

# Fiscal Year 2024 Internal Audit Plan

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# Audit Plan Development

# FY24 Internal Audit Plan

**Plan Highlight:**

Based on the annual risk assessment, current strategic UNTS Enterprise initiatives and ongoing focus on open audit findings, the UNTS Internal Audit Plan for FY24 was created.

Red – Assurance  
 Black – Advisory  
 Blue – Continuous Monitoring

Inherent Risk Rating:  
 C – Critical Risk  
 H – High Risk  
 M – Medium Risk  
 \* - Mandatory

Risk Category	UNT System	UNT	UNTHSC	UNT Dallas
People	Employee Offboarding (C)			
	Benefits Proportional by Fund			
Financial	Tuition and Fees Ongoing UNT (M)		Tuition and Fees Ongoing HSC (M)	Tuition and Fees Ongoing UNTD (M)
	Student Services Fees (H)			Asset Management, Receiving, Warehousing (M)
Strategic	CAE Involvement in Strategy development as part of Chancellor Cabinet. Risk mitigation activities through governance / control discussions in forums provide for monitoring of strategic risks.			
Compliance	Compliance Program Ongoing Monitoring (H)			
	Human Subjects Research Program (H)		Human Subjects Research Program (H)	
	Athletics-UNT NCAA Compliance (M)			Athletics- Dallas NAIA Compliance (M)
	Conflict of Interest (M)			
	Medical Credentialing (M)		Medical Credentialing (M)	
Technology	IT Governance (C)			
Operations	Deferred Maintenance (M)			
	Purchase Cards (H)			
	Annual Assessment of Compliance and Procurement Policies			
			Faculty Development	
			Family Medicine	
Governance	Third Party Management Program (C)			
Brand/ Reputation				
Envir., Social, Safety			Continuity of Operations (C)	

See appendix for Audit Plan Details



# Internal Audit Organization and Resources

For FY24, the focus is primarily on assurance and mandatory audits. However, there are many interactions outside of formal / informal engagements where Internal Audit collaborates with management and the Institution to advise or monitor changes in risks (e.g., Advisory, Continuous Monitoring).

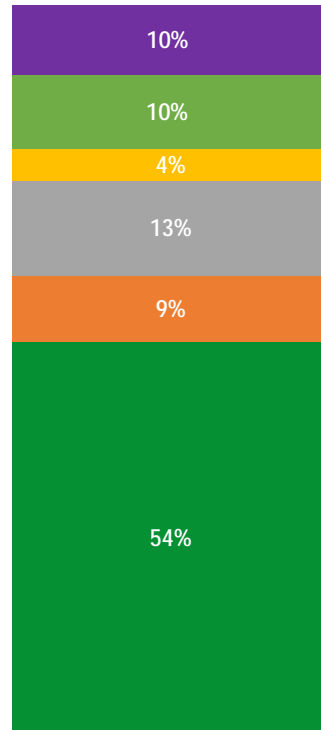
## Budget:

FY24 Plan (proposed) \$2.50M - consistent with prior year.

Our budget does not include unallocated capacity. Additions will result in either a budget request or a replacement of a scheduled review.

Continue using full time employees in combination with co-sourced resources from audit consulting firms.

Co-sourcing used to augment staffing and internal audit expertise and provide industry best practices.



## Resource Allocation

- Advisory/ Continuous Monitoring
- Follow-up
- Investigations
- Development - Operations
- Mandatory
- Assurance

## Allocation Category Definitions:

**Assurance** – Risk based independent audit

**Mandatory** - Audits required by the State of Texas, Regent Rule, or grant awards

**Development – Operations** – Non-audit activities to support internal audit

**Investigations** - Reserved for investigations that may arise during the year

**Follow-up** - Procedures to verify the status of corrective action plans

**Advisory** – Consulting on strategic projects and improving process efficiency

**Continuous Monitoring** - Monitoring events impacting the UNT System Enterprise risk profile

# Appendix

## FY24 Internal Audit Plan Detail

Entity

Audit Name

Business Outcome

Rationale

Auditable UI 

Entity	Audit Name	Business Outcome	Rationale	Auditable Unit
<b>Facilities Management</b>				
UNTS, UNT, UNTHSC, UNTD	Deferred Maintenance (M)	Deferred maintenance projects are prioritized and addressed timely to reduce imuc and are 0.6 2Dp12e)-1.99 Tm(0.7 ( (s)-1.5 (0.6 2)512 (s)-1.5i (0.6 2)(r)1(a)--0.6 (s)-1.5p7 (udi)-02Df)0 08 (4)12e)-1.1.070		



Entity	Audit Name	Business Outcome	Rationale	Auditable Unit
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Entity	Audit Name	Business Outcome	Rationale	Auditable Unit
Research				
UNT, UNTHSC	Human Subject Research Program (H)	Comply with HHS regulations 45 CFR Part 46 ('Common Rule'), to safeguard the rights and welfare of individuals who participate as subjects in research activities, relying on Institution Review Board (IRB) oversight, informed consent and other processes.	Area not recently reviewed. Federal funding of research programs	Human Subject Research Program (H)
UNTHSC	Family Medicine	Texas Higher Education Coordinating Board (THECB) program funds are expended according to the program contract. The Annual Financial Report was prepared according to THECB guidelines.	Pn wTHECB uidelines.	

Entity	Audit Name	Business Outcome	Rationale	Auditable Unit
<b>Student Enrollment and Financial Management</b>				
UNTUNT	Tuition and Fees - Ongoing UNT - Continuous Monitoring (M) (CM)	Resident and non-resident tuition rates for undergraduate and graduate students are calculated accurately and billed timely.	Focus on area of highest revenue	
UNTD	Tuition and Fees - UNT Dallas – Continuous Monitoring (M) (CM)	Resident and non-resident tuition rates for undergraduate and graduate students are calculated accurately and billed timely.	Focus on area of highest revenue	Tuition and Fees (M)
UNTHSC	Tuition and Fees – Continuous Monitoring HSC (M) (CM)	Resident and non-resident tuition rates for undergraduate and graduate students are calculated accurately and billed timely.	Focus on area of highest revenue	
<b>Technology</b>				
UNTHSC	Continuity of Operations (C)	Address disruptions timely, minimize impact to operations and return to normal operations as soon as possible.	208	

## UNTS Internal Audit 5 Year Historical Audit Coverage

The chart below illustrates Audit Universe coverage history from 2019 to 2023 and the planned audit coverage for FY 2024. This 5-year history is used, in conjunction with the risk assessments, strategic initiatives, and audit management’s judgement, to determine the Audit Plan.

	2019 Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	FY24 Audit Plan
<b>Academic Affairs / Experiential Medical Training</b>							
Accreditation (M)							
<b>Compliance</b>							
Athletics - NCAA / NAIA (M)				P			-Athletics - Dallas NAIA Compliance -Athletics - UNT NCAA Compliance
Conflict of Interest (M)	P	P	P			CM	Conflict of Interest
Compliance Program (H)						CM	Compliance Program On-going Monitoring
Medical) (M)						SAO	

Legend:



Inherent Risk Rating:





# UNTS Internal Audit 5 Year Historical Audit Coverage

IT Asset Management (H)	P	P	P	
IT Physical & Environmental Controls (H)				

Legend:

Partly Audit	ADP - Ad hoc	3rd - 3rd
Site Audits	CM - Continuous Monitoring	SAC - SAC
Investigations	CAI - CAI	II - Invest

Inherent Risk Rating:

M - Medium Risk	L - Low Risk	