



**Human Resources Portal Audit
formerly Change in Personnel Action Form Audit**

Report No. RGV26ASCF1535

October 3, 2025

Office of Audits & Consulting Services

EXECUTIVE SUMMARY

Overall Assessment:

The design and internal controls of the human resources electronic Personnel Action Form (ePAF) system now the HR Portal were ineffective to prevent issues with critical CPAF processes, as it relates to financial activities.

Background: The Office of Human Resources (HR) electronic Personnel Action Form (ePAF) system, now called HR Portal, creates several forms including the following:

Electronic Personnel Action Form (ePAF)	This form is used for processing a candidate as a direct wage or resident position. A candidate is usually an individual who is new to the university or has not worked for the university for the last six months.
Change of Personnel Action Form (CPAF)	This form is used for proposing changes to a current employee’s job data such as in funding source, hiring dates, number of hours per week, position, rate of pay, department, location, or room number.
Change of Funding Source Form (CFS)	This form is used for updating the funding of an employee’s current assignment.
Separation Form	This form is used to notify various departments including HR that an employee is leaving the university so that proper processes may take place.
Stipend	A stipend is used for processing an additional assignment for an employee outside their normal job duties for a specific amount of time. This only applies to exempt employees.
Location/Supervisor	This form, also referred as CPOS, is used only for location and/or supervisor changes otherwise a CPAF is used instead.

Source: Human Resources E-PAF
 Fall 2021 Edition Revised October 15, 2021

Objective: Assess the effectiveness of the system design and internal controls of the human resources electronic Personnel Action Form (ePAF) system, now the HR Portal.

Scope/Period: HR’s electronic Personnel Action Form application system. Specifically, we reviewed the Change in Personnel Action Forms (CPAFs) processed by the application system for the period of September 1, 2020 to April 30, 2022.

**Risk Levels
 Appendix II**

Priority
High
Medium
Low

We appreciate the courtesy and cooperation from the Office of Human Resources throughout this audit.

Risk		Observations Summary
High	1.	CPAFs created after assignment start date and funding distribution changes did not match earnings.
High	2.	The approval workflow process does not align with policy ADM 10-703.
High	3.	The faculty graduate assistantship approval workflow does not require manager approval for certain employee classes.
Medium	4.	The approval workflow design has incompatible functions. Subordinate approving their supervisor’s personnel action form.
Low	5.	User privileged accounts are not monitored.

1. Observation Detail	Management Action Plan
<p>High Accuracy, Completeness and Timeliness</p> <p>Condition: We selected 29 CPAFS for review. We noted the following.</p> <ul style="list-style-type: none"> Four instances where CPAFs were created after assignment start date. Data analytics indicated 43.71% were created after CPAF start date for the period of FY 2021 to April 2022. Five instances where funding distribution changes did not match earnings. Distribution changes included projects that were past 90 days. Data analytics indicated 29% CPAF distributions did not match earnings for the period of FY 2021 to April 2022. In addition, there are no explanations in the workflow for the non-match because Commitment Accounting is not included in the workflow. <p>Criteria:</p> <ul style="list-style-type: none"> Proposed Start Date - The Proposed Start Date must be greater than the current date when the ePAF is being created, ideally two weeks in advance. Complete and accurate transactions throughout process. <p>Cause:</p> <ul style="list-style-type: none"> Employees not following procedures and no consequences for late submissions. Processes outside of CPAF and HR control. Commitment Accounting is responsible for entering cost center and project distribution changes in the Finance module. Therefore, a process is run to create the updated distribution lines within the Commitment Accounting module for any retroactive funding adjustments. Because some of the CPAFs were created after start date, close to the end of fiscal year and affected E&G, a manual journal entry was processed outside the Finance module to avoid errors with USAS which is not reflected in the distribution query. Additionally, there was a CPAF that included a cost center that was identified as part of a periodic realignment of payroll expenses between E&G and Designated funds. This is done to maximize the use of institutional fund sources available. Another CPAF instance, an e-mail was received from Financial Aid to reallocate funding to a federal project. <p>Effect: Not accurately reporting CPAF distribution changes to grant funded projects negatively affects the reconciliation process. Also, an inefficient manual process to accommodate financial activities for a system not designed for such activities.</p>	<ul style="list-style-type: none"> HR has created a letter that will be sent to the department. <i>First offense</i> the email will go to the creator of the form. <i>Second offense</i> email letter response will go to creator and supervisor. <i>Third offense</i> the email will go to creator, supervisor, and VP/Division head (before sending this email, notify VP of HR and Talent Development) Commitment Accounting will run reports daily to ensure all forms have been reviewed and funding is allocated accordingly. We requested they add columns to their file that documents date it was reviewed and by whom. Also, Commitment accounting has been included in the workflow for the new HR Portal going live in fall 2025 <p>Action Plan Owner: Vice President of Human Resources and Regulatory Affairs</p> <p>Implementation Date: asap</p>

