FY 2025 Internal Audit Annual Report

as prepared for the State Auditor's Office

October 2025

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Objective And Background

Objective:
The objective of the **Internal Audit Annual Report** is to provide required information in accordance with the **Texas Internal Auditing Act** on the assurance services, consulting services and other activities performed by the Office of Audit and Consulting Services at The University of Texas at Arlington (UTA). In addition, the **Internal Audit Annual Report** assists oversight agencies in their planning and coordination efforts.

Background:
The **Texas Internal Auditing Act** requires entities such as UTA to submit an **Internal Audit Annual Report** each year to the Governor, the Legislative Budget Board, the State Auditor, and the entities' governing boards and chief executives. The State Auditor is charged with prescribing the form and content of the annual report and other internal audit requirements.

This report was prepared in accordance with the guidance prescribed by the State Auditor, as well as the Texas Government Code, Section 2102.009. The guidance prescribed by the State Auditor for the **Internal Audit Annual Report** are listed on the following website: https://www.sao.texas.gov/InternalAudit/#example

I. Compliance With Posting Requirements

Step I - Compliance with Posting Requirements

Requirement: Include a brief explanation of the procedures followed to post the internal audit annual report and audit plan on the agency's website in compliance with the provisions of Texas Government Code, Section 2102.015.

Institutions of higher education that are subject to Chapter 2102 must post their internal audit plan and internal audit annual report on their website within 30 days of approval.

Answer: We post the UTA Annual Work Plan and Annual Internal Audit Report after they are approved by the Institutional Audit Committee.

UTA's Annual FY 2026 Work Plan (internal audit plan) and Annual Internal Audit Report are located on the following website: Reports - Audit - The University of Texas at Arlington

II. Internal Audit Plan For Fiscal Year 2025

Step II – Status Of FY 2025 Internal Audit Plan

Requirement: Include a list of audits planned for FY 2025, and for each audit completed provide report numbers, dates, and titles. If an audit was not completed or is ongoing as a carry-over project, include the current status of the audit.

Under **Texas Education Code §51.9337(h)**, **each institution of higher education** in Texas must:
Annually assess whether it has adopted the required procurement and contracting policies and procedures outlined in the statute. This assessment must be conducted by the institution's **chief auditor**.

Answer: See chart below and on the following page for a listing of FY2025 and the status.

Additionally, the required assessment was performed to validate that UTA adopted the required procurement and contracting policies and procedures outlined in **Texas Education Code §51.9337(h).**

