

**The University of Texas System Administration
System Audit Office**

**Annual Audit Report
Fiscal Year 2012**



The University of Texas System
System Audit Office
702 Colorado Street, CLB 3.100
Austin, Texas 78701



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I. Internal Audit Plan for Fiscal Year 2012

The University Of Texas System Administration System Audit Office FY 2012 Annual Audit Plan		
Part 1 of 2: System Administration Activities		
Engagement (and Report) Name	Budget Hours	Report Date or Status
<u>Financial</u>		
FY11 System Admin & Consolidation Financial Audit	400	Deloitte Opinion 12/19/11 and IA issued report 12/22/11
FY12 System Administration Financial Audit (interim)	400	To be issued by Deloitte in FY13
Joint Admission Medical Program Audit	150	<i>Postponed to FY13</i>
Joint Admission Medical Program Consulting	50	Complete - Report N/A
Financial Consulting	100	
Acct Reconciliation & Segregation of Duties Monitoring		Memo issued 11/18/11
Financial Controls Audit FY12 (Student Project)	300	In progress, to be issued in FY13
UTIMCO Financial Statement Audit Assistance	750	Opinion by Deloitte 10/31/11
UTIMCO Meetings and Oversight Activities	200	Complete - Report N/A
<u>Operational</u>		
Chancellor's Travel, Entertainment & Housing Expense Audit	100	10/04/11
Oil and Gas Producers Audits	1000	
Cimarex Energy		12/13/11
Apache Corporation		In progress, to be issued in FY13
University Lands Wind Power Leases Audit	500	2/17/12
Office of Governmental Relations Consulting	300	<i>Cancelled</i>
Audit Assistance to System Administration Departments	100	Complete - Report N/A
UTIMCO Separately Invested Funds Audit	650	<i>Postponed to FY13</i>
UTIMCO Long Term Fund Controls Audit	500	6/21/12
UTIMCO CEO/CIO Travel and Other Expenses Audit (FY12)	50	9/28/12
University Lands Change in Management Audit	200	2/29/12
Office of Finance Change in Management Audit	100	9/29/11
Office of Technology & Info Services Departmental Audit	200	8/16/12
Office of Employee Services Performance Audit	150	10/17/11
UTIMCO CEO/CIO Travel and Other Expenses Audit (FY11)	50	9/21/11
<u>Compliance</u>		
Office of Employee Benefits Dependent Eligibility Audit	200	2/21/12 (follow up memo 4/12/12)
Office of Facilities, Planning, and Construction Consulting	150	Complete - Report N/A
UT Systemwide Compliance Program Audit	300	<i>Postponed to FY13</i>
<u>Information Technology</u>		
PeopleSoft Implementation at System Administration	1000	Complete - Report N/A
UT Austin Student IT Project	25	Complete - Report N/A
OFPC OPUS IT System Audit	150	<i>Cancelled</i>



Follow-up

System Administration Follow Up Audit FY12	400	
Office of Employee Benefits Follow Up		4/12/12
Oil and Gas Follow Up		8/3/12
Information Technology Follow Up		8/28/12
Non Major Areas Follow Up		8/28/12
Follow Up on Information Security Consulting Report	400	Cancelled

Projects

Internal Audit Committee	400	Complete - Report N/A
TeamMate and Website Updates	100	Complete - Report N/A
State Auditor's Office Reporting and Requests	75	Complete - Report N/A
FY13 Audit Plan and Risk Assessments	150	Complete - Report N/A
System Audit Office Annual Report and Performance Metrics	100	Complete - Report N/A
Internal Quality Assurance Review Program	75	Complete - Report N/A

