

**The University of Texas at Tyler  
FY 2022 Annual Audit Plan**

Code	FY 2022 Audit Plan	Budget	Percent of Total	Risk	Primary Taxonomy	Specialty Audit Used	General Objective/Description
	<b>Assurance Engagements</b>						
22-1	EPIC Post-Implementation Audit	500		Critical	Information Technology	IT	To review access management controls in EPIC and to determine the appropriateness of access granted to HSC employees and contractors post-implementation. This audit will meet the biennial TAC 202.76 risk-based review of compliance with Texas information security standards.
22-2	Controlled Property Audit	400		Critical	Property Management	N/A	To verify the existence and location of State controlled equipment and property, with a focus on IT hardware, and to evaluate the completeness and accuracy of property records.
22-3	Research Time & Effort Audit	400		Critical	Research	N/A	To evaluate the adequacy of processes and controls for accurate time and effort reporting for sponsored research.
22-4	Employee Off-Boarding Audit	400		High	Information Technology	IT	To assess the current processes and controls in place for the timely and accurate removal of UTT employee access as the result of termination and/or transfer. This audit will meet the biennial TAC 202.76 risk-based review of compliance with Texas information security standards.
22-5	Medical Devices Audit	400		High	Information Technology	IT	To review current processes and controls in place, post implementation of the new Institutional policy, to ensure that the privacy and security of patient information is being upheld on medical devices. This audit will meet the biennial TAC 202.76 risk-based review of compliance with Texas information security standards.
22-6	Accounts Payable Audit	300		High	Finance	Data Analytics	To assess the current processes and controls within Accounts Payable to ensure there are no duplicate payments submitted or duplicate vendors set up in the vendor master file.

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22-7	Cloud Security Audit	300		High	Information Technology	IT	To assess the security of cloud services used to process and store university data. This audit will meet the biennial TAC 202.76 risk-based review of compliance with Texas information security standards.
	<b>Assurance Engagements Subtotal</b>	<b>2700</b>	<b>30.6%</b>				
	<b>Advisory and Consulting Engagements</b>						
22-8	Executive Management Meetings, Consulting and Advisory Services, and Specific Requests on Emerging Risks	400		N/A	Governance	N/A	To participate in an advisory role on Executive Management meetings, to provide ad hoc consulting and advisory services, and for specific requests on emerging risks.
22-9	Institutional Committees, Workgroups, Trainings, and Meetings	400		N/A	Governance	N/A	To assist in an advisory role on committees/workgroups at the Institution and provide and/or receive Institutional training as requested.
22-10	UTHSCT & UT Health East Texas Clinical Operations Management Agreement (COMA) Review	100		Medium	Governance	N/A	To perform an annual review of UTHET's performance under the COMA to evaluate its compliance with the agreed upon Management Parameters.
22-11	Data Analytics Program	500		High	N/A	Data Analytics	To develop and deliver reports using data analytics software for Institutional clients as requested such as CARES/HEERF funds, Procurement Cards, Balance Forwards, Journal Entry Approvals, and Duplicate Vendor/Payments.
22-12	IT Incident Response	100		High	Information Technology	IT	To collaborate with external reviewers, participate in onsite activity, and verify implementation of recommendations.
	<b>Advisory and Consulting Engagements</b>	<b>1500</b>	<b>17.0%</b>				

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	<b>Required Engagements</b>						
22-13	State Institution of Higher Education Contracting Assessment	40		High	Purchasing/Supply Chain	N/A	To assess whether the Institution is in compliance with the rules and policies outlined in Texas Education Code § 51.9337, which designates purchasing authority for institutions of higher education as being conditional unless compliance has been met.
22-14	Family Medicine Residency Program Grant Audit FYE 8/31/2021	100		N/A	Finance	N/A	To determine if FY 2021 Texas Higher Education Coordinating Board funds awarded to the UTHSCT Family Medicine Residency Program under the State Grant Agreement have been appropriately expended as required by program guidelines.
22-15	Financial Statement Audit Assistance	40		N/A	Finance	N/A	To assist the external audit firm with both the final audit procedures for the UTT FY 2021 financial statement audit and interim procedures for the UTT FY 2022 financial statement audit, as part of the consolidated audit of the UT System financial statements.
22-16	CPRIT Grant External Audit (assistance to management)	30		N/A	Finance	N/A	To assist management with the external audit of the Institution's CPRIT (Cancer Prevention Research Institute of Texas) grant audit.
22-17	Benefits Proportionality Audit	350		Low	Finance	N/A	To ensure that benefits proportionality has been accurately calculated and applied according to State of Texas guidelines for FY 2020 and 2021.
	<b>Required Engagements Subtotal</b>	<b>560</b>	<b>6.4%</b>				
	<b>Investigations</b>						
22-18	Investigations	500					To provide investigative assistance to the Institution as needed.
	<b>Investigations Subtotal</b>	<b>500</b>	<b>5.7%</b>				

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	<b>Reserve</b>						
TBD	Reserve for Ad-Hoc Engagements	400					Hours reserved for consulting projects requested by management, unanticipated audits, or other activities that may arise during the fiscal year.
	<b>Reserve Subtotal</b>	<b>400</b>	<b>4.5%</b>				
	<b>Follow-Up</b>						
22-19	Implementation Status Tracking	300					Follow-up procedures to be conducted to verify the implementation status of past recommendations made.
	<b>Follow-Up Subtotal</b>	<b>300</b>	<b>3.4%</b>				
	<b>Development - Operations</b>						
	Annual Risk Assessment and Audit Plan	400					To facilitate the annual risk assessment process and prepare the resulting audit plan.
	Institutional Audit Committee	400					To prepare for Institutional Audit Committee meetings, attend meetings, prepare minutes and summaries, and engage with current and prospective External Members of the Committee.
	Quality Initiatives	300					On-going attentiveness and awareness of accounting and auditing guidelines and related issues and to perform quality assurance and improvement activities.
	External Reporting/Requests	200					To prepare reports and fulfill information requests required by UT System, the State Auditor's Office, and other external agencies as needed.
	Audit Management Software, IT Support, and Website Maintenance	300					To maintain/upgrade Audit Management Software and other IT needs.
	Staff Meetings	300					Regular update meetings for planning and review of upcoming/current audit projects.

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	CAE Update/Collaborative Meetings	150					Meetings set with UT Health CAEs, meetings with UT Academic CAEs, and ongoing meetings with the Ardent CAE. Each of these meetings are set to discuss current audits, emerging risks, best business practices, initiatives, etc.
	<b>Development - Operations Subtotal</b>	<b>2050</b>	<b>23.3%</b>				
	<b>Development - Initiatives and Education</b>						
	System Audit Office Initiatives	150					To participate in UTS quality improvement workgroup initiatives and Audit Council meetings.
	Professional Organization/Association Participation	300					To participate in work groups, committees, monthly luncheons, etc., for involved professional organizations.
	Individual Continuing Professional Education (CPE)	350					To expand the skillset of the department through continuing education as well as meeting CPE requirements for certifications, including travel time.
	<b>Development - Initiatives and Education</b>	<b>800</b>	<b>9.1%</b>				
	<b>Total Budgeted Hours</b>	<b>8810</b>	<b>100.0%</b>				