Number	Description	Status
Assurance Engagements		
	Fast Start For Deans - FY 2025	
ARL25ASCF0001	- 1. Fast Start - College of Nursing and Health Innovation (CoNHI)	Completed in September 2025. Report issued.
ARL25AS1447	- 2. Fast Start - College of Education - Carry Forward	Carry-Forward - Audit will be completed in December 2025.
	Fast Start For Leadership Council - FY 2025	
ARL25ASCF0002	- 1. Fast Start For Leadership Council - VP for Development and Alumni Relations	Completed March 2025. Report issued.
ARL25ASCF0004	- 2. Fast Start For Leadership Council - Office of the CFO - Part 1 - Business and Finance	Completed September 2025. Report issued.
ARL25ASCF0003	- 3. Fast Start For Leadership Council - Office of the CFO - Part II - OIT, ISO and University Analytics	Completed September 2025. Report issued.
ARL25AS0770	- 4. Fast Start For Leadership Council - VP for Marketing, Messaging and Engagement	Completed July 2025. Report issued.
ARL25ASCF0005	- 5. Fast Start For Leadership Council - VP for Student Affairs	Completed March 2025. Report Issued.
ARL25ADCF0001	Safety Audit - Students, Faculty and Staff	Completed March 2025. Report Issued. Moved project from advisory to assurance.
ARL25AS0005	Scholarships	Replaced this audit In Q2 - Moved to FY 2026. - HUB Construction Program advisory review was added as replacement.
ARL25AS0001	Bookstore Contract Review	Replaced this audit in Q2. Replaced with a required Perkins Close Out advisory project.
ARL25AS0007	Title IX and Compliance With Non-Discrimination And Investigative Procedures Audit.	Completed July 2025. Report issued.
ARL25AS0004	IT Audit - Administrative/ Privileged Rights	Completed September 2025. Report issued.
ARL25AS0006	Student Fees Audit	Replaced in Q2 With THECB Formula Funding advising project and two large investigations. Moved to FY 2026.
Advisory Services Engagements		
ARL25AD0002	Enterprise Risk Management Consulting	Completed. No formal report. FY 2025 ERM updates shared with audit committee.
ARL25AD0009	Veterans Business Outreach Center (VBOC)	Cancelled in Q2. Used hours on follow-up, software transition, overages and staff turnover.
ARL25AD0003	Financial Aid Prep Review for SAO Audit	Completed. No formal report.
ARL25AD0001	Data Analytics Project (P-Card, Timekeeping, Travel, Duplicate Payments, Departmental Expenses)	Completed. No formal report.
ARL25AD0008	TEC 51.3525	Completed in December 2024. UTA website review for DEI related content. No formal report.
ARL25AD0004	IT AI Governance and Backup & Recovery Consulting	Completed. No formal report.
ARL25AD0006	Reserve for Advisory	Completed. No formal report.
ARL25AD0005	Participation on University Committees	Completed. No formal report.
ARL25AD0007	Responding to Institutional Requests for Information and Advice	Completed. No formal report.
ARL25AD0773	HUB Construction Program Review - Added to FY 2025 plan	Completed. Advisory report shared with audit committee and leadership. No external report.
ARL25RQ0810	Perkins Loan Program Close Out - Added to FY 2025 plan	Completed. Administered Baker Tilly - Required independent report submitted to DoE in February 2025.
ARL25AD0811	THECB Formula Funding Audit Assistance - Added to FY 2025 plan	Completed. No formal report.

II. Internal Audit Plan For Fiscal Year 2025

Number	Description	Status
Required Audits		
ARL25RQ0002	FY 2024 NCAA Annual Financial Audit (support for UT System Audit Office)	Audit support for UT System - Baker Tilly report issued March 2025.
ARL25RQ0001	FY 2024 Annual Financial Report (AFR) Audit	Completed. No formal report.
ARL25RQ0003	FY 2025 Annual Financial Report (AFR) Interim Work	Completed. No formal report.
ARL25RQ0004	Nursing Shortage Reduction Program Awards Audit	Completed March 2025. Report issued.
ARL25RQ0005	State Auditor's Office (SAO) Statewide Single Audit (Student Financial Aid)	Completed. No formal report.
ARL25RQ0006	Texas Education Code 51.9337(h) - Annual Reporting on Procurement Policies	Completed December 2024. Report issued.
Investigations		
ARL25IV0001, 1202, 1203	Reserve for Investigations	Completed. Internal reports only.
Other Reserve		
ARL25XX0001	Reserve for Unanticipated Audits or Other Activities	Completed.
Follow Up On Open Items		
ARL25FL0001	Quarter 1	Completed.
ARL25FL0002	Quarter 2	Completed.
ARL25FL0003	Quarter 3	Completed.
ARL25FL0004	Quarter 4	Completed.
Audit Operations		
ARL25OP0008	UT System, SAO, etc., Reporting/Requests	Completed.
ARL25OP0001	Annual Internal Audit Report	Completed. Report issued November 2025.
ARL25OP0002	Audit Committee Preparation and Participation	Completed.
ARL25OP0007	Quality Assurance Review - or other internal processes and activities	Completed. Report to audit committee in September 2025
ARL25OP0005	FY 2026 Annual Work Plan Development & Risk Assessment Process	Completed.
ARL25OP0003	Development, maintenance and other technical support for eCase, TeamMate, etc.	Completed.
ARL25OP0004	Executive Management and Leadership of the IA Department	Completed.
ARL25OP0006	Project Status Staff Meetings	Completed.
Development		
ARL25IE0006	UT System Audit Office Initiatives and Participation	Completed.
ARL25IE0001	Audit Strategic Plan	Completed - Shared with audit committee in September 2025.
ARL25IE0002	Implementation of eCase	Completed.
ARL25IE0005	Professional Organization and Association Participation	Completed.
ARL25IE0003	Individual Continuing Professional Education (CPE) Training (including travel)	Completed.
ARL25IE0004	Non - CPE related training	Completed.