Part 2 of 2: Institutional Oversight Activities

Engagement (and Report) Name	Budget Hours	Report Date or Status
<u>Financial</u>		
Guidance to the Institutions on FY11 Financial Audit	300	Complete - Report N/A
Guidance to the Institutions on FY12 Financial Audit (interim)	200	Complete - Report N/A
UT Permian Basin FY12 Financial Audit Assistance (interim)	100	Complete - Report N/A
UT Arlington NCAA Agreed-Upon Procedures	250	12/16/11
UT El Paso NCAA Agreed-Upon Procedures	400	12/20/11
UT San Antonio NCAA Agreed-Upon Procedures	150	1/9/12
UT Pan American NCAA Agreed-Upon Procedures	250	12/20/11
<u>Operational</u>		
Institution Liaison Activities	1000	Complete - Report N/A
UT Austin President's Travel, Entertainment & Housing Audit	125	10/26/11
UT HSCH President's Travel, Entertainment & Housing Audit	125	11/2/11
UT MDACC President's Travel, Entertain. & Housing Audit	75	4/10/12
UTHSCT Accreditation Audit Assistance	150	Cancelled
Audit Assistance to Smaller Institutions	250	Complete - Report N/A
UT El Paso President Office Audit	200	12/6/11
<u>Compliance</u>		
UT HSCSA Practice Plan Audit	400	3/29/12
UT MDACC Practice Plan Audit	400	9/7/12
Contract Process Audit	300	9/21/12
Guidance to the Institutions on Practice Plan Audits	100	Complete - Report N/A
Guidance to the Institutions on Dependent Eligibility Audits	100	Complete - Report N/A
Guidance to the Institutions on Research Compliance Audits	100	Complete - Report N/A
<u>Information Technology</u>		
UT Permian Basin TAC 202 Audit	200	3/9/12
UT Tyler TAC 202 Audit Assistance	200	Complete - Report N/A
UT Permian Basin Information Technology Governance Audit	200	2/28/12
Institutional Implementation of PeopleSoft	1500	Complete - Report N/A
Guidance Provided to the Institutions related to IT Audits	250	Complete - Report N/A
Guidance to Institutions on Info Security Consulting Report	250	Cancelled



Follow-up

Systemwide Significant Findings/Recommendations Tracking	400	Complete - Report N/A
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Projects

Board of Regents Audit Committee	400	Complete - Report N/A
Internal Audit Council	150	Complete - Report N/A
Fraud and Investigations Monitoring System	100	Complete - Report N/A
FY13 Systemwide Audit Plan	50	Complete - Report N/A
FY13 Institutional Annual Audit Plan Hearings	100	Complete - Report N/A
Systemwide Annual Activity Report and Performance Metrics	200	Complete - Report N/A
Peer Review Participation at other Institutions	75	Complete - Report N/A
FY12 Systemwide Audit Plan	25	Complete - Report N/A

Total Audit Hours	16500	
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Deviations from Audit Plan Previously Submitted:

The System Audit Office performed all engagements on the FY 2012 annual audit plan with the following deviations. These changes from the original, approved FY 2012 annual audit plan were presented to and approved by the UT System Administration Internal Audit Committee.

Engagements Cancelled:

- Office of Governmental Relations (OGR) Consulting – 300 hours – Though previously requested, client asked to cancel these consulting hours since assistance was later determined not to be needed.
- UTHSCT Accreditation Assistance – 150 hours – This work was addressed by the audit conducted by Deloitte as part of the external financial audit of the FY11 financial statements.
- Follow-Up at System Administration of Information Security Consulting Report – 100 hours – Allow time needed for System Administration to implement the related recommendations.
- Guidance to institutions on Follow-Up of Information Security Consulting Report – 250 hours – Allow time needed for the institutions to implement the related recommendations.
- OFPC OPUS IT System Audit – 150 hours – It was found that the application contains no confidential data and is hosted by a third party, thus OFPC has limited operational responsibilities regarding the application.

Engagements/Additional Hours Substituted:

- Institutional Implementation of PeopleSoft Assurance Work – 500 hours – Increase hours for the guidance provided to the institutions for the assurance work performed for the UTShare PeopleSoft implementation.
- Financial Controls Student Project Audits – 300 hours – Use TBD Special Request Projects hours for summer audit internship program for students to perform an audit of financial controls at System Administration.
- UTPB Financial Audit Assistance – 100 hours – Use TBD hours to assist in conducting FY12 interim procedures for external financial audit due to short staffing of institutional internal audit.
- Fraud and Investigations Monitoring System – 100 hours – Use TBD hours to set up a formal Systemwide tracking and monitoring system for internal audit involvement in fraud and investigation activities.

