AGENDA
for
SPECIAL CALLED TELEPHONE MEETING
U. T. SYSTEM BOARD OF REGENTS

2:00 p.m. (Central Standard Time)
October 12, 2005
Austin, Texas

		Committee Meeting	Board Meeting	Page
MEETING OF THE AUDIT, COMPLIANCE, AND MANAGEMENT REVIEW COMMITTEE				
A.	CALL TO ORDER IN OPEN SESSION TO CONSIDER AGENDA ITEM	*2:00 p.m.* *Chairman Estrada*		
	U. T. System: Approval of the U. T. System Internal Audit Plan for Fiscal Year 2006	*Chairman Estrada* **Action**		**1**
B.	ADJOURN AUDIT COMMITTEE MEETING		*2:10 p.m.*	
MEETING OF THE BOARD OF REGENTS			*2:15 p.m.* *Chairman Huffines*	
A.	CALL TO ORDER IN OPEN SESSION TO CONSIDER AGENDA ITEM			
	1. **U. T. System: Approval of the U. T. System Internal Audit Plan for Fiscal Year 2006**		**Action**	**1**
	2. **U. T. System: Consideration of designation of projects as architecturally or historically significant** • **U. T. Arlington Activities Building Renovation and Expansion - Phase I** • **U. T. Pan American Business Administration Addition and Renovation** • **U. T. M. D. Anderson Cancer Center Exterior Cladding Main Campus** • **U. T. M. D. Anderson Cancer Center Patient Care Life Safety Code Improvements** • **U. T. M. D. Anderson Cancer Center U. T. Research Park Building 3**		**Action**, if appropriate	**2**
B.	RECESS TO EXECUTIVE SESSION		*2:25 p.m.* *approximately*	
	1. Negotiated Contracts for Prospective Gifts or Donations - *Texas Government Code* Section 551.073 **U. T. Austin: Consideration of a contract involving a naming opportunity with a negotiated gift feature**			

		Committee Meeting	**Board Meeting**

2. Personnel Matters Relating to Appointment, Employment, Evaluation, Assignment, Duties, Discipline, or Dismissal of Officers or Employees - *Texas Government Code* Section 551.074

    No discussion expected

    U. T. System: Consideration of individual personnel matters relating to appointment, employment, evaluation, compensation, assignment, and duties of presidents, U. T. System officers and employees

3. Consultation with Attorney Regarding Legal Matters or Pending and/or Contemplated Litigation or Settlement Offers - *Texas Government Code* Section 551.071

    No discussion expected

C. RECONVENE IN OPEN SESSION TO CONSIDER ACTION ON EXECUTIVE SESSION ITEM(S), IF ANY

D. ADJOURN BOARD MEETING

    3:00 p.m. approximately

1. **U. T. System: Approval of the U. T. System Internal Audit Plan for Fiscal Year 2006**

RECOMMENDATION

The Audit, Compliance, and Management Review Committee recommends that the U. T. System Board of Regents approve the proposed U. T. System-wide Internal Audit Plan for Fiscal Year 2006. A summary of the auditable areas is set forth in the Executive Summary on Pages 3 - 4 behind the Supplemental Material tab. Development of the Internal Audit Plan is based on risk assessments performed at each institution. Implementation of the Plan will be coordinated with the institutional auditors.

The full audit plan is attached behind the Supplemental Material tab.

BACKGROUND INFORMATION

Institutional Audit Plans, compiled by the internal audit departments after input and guidance from the System Audit Office, Offices of Academic or Health Affairs, and the institution's management and Institutional Audit Committee, were submitted to all Institutional Audit Committees and institutional presidents for review and comments.

The Chief Audit Executive provided feedback by conducting audit hearings with each institution. After the review process, each Institutional Audit Committee formally approved its institution's Plan.