2. Observation Detail	Management Action Plan															
<p>High Workflow Approval Process</p> <p>Condition: CPAFs with multiple cost centers or projects default to the first cost center or project manager for approval and does not route to additional cost center or project managers.</p> <p>Criteria: The approval workflow chart in the Human Resources Manual (See Appendix III).</p> <p>Cause: The CPAF system was not designed with functionality to route to all cost center and project managers in a single CPAF.</p> <table border="1" data-bbox="184 727 863 1162"> <thead> <tr> <th colspan="2">Employee Class</th> </tr> </thead> <tbody> <tr> <td>FA1</td> <td>Faculty Tenure/Academic Affairs</td> </tr> <tr> <td>FA2</td> <td>Faculty Non-Tenure/Academic Affairs</td> </tr> <tr> <td>FA3</td> <td>Faculty Summer/Academic Affairs</td> </tr> <tr> <td rowspan="4">GRA</td> <td>10064: Assistant Instructor***</td> </tr> <tr> <td>10081: Research Assistant WS</td> </tr> <tr> <td>10082: Graduate Assistant WS</td> </tr> <tr> <td>10095: Res. Assist, 10096: Grad. Assist.</td> </tr> <tr> <td>GTA</td> <td>10047: Graduate Teaching Assistant</td> </tr> </tbody> </table> <p>Effect: This does not align with ADM 10-703 - Accounting Policy and may cause cost center or project managers that have no knowledge of funding changes difficulty in planning and reconciling budgeted expenditures.</p>	Employee Class		FA1	Faculty Tenure/Academic Affairs	FA2	Faculty Non-Tenure/Academic Affairs	FA3	Faculty Summer/Academic Affairs	GRA	10064: Assistant Instructor***	10081: Research Assistant WS	10082: Graduate Assistant WS	10095: Res. Assist, 10096: Grad. Assist.	GTA	10047: Graduate Teaching Assistant	<p>Requiring that all project managers approve the form is not feasible. HR will revise the HR Portal to require the creators to add a comment to the form indicating that additional Project Manager(s) have approved the hire and associated expense.</p> <p>Action Plan Owner: Vice President of Human Resources and Regulatory Affairs</p> <p>Implementation Date: Approval feedback will be in the new HR Portal going live no later than November 2025</p>
Employee Class																