Engagements Postponed to FY 2013 annual audit plan:

- JAMP Audit – 150 hours – JAMP had a change in management and did not prepare its financial statement. JAMP is required to have its financial statement audited on a biennial basis. FY11 was an off-cycle year.
- UTIMCO Separately Invested Funds Audit – 650 hours – Due to the change in UT System Chief Audit Executive, this audit was not started as originally scheduled. The new timeframe overlapped with the external audit of the UTIMCO managed funds, which was not opportune for either audit.
- UT Systemwide Compliance Audit – 300 hours

All audits in progress at the end of FY12 were carried forward for completion in FY 2012.



II. External Quality Assurance Review

See next page.

University of Texas System External Quality Assessment

June 16, 2011

*This External Quality Assessment of the UTS Audit Office was performed in accordance with The Institute of Internal Auditors (IIA) Quality Assessment Manual, 6th Edition. The primary purpose of a Quality Assessment is to determine the internal audit function's conformance with the International Standards for the Professional Practice of Internal Auditing. There are three possible outcomes of the QA: the internal audit program **generally conforms, partially conforms or does not conform** with the Standards.*

The entire review team expresses its appreciation for the many courtesies extended to us throughout the engagement.

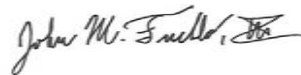
Mr. Charles Chaffin
Chief Audit Executive
University of Texas System Audit Office

Dear Mr. Chaffin:

We have completed an External Quality Assessment (QA) of the University of Texas System's Audit Office as required every five years by the International Standards for the Professional Practice of Internal Auditing (the IIA Standards) and every three years by the *Texas Internal Auditing Act*. The objectives of the QA were:

1. To assess conformance with the IIA Standards;
2. To assess the effectiveness and efficiency of the Internal Audit activity in providing services to the Board of Regents and management of the University of Texas System;
3. To identify opportunities for improving the Internal Audit program at the University of Texas System; and,
4. To perform additional steps as required by the *Texas Internal Auditing Act*.

Overall, it is our opinion that the University of Texas System Audit Office generally conforms to the IIA Standards. We noted opportunities for improvement that will enhance conformance with the Standards and improve the efficiency and effectiveness of the Internal Audit Program. These are described in a following section of this report.



John M. Fuchko, III, CIA, CCEP
QA Team Leader



III. Consulting Engagements & Non-audit Services Completed

Report Date	Engagement (and Report) Name	High-Level Audit Objectives(s)	Observations/Results and Recommendations
9/26/2011	Hotline Complaint Investigation	Review allegations reported to the State Auditor’s Office regarding the Office of Facilities, Planning, and Construction.	None
10/17/2011	Oracle Consulting	Determine if UT System Administration and institutions have received the correct amount of rebate from Oracle.	None
10/28/2011	UT Tyler Limited Review of Institutional Compliance Program	Interview if UT Tyler executives and compliance staff, review a compliance self-assessment, and conduct a compliance awareness survey of employees.	None
12/16/11	UT Arlington NCAA Agreed Upon Procedures	Perform Agreed-Upon Procedures to for NCAA compliance.	UTA has an opportunity to improve operations and controls around NCAA tickets sales for sporting events.
12/20/11	UT El Paso NCAA Agreed Upon Procedures	Perform Agreed-Upon Procedures to for NCAA compliance.	None
12/20/11	UT Pan American NCAA Agreed Upon Procedures	Perform Agreed-Upon Procedures to for NCAA compliance.	None
1/09/12	UT San Antonio NCAA Agreed Upon Procedures	Perform Agreed-Upon Procedures to for NCAA compliance.	None
N/A	Implementation of PeopleSoft System	Provide management with an independent analysis of the PeopleSoft implementation.	Ongoing observations are being communicated to management on this multi-year project.



IV. Internal Audit Plan for Fiscal Year 2013

The System Audit Office FY13 annual audit plan was approved by the UT System Administration Internal Audit Committee on 9/5/12. This plan and the institutional audit plans will be submitted for approval by the UT System Board of Regents' audit committee at their 11/14/12 meeting.

