Estimated Hours	Risk Ranking	Primary Taxonomy	2030 Strategic Theme	Engagement Objective
Assurance Audits					
Student Success - Part 1	500	High	Student Services & Enrollment Management	Student Success	Perform a risk based assurance review of the key controls related to student success. The audit will focus on identifying areas to improve the efficiency and effectiveness of processes and reporting involved with UTA's student success journey.
Scholarships	400	High	Student Services & Enrollment Management	Student Success	Perform a review of scholarship governance and administration to help ensure adequate support for strategic enrollment and student success initiatives. The review will focus on the controls associated with compliance with policies and regulations, as well as the efficient and effective distribution of funds to our students.
Student Fees Audit	500	High	Finance	Finance & Infrastructure	Review student fees including approval, documentation, usage, balances, classification, and accounting practices. Ensure funds are collected and spent in accordance with applicable regulations and policies.
Campus Safety - Part 2	500	High	Risk Management & Compliance	People & Culture	The audit objective is to ensure key campus safety controls in place for students, faculty and staff. The audit scope will include event preparedness, as well as key safety controls and UTA's vulnerability assessment.
Data Security And Access For SharePoint and One Drive	500	High	Information Technology	Finance & Infrastructure	Perform a review to help ensure adequate security and access controls are in place to properly restrict and secure data stored in SharePoint and on the One Drive. The review will include a review of labeling or identification of files containing sensitive data, as well as access permissions. This will qualify as a TAC 202 Audit.
Talent, Culture and Engagement - Onboarding and General Controls	450	High	Human Resources	People & Culture	The objective is to perform a review of hiring, onboarding and general controls to help ensure efficient and effective operations and processes.
Reserve for Unanticipated Assurance Audits	1658	High	Enterprise Activities	UTA	Reserve hours for audits related to special requests and/or emerging risks that occur during the year. Provides flexibility for timely reviews of high-risk/impact requests made by UTA leaders, Audit Committee, etc.
Carry-Forward	1000	High	Enterprise Activities	People & Culture	This is for hours from the FY 2025 Annual Audit Plan that we anticipate carrying forward into FY 2026.
Subtotal Hours	5508				

FY 2026 UTA Internal Audit Annual Plan

Engagement Title	Estimated Hours	Risk Ranking	Primary Taxonomy	2030 Strategic Theme	Engagement Objective
Advisory or Consulting Activity					
Enterprise Risk Management Consulting	100	High	Risk Management & Compliance	Finance & Infrastructure	The objective is to keep UTA's Enterprise Risk Management listing and initiatives up-to-date.
Data Analytics Project (Duplicate Payments, and Full Utilization of Tools)	100	Medium	Finance	Finance & Infrastructure	Complete monthly duplicate payments review for Accounts Payable. Fully explore and utilize our data analytics tools from various sources including UT System.
Accessability Committee Assignments	30	Medium	Risk Management & Compliance	Finance & Infrastructure	Assist UTA with accessibility initiatives.
Campus Living Villages (CLV) - Research and Resolve Open Issues	100	High	Facilities Management	Finance & Infrastructure	We have an outstanding audit that requires additional analysis and review in order to close this out with the third party vendor (CLV).
Athletics Advisory - Red Card Program	35	Medium	Finance	People & Culture	Assist the Athletics Director by performing a review of the new Red Card Program used for athletic travel. Ensure a documented process and adequate controls are in place to ensure efficient and effective program execution
Athletics Advisory - Event Revenue Reconciliation (Ticket Box)	35	Medium	Athletics Facilities	Finance & Infrastructure	Assist the Athletics Director by ensuring an adequate revenue reconciliation process exists related to event revenue.
Responding to Institutional Requests for Information	40	No Rank	Advisory		Hours reserved for answering questions and responding to requests and inquiries from the campus community.
Reserve for Advisory	300	High	Advisory		Hours reserved for specific advisory and consulting projects requested by management or Audit Committee. Includes audit tracking of different agencies audit efforts across campus.
Subtotal Hours	740				