FA1	Faculty Tenure/Academic Affairs															
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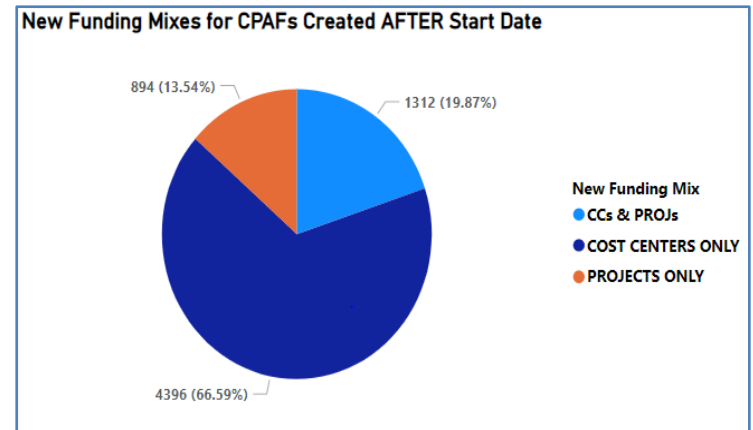
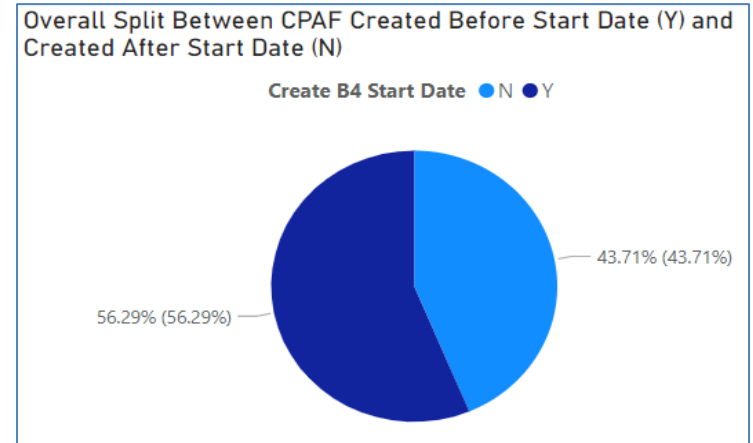
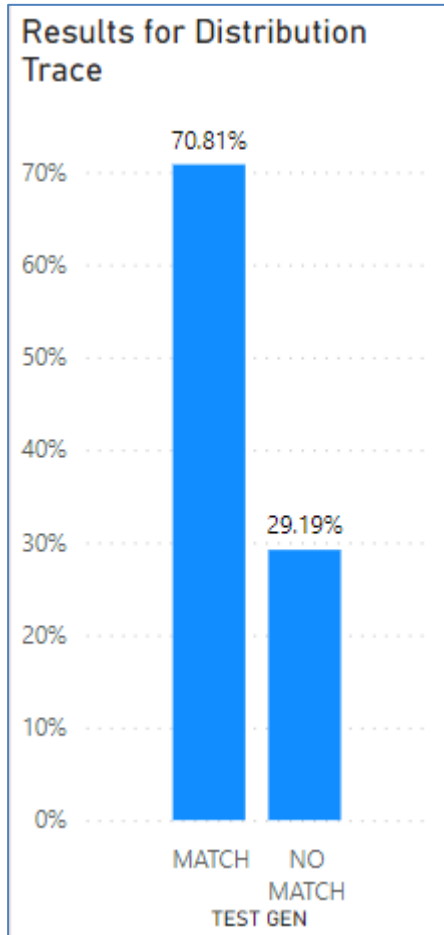
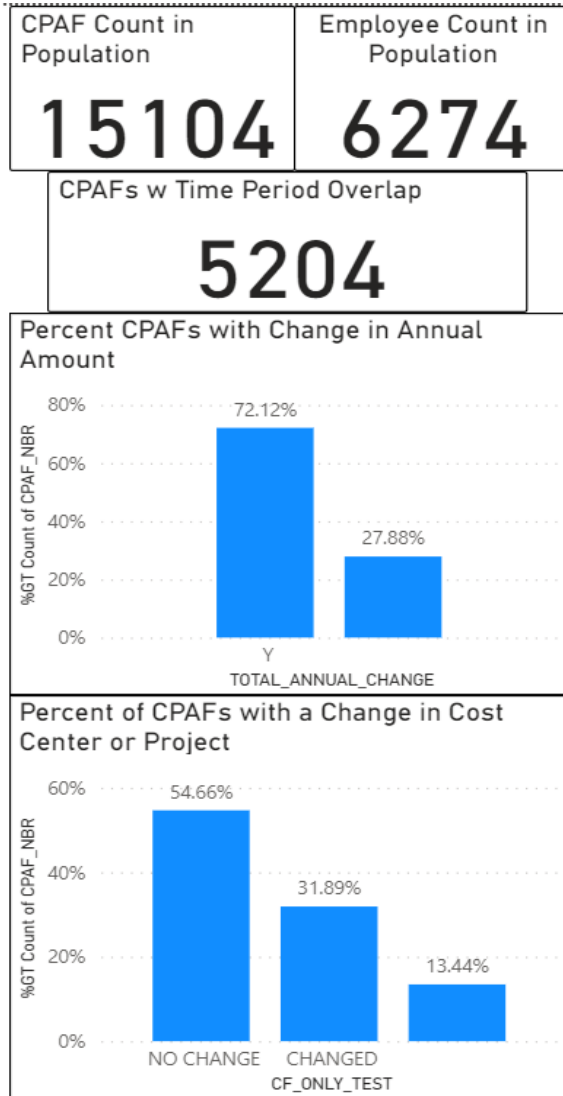
3. Observation Detail	Management Action Plan
<p data-bbox="184 261 354 331">High</p> <p data-bbox="384 280 751 313">Approval Workflow Chart</p> <p data-bbox="184 358 331 386">Condition: The Faculty and Graduate Assistantship approval workflow does not require cost center or project manager approval for the following employee class and division.</p> <p data-bbox="184 505 306 532">Criteria: The Human Resources faculty and graduate assistantship workflow chart (See Appendix III).</p> <p data-bbox="184 656 277 683">Cause: To expedite the process, Academic Affairs requested the divisional level Provost/EVP removed from the workflow chart.</p> <p data-bbox="184 802 277 829">Effect: The faculty and graduate assistantship approval workflow is not consistent with the Student and Staff approval workflow. Also, this does not align with ADM 10-703 - Accounting Policy and may cause cost center or project managers that have no knowledge of funding changes difficulty in planning and reconciling budgeted expenditures.</p>	<p data-bbox="1318 245 1898 818">Faculty: Approval is required from either the hiring official and manager or the College Administrator in the workflow. Either one of these roles has cost center authority (documented on workflow). GRA / GTA: All divisions aside from Academic Affairs have the assignment approved by a cost center manager (documentation will be updated by 2/1/24). AA reviews GRA / GTA assignments based on a report after processing. Academic Affairs has provided approval in the past to process requests without cost center approval. We will discuss with AA and reinstate College Administrators as reviewers based on feedback.</p> <p data-bbox="1318 867 1835 967">Action Plan Owner: Vice President of Human Resources and Regulatory Affairs</p> <p data-bbox="1318 1013 1877 1114">Implementation Date: As soon as the new HR Portal is going live, no later than November 2025</p>