FY 2013 System Administration Audit Plan	Budgeted	
Audit/Project	Hours	Description
<u>Financial</u>		
FY 2012 System Administration & Consolidation Financial Audit	400	Assistance on the external audit of the System Administration and Consolidated financial statements for FY 2012 (year-end work).
FY 2013 System Administration & Consolidation Financial Audit	300	Assistance on the external audit of the System Administration and Consolidated financial statements for FY 2013 (interim work).
Joint Admission Medical Program Audit	250	Audit of Joint Admission Medical Program (JAMP) financial statement as required by agreement with JAMP Council (due 12/31/12).
Alzheimer's Council Fiscal Agreement Audit	100	Audit of the receipt and disbursement of all pass-through funds, as required by the fiscal agreement between UT System and the Texas Council on Alzheimer's Disease and Related Disorders (due 12/1/12).
Financial Controls Audit	250	Audit of internal controls over account reconciliations and segregation of duties (project done by Student Internship Summer Program).
UTIMCO Financial Statement Audit Assistance	750	Staff assistance to external auditors for audits of UTIMCO managed funds (including FY 2012 year-end procedures and FY 2013 interim procedures).
UTIMCO Meetings and Oversight Activities	150	Attendance at UTIMCO Board of Directors, Committee, and other oversight meetings.
Financial Subtotal	2200	
<u>Operational</u>		
Office of Risk Management Audit	400	Audit in the area of risk management (specific area/topic to be audited TBD based on further analysis and risk assessment).
Office of Facilities, Planning, and Construction Audit	400	Audit in the area of facilities planning and construction (specific area/topic to be audited TBD based on further analysis and risk assessment).
Chancellor's and Executive Travel, Entertainment (& University Residence Maintenance) Expenses Audit	250	Audit of Chancellor's travel, entertainment and University residence maintenance expenses per Regents' Rule 20201 requirement (due 11/30/12) and Executive's travel and entertainment expenses.
Oil and Gas Producers Audits	1000	Audits of oil and gas producers to ensure compliance with lease agreements.
General Audit Assistance to System Administration Departments	300	General assistance to System Administration departments in areas such as proper internal controls, adequate segregation of duties, etc. (including consulting for Office of Academic Affairs regarding organizational structure).
UTIMCO CEO/CIO Travel and Other Expenses Audit	100	Audit of CEO/CIO's travel and other expenses, consistent with audit requirements of UT System presidents and Chancellor.
UTIMCO Separately Invested Funds Audit	400	Audit of Separately Invested Funds (SIF) to obtain an understanding of the processes surrounding the SIF and related controls.
Survey of Decentralized Operational Controls	200	Survey of de-centralized departmental internal controls to be used as part of the annual risk assessment process to replace departmental audits (potential project for UT Austin Internal Audit



Students).

Audit of Decentralized Operations	300	Audit of decentralized operations/processes performed by departments across System Administration, such as purchasing, contract monitoring, etc. (specific operations/processes TBD based on results of the Survey above).
Operational Subtotal	3350	
<u>Compliance</u>		
UT Systemwide Compliance Program Audit	350	Audit to determine the effectiveness of the Systemwide Compliance Program.
Compliance Subtotal	350	
<u>Information Technology</u>		
System Administration Laptop Encryption Audit	150	Audit to determine whether System Administration laptops have been properly encrypted.
System Administration IT Inventory Management Audit	200	Audit of the IT inventory management process at System Administration, including University Lands, Federal Relations, and ARDC.
Information Technology Subtotal	350	
<u>Follow-up</u>		
System Administration Follow Up FY 2013	400	Follow-up on prior years' open recommendations, including Major areas (Annual Financial Reporting, OEB, OFPC, IT, Oil & Gas, and UTIMCO) and Non-Major areas (all remaining areas).
Follow Up Subtotal	400	
<u>Projects</u>		
Special Requests - TBD	200	Assist UT System executive management by audits and/or special projects related to unexpected issues or situations at UT System Administration.
Internal Audit Committee	400	Preparation for and attendance at quarterly System Administration Internal Audit Committee meetings.
State Auditor's Office Reporting and Requests	75	Preparation of the annual report of audit activity required by the State Auditor's Office (SAO) and other SAO reporting requests.
TeamMate and Website Updates	100	Updates to audit workpapers software (TeamMate) and office website.
FY 2014 Audit Plan and Risk Assessments	500	Development of the risk-based annual audit plan and facilitation of risk assessments.
FY 2012 System Audit Office Annual Activity Report	50	Preparation of the annual report of audit activity of the System Audit Office.
Internal Quality Assurance Review Program	200	Enhancements to System Audit Office's Policies/Processes/Procedures.
Projects Subtotal	1525	
Total Hours	8175	