2. **U. T. System: Consideration of designation of projects as architecturally or historically significant**
- **U. T. Arlington Activities Building Renovation and Expansion - Phase I**
- **U. T. Pan American Business Administration Addition and Renovation**
- **U. T. M. D. Anderson Cancer Center Exterior Cladding Main Campus**
- **U. T. M. D. Anderson Cancer Center Patient Care Life Safety Code Improvements**
- **U. T. M. D. Anderson Cancer Center U. T. Research Park Building 3**

RECOMMENDATION

It is recommended that the U. T. System Board of Regents review the following projects scheduled for architectural selection for possible designation as architecturally or historically significant pursuant to the Regents' *Rules and Regulations*, Series 80302:

U. T. Arlington

Activities Building Renovation and Expansion - Phase I
Proposed Project Cost: $16,370,005
Anticipated Delivery Method: Competitive Sealed Proposals

U. T. Pan American

Business Administration Addition and Renovation
Proposed Project Cost: $6,000,000
Anticipated Delivery Method: Construction Manager at Risk

U. T. M. D. Anderson Cancer Center

Exterior Cladding Main Campus
Proposed Project Cost: $10,000,000
Anticipated Delivery Method: Competitive Sealed Proposals

Patient Care Life Safety Code Improvements
Proposed Project Cost: $7,200,000
Anticipated Delivery Method: Competitive Sealed Proposals

U. T. Research Park Building 3
Proposed Project Cost: $55,000,000
Anticipated Delivery Method: Construction Manager at Risk

BACKGROUND INFORMATION

The Activities Building Renovation and Expansion - Phase I project at U. T. Arlington is the first of three phases to renovate the existing facility and new construction of an addition to the original building. The project will provide fitness and recreation facilities to serve student needs. Funding will be from Revenue Financing System Bond Proceeds. (More details on the project may be found on Page 4.)

The Business Administration Addition and Renovation project at U. T. Pan American is a new expansion to the original facility. The project, to be located on the north side of the existing structure, will provide new offices and instructional space. Funding will be from Revenue Financing System Bond Proceeds. (More details on the project may be found on Page 5.)

The Exterior Cladding Main Campus project at U. T. M. D. Anderson Cancer Center is an institutionally managed project to repair or replace the exterior marble cladding of existing facilities on U. T. M. D. Anderson's Main Campus. The existing marble panels on the Main Campus structures installed up to 50 years ago show signs of weathering, warping, and bending in many locations. Funding will be from Hospital Revenues. (More details on the project may be found on Page 6.)

The Patient Care Life Safety Code Improvements project at U. T. M. D. Anderson Cancer Center is an institutionally managed project to repair or correct life safety code deficiencies throughout the interior of existing structures on the Main Campus. Funding will be from Hospital Revenues. (More details on the project may be found on Page 7.)

The U. T. Research Park Building 3 at U. T. M. D. Anderson Cancer Center is an institutionally managed project to include a new research facility that will develop advanced molecular probes and imaging techniques that diminish the need for biopsies or other invasive techniques for the Center for Advanced Biomedical Imaging Research. The building will be located near the South Campus Research Building 1, South Campus Research Building 2, and the Proton Therapy Center Building. Funding will be $42,500,000 from Grants and $12,500,000 from Gifts. (More details on the project may be found on Page 8.)

Activities Building Renovation and Expansion - Phase I
U. T. Arlington

Project Description. This project is included in the FY 2006-2011 Capital Improvement Program at a Total Project Cost of $16,370,005. This project is for Phase I of a 3-phase plan to renovate and expand the existing original building. Phase I is to renovate 80,000 square feet and to add an additional 52,000 square feet. Construction of Phase I of the project will be achieved in two stages. Stage I of the project will consist of the addition to the building to include a fitness center, main entrance, lobby/student lounge, support, and kinesiology. Stage I will also consist of the renovation of the locker rooms in the existing building, and the outdoor recreation courts and the sand volleyball courts. Stage II of the project will consist of the renovation of the existing gymnasiums, racquetball courts, weight rooms, storage, the theatre, offices, lobby and lounge.