4. Observation Detail	Management Action Plan
<p>Medium Approvals Process</p> <p>Condition: We found an instance where the employee of the change approved their own CPAF, and their subordinate approved as a cost center manager.</p> <p>Criteria: Segregation of duties provides assurance that not one individual has the ability to perform incompatible functions.</p> <p>Cause: The approval workflow design has incompatible functions.</p> <p>Effect: No higher-level oversight may lead to improper changes to employee assignments.</p>	<p>Create a logic in the HR Portal that detects employee IDs and stops approval from matching employee ID.</p> <p>Action Plan Owner: Vice President of Human Resources and Regulatory Affairs</p> <p>Implementation Date: will be released in the new HR Portal no later than November 2025</p>

5. Observation Detail	Management Action Plan						
<p data-bbox="184 261 354 331">Low</p> <p data-bbox="384 277 630 306">User Access Roles</p> <p data-bbox="184 358 331 388">Condition:</p> <p data-bbox="184 394 1241 496">We found instances where transfer employees continued to have user access roles within the ePAF system. The following employees had elevated privileges and were not deprovisioned.</p> <table border="1" data-bbox="254 529 863 678"> <thead> <tr> <th data-bbox="258 532 564 602">Electronic Forms System Roles</th> <th data-bbox="569 532 858 602">Transfer employee with assigned roles</th> </tr> </thead> <tbody> <tr> <td data-bbox="258 605 564 641">Routing Employee Role</td> <td data-bbox="569 605 858 641">4</td> </tr> <tr> <td data-bbox="258 644 564 680">Report Role</td> <td data-bbox="569 644 858 680">2</td> </tr> </tbody> </table> <p data-bbox="184 727 306 756">Criteria:</p> <p data-bbox="184 769 1272 911">By default, all UTRGV full-time employees automatically have basic access to the ePAF system. Roles within the ePAF system are assigned when the user requires elevated privileges and access. Access is granted by Human Resources, once verified in PeopleSoft as an active employee.</p> <p data-bbox="184 950 279 979">Cause:</p> <p data-bbox="184 985 642 1015">User access roles are not monitored.</p> <p data-bbox="184 1057 279 1086">Effect:</p> <p data-bbox="184 1092 1266 1157">Increases risk of unauthorized or undetected access to, modification of, disclosure of or destruction of data</p>	Electronic Forms System Roles	Transfer employee with assigned roles	Routing Employee Role	4	Report Role	2	<p data-bbox="1314 243 1896 384">The current business process in the HR Portal already removes access when the employee separates. Accesses are audited on a regular basis through HR.</p> <p data-bbox="1314 391 1896 532">In addition, HR will develop a training and create a transfer checklist for employees who transfer internally. A regular audit has been established at this point.</p> <p data-bbox="1314 571 1591 600">Action Plan Owner:</p> <p data-bbox="1314 607 1835 677">Vice President of Human Resources and Regulatory Affairs</p> <p data-bbox="1314 719 1619 748">Implementation Date:</p> <p data-bbox="1314 755 1728 784">Audits are currently being done.</p>
Electronic Forms System Roles	Transfer employee with assigned roles						
Routing Employee Role	4						
Report Role	2						