FY 2013 Oversight Audit Plan Audit/Project	Budgeted	
	Hours	Description
<u>Financial</u>		
Guidance Provided to the Institutions related to the Systemwide Financial Audit - FY 2012	200	Provide guidance and coordination of year-end work performed for the FY 2012 external financial statements audit.
Guidance Provided to the Institutions related to the Systemwide Financial Audit - FY 2013	100	Provide guidance and coordination of interim work performed for the FY 2013 external financial statements audit.
UT Austin Jackson Estate Audit	350	Audit of UT Austin's Geology Foundation's management of the Jackson Estate's mineral interest revenue as required by the Jackson Royalty's Financial Management Procedures.
NCAA Agreed-Upon Procedures at UT Arlington	300	Perform agreed-upon procedures regarding internal controls, revenues, and expenses of the intercollegiate athletics programs for FY 2012 (due 1/15/13).
NCAA Agreed-Upon Procedures at UT El Paso	400	
NCAA Agreed-Upon Procedures at UT San Antonio	200	
NCAA Agreed-Upon Procedures at UT Pan American	300	
NCAA Agreed-Upon Procedures at UT Permian Basin	300	
Financial Subtotal	2150	
<u>Operational</u>		
Procurement Audit	400	Audit to obtain an understanding of the processes surrounding procurement and related controls across the System. Deliverables to include guidance on specific procurement areas to audit in the future at the institutions.
Capital Campaign Process Audit	600	Audit of the capital campaign process across the System, including but not limited to, the review of the execution of campaigns and accounting for funds received.
UT Presidential & Executive Travel, Entertainment & Housing Expense Audit Assistance	500	Provide guidance and assistance on the institutional audits of the Presidents' and other Executives' FY 2012 travel, entertainment and housing (as applicable) expenses.
Institution Liaison Activities	1200	Provide oversight, guidance, and assistance to the institutional internal audit departments.
Audit Assistance to Smaller Institutions	200	Provide assistance in conducting audits at smaller institutions to mitigate staffing shortages.
Operational Subtotal	2900	
<u>Compliance</u>		
UT Health Institution's Practice Plan Audits	1000	Audit of practice plan at health institutions (specific area/topic to be audited TBD based on further analysis).
Guidance Provided to the Institutions related to the Practice Plan Audits	100	Provide guidance on the institutional internal audit led practice plan revenue audits.
Compliance Subtotal	1100	



Information Technology

Shibboleth Audit	400	Audit of Shibboleth to determine if institutional infrastructure is robust, highly available, secure, sufficiently staffed, and whether appropriate features are being utilized.
Follow Up on Information Security Consulting Report Recommendations	400	Follow-up on the recommendations made in the Information Security Consulting Reports issued by Deloitte at System Administration and the institutions (choose proposals to review on a risk basis).
Institutional Implementation of PeopleSoft	2500	Provide guidance and oversight to the institutions involved in the PeopleSoft implementation.
Guidance Provided to the Institutions related to IT Audits	250	Provide guidance to the institutions related to Information Technology audits, including laptop encryption audits, IT inventory management audits.
Information Technology Subtotal	3550	

Follow-up

Systemwide Significant Findings/Recommendations Tracking (Red, Orange, Yellow, Green - ROYG)	400	Monitoring status of implementation for significant recommendations made by the Internal Audit Departments at the institutions and recommendations made by the State Auditor's Office. Coordinate and prepare a quarterly report of status for the Board of Regents.
Follow Up Subtotal	400	