Proposed Site. The addition will be constructed on the southeast portion of the existing building and will be designed to blend architecturally with the existing building. The main entrance to the addition will focus the Recreation Center towards the center of the U.T. Arlington Campus.

Age. The existing Activities Building was constructed between 1975 and 1976 and occupied in 1976.

Current / Past Use of the Building and Compliance with the Campus Master Plan. This building has always been used as an Activities Building and the addition is in keeping with the U. T. Arlington Master Plan. The main entrance to the addition will be oriented towards the center of the campus, consistent with master planning goals.

Other Relevant Information: U. T. Arlington needs to proceed with the selection of an architect/engineer for the design of the renovation and addition to the existing Activities Building. Successful execution of the project schedule is necessary to complete the building addition by August 1, 2007, and the renovation of the existing building by January 15, 2008. U. T. Arlington intends to seek Total Project Cost and Design Development approvals at the February 2006 Board of Regents' meeting.

Office of Facilities Planning and Construction
October 2005

Business Administration Addition and Renovation
U. T. Pan American

Project Description. This project is currently included in the FY 2006-2011 Capital Improvement Program at a Total Project Cost of $6,000,000. This project will provide for an additional 25,000 square feet dedicated to construction of new offices for graduate assistants, new classroom space, and new 150-seat multipurpose instructional space.

Proposed Site. The building renovation and expansion is currently proposed for the north façade of the existing structure. The expansion will be designed to blend architecturally with the existing Business Administration Building and compliment the established architecture of the campus.

Age. This will be a new expansion to the original facility which was constructed in 1975.

Current/Past Use of the Building, and Compliance with the Campus Master Plan. This project is in keeping with the U. T. Pan American Master Plan for the main campus, and will continue to support operations and programs administered and served by curriculums developed by the Business Administration program.

Other Relevant Information.   U. T. Pan American will solicit qualifications for architects and construction managers using the Construction Manager at Risk project delivery method. Current projections anticipate completion of the facility in FY 2009.

Office of Facilities Planning and Construction
October 2005

Exterior Cladding Main Campus Project
U. T. M. D. Anderson Cancer Center

Project Description. The Exterior Cladding Main Campus project is included in the FY 2006-2011 Capital Improvement Program at a Total Project Cost of $10,000,000. This project is to replace the exterior marble cladding on Anderson East, Anderson West, Anderson Central, Bates Freeman and Gimbel and to repair or replace the exterior marblecrete (raised aggregate stucco) panels on Percy and Ruth Leggett Jones Research Building, Lutheran Pavilion, R. Lee Clark Clinic (1978), R. Lee Clark Clinic (1987) and Margaret and Ben Love Clinic facilities. The project will also correct potential life safety issues related to potential falling panels that have separated from the structure. The cost of this project will be affected by access and asbestos abatement issues due to the location of the structures involved and the need for work to be conducted on high-rise structures.

Proposed Site. The project site is the exterior of existing facilities on M. D. Anderson's main campus.

Age. The existing marble panels on the Main Campus structures were installed up to 50 years ago. The age of some of the panels, combined with significant weathering, has caused warping and bending of the exterior cladding in many locations.

Current/Past Use of the Building, and Compliance with the Campus Master Plan. The main campus facilities are used for patient care, research, prevention and education. This project is in keeping with the U. T. M. D. Anderson Cancer Center Campus Master Plan.

Other Relevant Information.   U. T. M. D. Anderson Cancer Center needs to proceed with the selection of an architect/engineer for the Exterior Cladding Main Campus project. Interim repairs have been completed based on engineering recommendations regarding potential catastrophic failure of the panel's vertical support. A risk assessment supports the replacement of these panels given the long-term intended use of the structures involved. The marblecrete panels exhibit stress-induced cracking patterns that must either be repaired and sealed in place or replaced to ensure that moisture intrusion and attendant issues do not impact patient care and research facilities.