FY 2026 UTA Internal Audit Annual Plan

Engagement Title	Estimated Hours	Risk Ranking	Primary Taxonomy	2030 Strategic Theme	Engagement Objective
Special Investigation					
Reserve for Investigations	404	No Rank	Special Investigations		Perform reviews of alleged irregular conduct related to SAO, Attorney General and UTA Hotline research. More often than not, these reviews are performed along with Compliance or other partners.
Subtotal Hours	404				
Planning					
FY 2027 Annual Work Plan Development & Risk Assessment	200	No Rank	Annual Audit Plan		Preparation of the FY 2027 Audit Plan, including risk assessments.
Subtotal Hours	200				
Required Audits					
Annual Internal Audit Report For State Auditor and Governor	30	Required	Reporting		Required report of Internal Audit Activity - Texas Internal Auditing Act. Report due November 1, 2025 to State Auditor's Office.
FY 2025 NCAA Annual Financial Audit (support for UT System)	50	Required	Athletics		Assist third-party team engaged by UT System Audit Office and UTA Athletics in the audit of the Statement of Revenue and Expenses for Fiscal 2025 (Required annually by the NCAA.).
FY 2025 Annual Financial Report (AFR) Audit	40	Required	Finance	Finance & Infrastructure	Under the direction of Deloitte, provide assistance in performing a risk-based audit of financial information for the annual AFR.
FY 2026 Annual Financial Report (AFR) Interim Work	24	Required	Finance	Finance & Infrastructure	Perform interim fieldwork in preparation of the FY AFR Audit.
Nursing Shortage Review Program	40	Required	Finance	Grants	Provide assurance that the University is complying with the awards granted. This is a required audit.
Joint Admissions Medical Program (JAMP) Award Audit	32	Required	Finance	Finance & Infrastructure	Provide assurance that the University is complying with the awards granted. This is a required audit.
State Auditor's Office (SAO) Statewide Single Audit (Student Financial Aid)	90	Required	Student Services & Enrollment Management	Student Success	Assist UTA management with the Statewide Single Audit (Student Financial Aid). Coordinate and organize UTA action planning. Additionally, assist UTA with the accuracy issues surrounding the Department of Education Clearinghouse transfer of student information.
Texas Education Code 51.9337(h) - Annual Reporting Requirement on Procurement Policies	40	Required	Finance	Finance & Infrastructure	Texas Education Code 51.9337 requirement that the Chief Audit Executive (CAE) annually certify to the state auditor that the Institution has procurement policies in place that comply with the Texas Education Code requirements for higher education institutions. This is a required audit.
Subtotal Hours	356				

FY 2026 UTA Internal Audit Annual Plan

Engagement Title	Estimated Hours	Risk Ranking	Primary Taxonomy	2030 Strategic Theme	Engagement Objective
Quarterly Follow-Up On Open Audits					
Quarter 1	150	No Rank	Audit Follow-Up		Quarterly follow up on open audit findings
Quarter 2	150	No Rank	Audit Follow-Up		Quarterly follow up on open audit findings
Quarter 3	150	No Rank	Audit Follow-Up		Quarterly follow up on open audit findings
Quarter 4	150	No Rank	Audit Follow-Up		Quarterly follow up on open audit findings
Subtotal Hours	600				
Training, Professional Development, Administration and Other					
UT System Audit Office Initiatives and Participation	50	No Rank	Administration		Participation in UT System requested committees, workgroups, research activities, etc.
Audit Strategic Plan	25	No Rank	Administration		Ensure the audit strategic plan is up to date and aligned with UTA's 2030 plan.
Professional Organization and Association Participation	125	No Rank	Administration		Preparation and participation as a volunteer in professional associations such as IIA, ACUA, TACUA, ISACA, etc. David runs the CAE Roundtable for the Dallas Chapter of the IIA and serves on their Board of Governors. He is also a regular presenter at ACUA and TACUA.
Individual Continuing Professional Education (CPE) Training (including related travel)	440	No Rank	Administration		Obtain training and CPE to help ensure proficiency and knowledge of audit staff. All team members are certified as a CPA, CIA, CISA or CFE. These certifications require annual training.
Non CPE related training	40	No Rank	Administration		New hire training, as well as participation in training that enhances development but where CPE is not earned (i.e. University required Compliance training; eCase, UTShare training, etc.).
UT System, SAO, etc., Reporting/Requests	150	No Rank	Administration		Responding to requests made by the UT System Audit Office, SAO, and others, including periodic reports, metrics, and responding to significant findings, time summaries, CAE bi-weekly calls, Internal Audit Council meetings, Champion calls, etc.
Audit Committee Preparation and Participation	300	No Rank	Administration		Work with Institutional Audit Committee. Preparation, participation, attendance and follow-up for quarterly meetings.
Quality Assurance Review - or other internal processes and activities	100	No Rank	Administration		Participation in QAIP management and activities. Ongoing and annual quality improvement of the department. Required by IIA standards.

FY 2026 UTA Internal Audit Annual Plan

Engagement Title	Estimated Hours	Risk Ranking	Primary Taxonomy	2030 Strategic Theme	Engagement Objective
Training, Professional Development, Administration and Other (Continued)					
Development, maintenance and other technical support for eCase, TeamMate, etc.	150	No Rank	Administration		Implementation, maintenance and user support of eCase, TeamMate, and other technical support issues.
Executive Management and Leadership of the IA Department	300	No Rank	Administration		Includes hiring, development, budgeting, performance appraisals, administrative duties, leadership, managing outsourcing activities, promoting the internal audit department, executive meetings, and all other responsibilities of the CAE and/or Director that are not directly attributable to a specific audit project.
Project Status Staff Meetings	450	No Rank	Administration		Staff meetings to discuss updates/status of multiple audit projects. This includes staff bi-weekly 1:1s with the Chief Audit Executive.
Participation on University Committees	150	No Rank	Administration		Participate in institutional committees, President's Leadership Council, HOP committee, Development/Endowments Committee, CARE Committee, Backup and Recovery Committee for Research, RisePoint Committee, Data Management Officer Council, Accessibility Team, Title IX cases volunteer efforts, and other.
Subtotal Hours	2280				
Total	10078				