Projects

Special Requests - TBD	330	Provide assistance to UT System executive management in addressing unexpected issues or situations throughout UT System (may include an audit of conflicts of interest/commitment at the institutions).
Fraud and Investigation Tracking	250	Tracking, Monitoring, and Reporting of Fraud and Investigation Activities.
Systemwide Work Group Initiatives	500	Participation in the 4 work groups (1 - Significant Findings, 2 - Risk Assessment, 3 - Metrics, 4 - QA & Improvement Program).
Peer Review Participation at other Institutions	100	Participation on external peer reviews of internal audit departments at other institutions.
Audit, Compliance, and Management Review Committee and Board of Regents Meetings	400	Preparation for and attendance at Audit, Compliance, and Management Review Committee and Board of Regents meetings.
Internal Audit Council	150	Preparation for and attendance at the Internal Audit Council meetings and efforts on Internal Audit Strategic Plan initiatives.
FY 2013 System-wide Audit Plan	25	Consolidate information and prepare a report for the Audit, Compliance, and Management Review Committee.
FY 2014 Institutional Annual Audit Plan Presentations	100	Coordination and conducting of institutional audit plan presentations to provide feedback on draft annual audit plans.
FY 2014 Systemwide Audit Plan	50	Preparation of the Systemwide annual audit plan for approval by the Audit, Compliance, and Management Review Committee.
FY 2012 Systemwide Annual Activity Report	50	Preparation of the annual report of audit activity of the Systemwide Internal Audit Program.
Projects Subtotal	1955	

Total Hours	12055	
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Risk Assessment/Methodology Used to Develop the FY13 Annual Audit Plan & High Risks Not Included

The System Audit Office audit plan is two-fold in that it includes audit work performed at System Administration as well as audit work and oversight activities carried out at the institutions. To develop the FY13 audit plan, the System Audit Office first conducted research on each of the System Administration departments to gather and analyze information on the goals and activities of the area, past audit coverage, and related risks. The System Audit Office then met with several department heads, various executive management members, and the UT System Board of Regents' audit committee chair to discuss high-risk areas and potential audits. A risk assessment was generated from the information obtained. This was used to develop the risk-based audits to be conducted at System Administration (System Administration section of the plan) or at one or more of the institutions (Oversight section of the plan).

In addition to the audits derived directly from the risk assessment, the audit plan includes other required, recurring, and/or requested audits that are performed at System Administration or the institutions for various reasons. Several of these audits also address risks identified during the audit plan development process. Additional high risk areas that were identified but not included in the FY13 audit plan, include employee benefits, investment due diligence, financial reporting, and implementation of University Lands information technology system. Several of these risks are addressed by external audits or have had internal audit coverage in recent fiscal years.

V. External Audit Services

The University of Texas System contracted with Deloitte & Touche, LLP (Deloitte) to perform an independent audit of the FY11 UT System financial statements. During FY12, Deloitte also performed interim work for the audit of the FY12 UT System financial statements.

The University of Texas Investment Management Company (UTIMCO) contracted with Deloitte to perform an independent audit of the FY11 financial statements of UTIMCO Corporation, the Permanent University Fund, the General Endowment Fund, the Permanent Health Fund, the Long Term Fund, and the Intermediate Term Fund (collectively, the Funds). During FY12, Deloitte also performed interim work for the audit of the Funds' FY12 financial statements.

The University of Texas System Administration contracted with Wolcott and Associates to perform benefit audits for the Office of Employee Benefits of employee and retiree medical and prescription insurance claims.

The University of Texas System Administration contracted with R.L. Townsend and Associates to perform ongoing construction billing and final contract review audits for the Office of Facilities, Planning and Construction.

VI. Reporting Suspected Fraud and Abuse

Actions taken to implement the requirements of General Appropriations Act (82nd Legislature), Article IX, Section 7.10, Fraud Reporting and Texas Government Code, Section 321.022 include:

- SAO fraud reporting link on the bottom right of UT System homepage (<http://www.utsystem.edu/>)
- UT System policy UTS118 pertaining to fraudulent activities, including coordination of investigations and reporting of suspected fraud (<http://www.utsystem.edu/bor/procedures/policy/policies/uts118.html>).
- UT System Hotline, which provides employees a way to report instances of suspected wrongdoing (<http://www.utsystem.edu/compliance/HotlinePage.htm>), including a link to report suspected fraud, waste, and abuse involving state funds to the SAO (<http://sao.fraud.state.tx.us/>)
- Development of a Systemwide fraud reporting protocol by the System Audit Office to help ensure consistent and timely communication, to be implemented in fall 2012.