Patient Care Life Safety Code Improvements Project
U. T. M. D. Anderson Cancer Center

Project Description. The Patient Care Life Safety Code Improvements project is included in the FY 2006-2011 Capital Improvement Program at a Total Project Cost of $7,200,000. This renovation project will repair and/or correct previously identified life safety code deficiencies throughout Anderson East, Anderson West, Anderson Central, Albert B. and Margaret M. Alkek Hospital, Charles A. LeMaistre Clinic, R. Lee Clark Clinic (1978), R. Lee Clark Clinic (1987), Margaret and Ben Love Clinic, Dock Building, Elec Transformer Vault, and Radiotherapy.

Proposed Site. The project site is the interior of existing facilities on the U. T. M. D. Anderson Cancer Center main campus.

Age. The existing structures were constructed up to 50 years ago. The age of some of the structures, combined with significant life safety code revisions, necessitates the correction of the identified deficiencies.

Current/Past Use of the Building, and Compliance with the Campus Master Plan. The main campus facilities are used for patient care, research, prevention and education. This project is in keeping with the U. T. M. D. Anderson Cancer Center Campus Master Plan.

Other Relevant Information. The Centers for Medicare and Medicaid Services (CMS) requires all accredited hospitals to eliminate life safety code violations. Failure to address these violations could cause U. T. M. D. Anderson Cancer Center to lose its accreditation as well as any funding provided by Medicare or Medicaid.   The Joint Commission for Accreditation of Healthcare Organizations (JCAHO) is the nonprofit organization given "deemed status" to monitor healthcare organizations. JCAHO requires that each deficiency found during a survey have a dedicated funding source, and be corrected within a certain period. There are 2,689 identified deficiencies, which must be corrected to ensure compliance with life safety codes and JCAHO.

As envisioned, U. T. M. D. Anderson Cancer Center intends to proceed with this project in numerous smaller projects to minimize disruptions in patient care. U. T. M. D. Anderson Cancer Center may use internal architects/engineers for some of the projects, and may use external architects/engineers for other projects. M. D. Anderson needs to be able to proceed with the selection of architects/engineers for the Patient Care Life Safety Code Improvements as needed.

Office of Facilities Planning and Construction
October 2005

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UT Research Park Building 3
U. T. M. D. Anderson Cancer Center

Project Description. The UT Research Park Building 3 project is included in the FY 2006-2011 Capital Improvement Program at a Preliminary Project Cost of $55,000,000. The project will construct a new research facility for the Center for Advanced Biomedical Imaging Research (CABIR). The CABIR will foster multidisciplinary and multi-institutional imaging research with academic and industrial partners such as the U. T. Health Science Center - Houston and GE Healthcare. The new facility will integrate the delivery of basic and clinical research for the Experimental Diagnostic Imaging (EDI) and Imaging Physics departments within the Division of Diagnostic Imaging at U. T. M. D. Anderson Cancer Center. The new research facility will pioneer the development of advanced molecular probes and imaging techniques that diminish the need for biopsies or other invasive techniques.
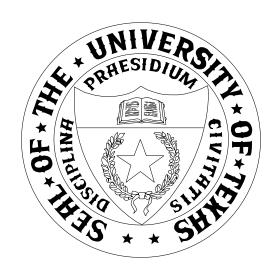
Proposed Site. The UT Research Park Building 3 will be located on the northeast 3.80-acre parcel at the intersection of East and Bertner Road on M. D. Anderson's South Campus. This site selection is in accordance with the May 20, 2004 South Campus Master Plan, and is located in close proximity to the recently completed South Campus Research Building 1, South Campus Research Building 2, and the Proton Therapy Center building.

Age. This is a new facility.

Current/Past Use of the Building, and Compliance with the Campus Master Plan. The plan envisioned by the Institute for Molecular, Genetic, and Cellular Imaging is to further the development and validation of Positron Emission Tomography (PET), MRI, and Optical Imaging Tracers by offering a facility in close proximity with other research facilities, which would offer and promote innovative integration with basic and clinical work. The facility is envisioned to attract extramural funding from agencies, private organizations, grants and sponsors.