APPENDIX I

Data Analytics Statistics



APPENDIX II

Risk Classifications and Definitions

Priority	High probability of occurrence that would significantly impact UT System and/or UT Rio Grande Valley. Reported to UT System Audit, Compliance, and Risk Management Committee (ACRMC). Priority findings reported to the ACRMC are defined as <i>“an issue identified by an internal audit that, if not addressed timely, could directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole.”</i>
High	Risks are considered substantially undesirable and pose a significant level of exposure to UT Rio Grande Valley operations. Without appropriate controls, the risk will happen on a consistent basis. Immediate action is required by management in order to address the noted concern and reduce exposure to the organization.
Medium	Risks are considered undesirable and could moderately expose UT Rio Grande Valley. Without appropriate controls, the risk will occur some of the time. Action is needed by management in order to address the noted concern and reduce the risk exposure to a more desirable level.
Low	Low probability of various risk factors occurring. Even with no controls, the exposure to UT Rio Grande Valley will be minimal. Action should be taken by management to address the noted concern and reduce risk exposure to the organization.

APPENDIX III

Methodology & Criteria

Methodology

We conducted this audit in conformance with the Institute of Internal Auditor’s International Standards for the Professional Practice of Internal Auditing. Additionally, we conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for findings and conclusions based on our audit objectives. The Office of Audits and Consulting Services is independent per both standards for internal auditors. These standards are also required by the Texas Internal Auditing Act.

Criteria

Electronic Forms System Roles

Employees, by default have basic access to the EPAF system. Roles are assigned when the user requires elevated privileges and access.

Elevated Roles:

<u>Routing Employee</u>	Grants user privileges for the departments they work in.
<u>Route Type</u>	Identifies the user email for workflow notifications.
<u>Report Role</u>	Grants user privileges to run reports for PAFs created by their department or division.

Methodology & Criteria Continued

Workflow

The following workflows apply to all ePAFs, CPAFs and Stipends.