III. Consulting Services And Other Activities

Step: Consulting Services And Other Activities

Requirement: Include a list of consulting services, as defined in Texas Government Code, Chapter 2102, that were completed during the fiscal year.

Include report numbers, dates, and titles, as well as the high-level objective(s) and a summary of observations, results, and recommendations for of each project, as applicable.

Answer: See chart below.

Number	Title	Summary Of Objective(s), Observations, Results, Recommendations
ARL25AD0002	Enterprise Risk Management Consulting	Maintained UTA's FY 2025 top risk ERM listing. Results used in UTA risk analysis and FY 2026 internal audit planning.
ARL25AD0003	Financial Aid Prep Review	Performed advisory testwork and followed up on open findings from various Financial Aid reviews. Worked with leadership to improve several functions including program accuracy for uploading information to the Department Of Education.
ARL25AD0001	Data Analytics Project (P-Card, Timekeeping, Travel, Duplicate Payments, Departmental Expenses)	Completed various data analytics projects, including the monthly review and identification of various duplicate payments, which after working closely with UTA management, resulted in UTA cost recoveries.
ARL25AD0008	TEC 51.3525	Assisted management by completing a detailed review (key word search and usage) of UTA's website to further demonstrate UTA's compliance with Education Code Section 51.3525 (SB 17 DEI).
ARL25AD0004	IT AI Governance and Backup & Recovery Consulting	Worked with Research, Information Technology and Information Security on back-up strategy for decentralized research. Survey completed and approach adopted.
ARL25AD0773	HUB Construction Program Review	Completed a review and made recommendations related to HUB Compliance for construction expenditures.
ARL25RQ0810	Perkins Loan Program Close Out	Hired and worked with vendor to complete an independent assessment required to close out Perkins Loan program. Program was closed in accordance with regulations.
ARL25AD0811	THECB Formula Funding Audit Assistance	Worked closely with Data Analytics team to assist with THECB desk procedure audit. After discussion and data gathering, no report items were identified by the THECB.

IV. External Quality Assurance Review (Peer Review)

Step: External Quality Assurance Review (Peer Review)

Requirement: Include a copy of the executive summary or a summary of issues from the most recent external quality assurance review or peer review report.

Answer:
A copy of the executive summary from the most recent external quality assurance review (QAR) is included on the next page.

The last Quality Assurance Review (QAR) of the Office of Audit and Consulting Services was conducted in November 2023, and the Executive Summary is provided on the following page. The QAR involved a self-assessment with independent validation conducted by Baker Tilly and the CAE from the University of Colorado. The Office of Audit and Consulting Services received the highest rating of "Generally Conforms."

November 2023

David Price, Chief Audit Executive
University of Texas at Arlington

In September 2023, The University of Texas at Arlington (UT Arlington) internal audit (IA) function, the Office of Audit and Consulting Services (Internal Audit or IA), completed a self-assessment of IA activities in accordance with guidelines published by the Institute of Internal Auditors (IIA) for the performance of a quality assessment review (QAR). UT Arlington IA engaged an independent review team consisting of IA professionals with extensive higher education experience to perform an independent validation of IA's QAR self-assessment. The primary objective of the validation was to verify the assertions made in the QAR report concerning IA's conformity to the IIA's *International Standards for the Professional Practice of Internal Auditing* (the IIA *Standards*) and Code of Ethics, Generally Accepted Government Auditing Standards (GAGAS), and the relevant requirements of the Texas Internal Auditing Act (TIAA).

The IIA's *Quality Assessment Manual* suggests a scale of three ratings, "generally conforms," "partially conforms," and "does not conform." "Generally conforms" is the top rating and means that an IA activity has a charter, policies, and processes that are judged to be in conformance with the *Standards*. "Partially conforms" means deficiencies in practice are judged to deviate from the *Standards*, but these deficiencies did not preclude the IA activity from performing its responsibilities in an acceptable manner. "Does not conform" means deficiencies are judged to be so significant as to seriously impair or preclude the IA activity from performing adequately in all or in significant areas of its responsibilities.

Based on our independent validation of the QAR performed by IA, we agree with IA's overall conclusion that the IA function **"Generally Conforms"** with the IIA's *International Standards for the Professional Practice of Internal Auditing* and Code of Ethics, as well as with IA's conclusions regarding GAGAS and TIAA requirements. Our review noted strengths as well as opportunities for enhancing the IA function.

This information has been prepared pursuant to a client relationship exclusively with, and solely for the use and benefit of, The University of Texas System Administration and UT Arlington and is subject to the terms and conditions of our related contract. Baker Tilly disclaims any contractual or other responsibility to others based on its use and, accordingly, this information may not be relied upon by anyone other than The University of Texas System Administration and UT Arlington.

The review team appreciates the cooperation, time, and candid feedback of executive leadership, stakeholders, and IA personnel.

Very truly yours,

Baker Tilly US, LLP

Baker Tilly US, LLP

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V. Internal Audit Plan For Fiscal Year 2026

Step: Internal Audit Plan For FY 2026

Requirement: Include the approved audit plan. Include the budgeted hours for all projects. Include a list of additional risks ranked as "high" that were identified but are not included in the audit plan. Include a brief description of the risk assessment or methodology used to develop the audit plan, including consideration, if any, of:
- The applicable information technology risks related to Title 1, Texas Administrative Code, Chapter 202 (Information Security Standards).
- Benefits proportionality.
- Methods for ensuring compliance with contract processes and controls and for monitoring agency contracts, as required by Texas Government Code, Section 2102.005(b).
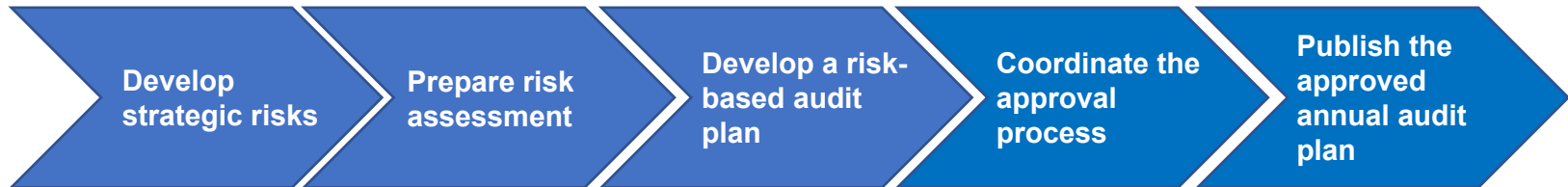
Comment on Rider 8, page III-58, the General Appropriations Act (89th Legislature, Conference Committee Report), which requires each higher education institution to consider audits of benefits proportionality when developing their annual internal audit plans for fiscal years 2026 and 2027.

Answer:
A copy of UTA's Internal Audit Plan for 2026 is included in this package starting on the following page. An overview of the internal audit planning process provides a brief description of the risk assessment method used to develop this plan. The Data Security And Access audit listed on the plan qualifies for our Texas Administrative Code, Chapter 202 (TAC 202) audit. The benefits proportionality audit was considered. Based on prior audits and the associated risk assigned to the project, we determined it was not necessary to include this audit in our plans for FY 2026. We included the compliance with contract processes and controls and for monitoring agency contracts, as required by Texas Government Code, Section 2102.005(b) in the required audits section.

There are several audits that were ranked high that were excluded from our FY 2026 plan. These audits were either recently performed or will be considered for audit projects in the near future. High ranked audits that did not make the audit plan include (Back-Up and Recovery Audit, Business Continuity Audit, Change Management Associated With Regulatory, Economic, Political and Societal Factors Audit, Decentralized Contract Management Audit, Decentralized Software Purchases Audit, Department of Research and Innovation - End-To-End Process and System Application Review, Graduate Preparation for Workforce Audit, HUB Audit, PCI Requirement Audit, Philanthropy Campaign Audit, Time Clock Plus System and Utilization Audit, and Title IX and Title VII Audit).