Faculty and Graduate Assistantship Workflow		Hiring Official	Reviewer	Manager	International Admission [^]	Graduate Office	Grants & Contracts ^{^^}	Financial Aid	Assistant Dean	Vice President	Academic Affairs [~]	Position Control	Human Resources
FA1	Academic Affairs	✓	-	✓	-	-	-	✓	✓	✓	✓	✓	✓
	Health Affairs	✓	-	✓	-	-	-	✓	✓	✓	✓	✓	✓
	School of Medicine	✓	-	✓	-	-	-	✓	✓	*	✓	✓	✓
FA2	Academic Affairs	✓	-	✓	-	-	-	✓	✓	✓	✓	✓	✓
	Health Affairs	✓	-	✓	-	-	-	✓	✓	✓	✓	✓	✓
FA3	Academic Affairs	✓	-	✓	-	-	-	✓	✓	✓	✓	✓	✓
	Health Affairs	✓	-	✓	-	-	-	✓	✓	✓	✓	✓	✓
	School of Medicine	✓	-	✓	-	-	-	✓	✓	*	✓	✓	✓
FA4	School of Medicine	✓	-	✓	-	-	-	✓	✓	*	✓	✓	✓
APN	10997: Special Assignment Faculty	✓	-	✓	-	-	-	✓	✓	✓	✓	✓	✓
RES	School of Medicine	✓	-	✓	-	-	-	✓	✓	*	✓	✓	✓
GRA	10064: Assistant Instructor***	✓	-	✓	-	✓	-	✓	✓	✓	✓	✓	✓
	10081: Research Assistant WS	✓	-	✓	-	✓	-	✓	✓	✓	✓	✓	✓
	10082: Graduate Assistant WS	✓	-	✓	-	✓	-	✓	✓	✓	✓	✓	✓
	10095: Res. Assist., 10096: Grad. Assist.	✓	-	✓	-	✓	-	✓	✓	✓	✓	✓	✓
GTA	10080: Teachnig Assistant WS	✓	-	✓	-	✓	-	✓	✓	✓	✓	✓	✓
	10047: Graduate Teaching Assistant	✓	-	✓	-	✓	-	✓	✓	✓	✓	✓	✓

*VP for School of Medicine. ~Previously role for Provost ***If Graduate Assistantship, Vice President is included.
^Excludes Assistant Dean approval in Academic Affairs.

Student and Staff Workflow		Reviewer	Manager	International Admission [^]	Financial Aid	Grants & Contracts ^{^^}	Student Employment	Vice President [~]	Compensation Office	Position Control	Human Resources
AP	Administrative & Professional Staff	-	✓	-	-	-	✓	✓	✓	✓	✓
APN	10999: Special Assignment A&P	-	✓	-	-	-	✓	✓	✓	✓	✓
CL	Classified Staff	-	✓	-	-	-	✓	✓	✓	✓	✓
CLN	10995: Special Assignment Classified Staff	-	✓	-	-	-	✓	✓	✓	✓	✓
	10998: Temp Staff Assignment *	-	✓	-	-	-	✓	✓	✓	✓	✓
	10061: Part-Time Non-Student (Academic Affairs)**	-	✓	-	-	-	✓	✓	✓	✓	✓
	10061: Part-Time Non-Student **	-	✓	-	-	-	✓	✓	✓	✓	✓
STU	10065: Student Employment Initiative (SEI)***	-	✓	-	-	-	✓	✓	✓	✓	✓
	10094: AmeriCorps***	-	✓	-	✓	-	✓	✓	✓	✓	✓
	Other***	-	✓	-	-	-	✓	✓	✓	✓	✓
WS	College Work-Study***	-	✓	-	✓	-	✓	✓	✓	✓	✓

[^]International Admission and Student Services, International Program & Partnerships, Graduate Medical Education, Immigration Services Manager – For international or VISA employees.
^{^^}Grants and Contracts Office – when budget from a grant or cost share is used.
* Up to 4 ½ months with 20 – 40 hours per week.
** Up to 19 hours per week.
*** Position Control will be included in workflow if there is a change to the position.
[~]Excludes VP Academic Affairs.
✓+ For stipends with staff positions and where the primary assignment of employee is non-faculty.

APPENDIX IV

Report Distribution & Audit Team

Report Distribution

Samantha Allen, Vice President of Human Resources & Regulatory Affairs
UTRGV Internal Audit Committee
UT System Audit Office
Governor's Office - Budget and Policy
State Auditor's Office
Legislative Budget Board

Audit Team

Eloy R. Alaniz, Jr., Chief Audit Officer
Norma Ramos, Director of Audits
Cecilia I. Sánchez, Senior Auditor