FY 2026 Internal Audit Plan

Overview of the Audit Planning Process

Develop strategic risks	Prepare risk assessment	Develop a risk-based audit plan	Coordinate the approval process	Publish the approved annual audit plan

- 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

Calculation Of Available Hours – FY 2026 Audit Annual Plan

The following is a calculation of total available hours from the UTA internal audit team. For the FY 2026 Plan, we will have approximately 10,078 hours to spend performing audits and projects.

Auditors	FTE	Hours	Vacation/ Sick	Holidays	Exams/Jury Duty/Etc.	G&A	Total Audit Hours
David Price (Chief Audit Executive)	1	2,080	216	120	16	250	1,478
Nick Pappas (Assistant Director)	1	2,080	216	120	16	200	1,528
Angeliki Marko (IT Assistant Director)	1	2,080	216	120	16	200	1,528
Cindy Pittman (Senior II)	1	2,080	216	120	16	160	1,568
Benson Mathews (Senior)	1	2,080	204	120	16	160	1,580
Swapna Reddy (Auditor)	1	2,080	204	120	16	150	1,590
New Person	1	2,080	204	120	16	150	1,590
Anticipated Turnover	-0.5	(1,040)	(108)	(60)	(8)	(80)	(784)
Total	**6.5**	**13,520**	**1,368**	**780**	**104**	**1,190**	**10,078**
Percent Breakout			10%	6%	1%	9%	75%

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 Committeee 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				

VI. External Audit Services

Step: External Audit Services

Requirement: Include a list of all external audit services that were either procured or ongoing during the fiscal year. Examples of those services may include, but are not limited to, financial and performance audits and attestation engagements, such as a review or an agreed-upon procedures engagement.

Answer:

- A Cancer Prevention and Research Institute of Texas (CPRIT) Agreed Upon Procedures Review was performed on campus as required. This annual review was arranged by the Office of Research and Innovation and was performed by Weaver.

- On behalf of Enrollment Management, we hired and worked with Baker Tilly to complete the independent assessment required to close out UTA's Perkins Loan program. The review was performed by an independent party as required by regulations.

VII. Reporting Suspected Fraud And Abuse

Step: Reporting Suspected Fraud And Abuse

Requirement: Include a brief description of the entity's actions taken to comply with the fraud reporting requirement of Section 7.09, page IX-41, the General Appropriations Act (89th Legislature, Conference Committee Report). Include a brief description of the entity's process to comply with the investigation coordination requirements of Texas Government Code, Section 321.022. **Note:** Examples could include (1) information provided on the entity's website that indicates how to report suspected fraud, waste, or abuse involving state resources directly to the SAO and (2) a brief description of the entity's procedures for reporting suspected fraud, waste, or abuse involving state funds to the SAO.

Answer: **Section 7.09, Page IX-37, the General Appropriations Act (87th Legislature)**
Actions taken to implement the fraud reporting requirements of the General Appropriations Act (87th Legislature), Section 7.09:
- SAO fraud reporting link is included on the bottom of UTA's homepage (www.uta.edu) labeled "Report Fraud."
- UTA Policy E-PO1 *Dishonest or Fraudulent Activities* UTA Policies and Procedures.
- UTA Ethics Hotline https://www.uta.edu/campus-ops/compliance-services/ethics-hotline provides employees an anonymous way to report suspected fraud, theft and other unethical behavior.
- Policies and Procedures are current related to the requirements that the Chief Administrative Officer shall report suspected fraud to the State Auditor's Office.

Texas Government Code § 321.022. Coordination of Investigations
a) If the administrative head of a department or entity that is subject to an audit by the state auditor has reasonable cause to believe that money received from the state by the department or entity or by a client or contractor of the department or entity may have been lost, misappropriated, or misused, or that other fraudulent or unlawful conduct has occurred in relation to the operation of the department or entity, the administrative head shall report the reason and basis for the belief to the state auditor.   The state auditor may investigate the report or may monitor any investigation conducted by the department or entity.
b) The state auditor, in consultation with state agencies and institutions, shall prescribe the form, content, and timing of a report required by this section.
c) All records of a communication by or to the state auditor relating to a report to the state auditor under Subsection (a) are audit working papers of the state auditor.

If a situation were to occur where this code is applicable, UTA would report such activities to the State Auditor's Office through the following website: https://sao.fraud.Texas.gov/reportfraud/.