Other Relevant Information.   The exterior will be blended with the exterior of the recently completed South Campus Research Building 1, South Campus Research Building 2, and Proton Therapy Center building.

THE UNIVERSITY OF TEXAS SYSTEM
SYSTEM-WIDE AUDIT PROGRAM

INTERNAL AUDIT PLAN
FISCAL YEAR 2006

Mr. Charles G. Chaffin, Chief Audit Executive
The University of Texas System
201 West 7th Street, ASH 810
Austin, TX 78701

TABLE OF CONTENTS

Executive Summary

The University of Texas System-wide fiscal year 2006 Internal Audit Plan (2006 Audit Plan) is a blueprint of the internal audit activities that will be performed by the internal audit function throughout The University of Texas System in FY 2006. Individual audit plans were prepared at each institution and approved by the Institutional Audit Committee.

The Director of Audits provided direction to the internal audit directors prior to the preparation of the audit plans and provided formal feedback through conducting "audit hearings" with each institution. The process of preparing the audit plans is risk based and ensures that activities with the greatest risk are audited.

The efforts of the internal audit function continue to expand into areas other than the performance of traditional audits. Examples of added services include: providing continued assistance in the System-wide Compliance Initiative, the System-wide External Financial Audit, implementation of Enterprise Risk Management, and performing consulting projects and special investigations at the request of management.

The 2006 Audit Plan illustrates an economic and efficient use of internal audit resources, and addresses the risks of The University of Texas System by planning activities as follows:

Area	Audit Hours	% of Total Hours
UT System Requested	10,700	8%
Externally Required	11,389	9%
Risk Based	63,655	49%
Change in Management	6,800	5%
Follow-up	5,378	4%
Projects	32,744	25%
Total	130,666	100%

	UT System Requested	Externally Required	Risk Based	Change in Management	Follow-up	Projects	Total
U. T. System Administration	1,000	1,400	7,950	550	500	5,921	17,321
Large Institutions:							
U. T. Austin	1,610	800	5,100	1,900	1,000	4,850	15,260
U. T. Southwestern	800	900	8,850	1,500	400	2,890	15,340
U. T. Medical Branch at Galveston	450	1,390	6,615	350	500	2,270	11,575
U. T. HSC - Houston	920	440	4,060	-	250	2,190	7,860
U. T. HSC - San Antonio	1,490	500	2,600	200	300	1,230	6,320
U. T. MDA Cancer Center	1,450	950	7,600	300	500	3,326	14,126
subtotal	6,720	4,980	34,825	4,250	2,950	16,756	70,481
Mid-size Institutions:							
U. T. Arlington	360	1,040	2,280	-	300	720	4,700
U. T. Brownsville	300	350	1,670	300	200	1,116	3,936
U. T. Dallas	150	615	3,430	300	88	529	5,112
U. T. El Paso	400	700	4,800	500	600	1,812	8,812
U. T. Pan American	300	980	1,730	310	240	960	4,520
U. T. San Antonio	440	440	4,520	-	300	2,520	8,220
subtotal	1,950	4,125	18,430	1,410	1,728	7,657	35,300
Small Institutions:							
U. T. Permian Basin	200	100	280	220	40	40	880
U. T. Tyler	270	320	970	220	-	720	2,500
U. T. HC at Tyler	560	464	1,200	150	160	1,650	4,184
subtotal	1,030	884	2,450	590	200	2,410	7,564
TOTAL	**10,700**	**11,389**	**63,655**	**6,800**	**5,378**	**32,744**	**130,666**
Percentage of Total	**8%**	**9%**	**49%**	**5%**	**4%**	**25%**	**100%**

Prepared by: U. T. System Internal Audit Program
Consolidated by: U. T. System Audit Office
Date: September 2005

Appendix A ~ *Large Institutions*

U. T. System Administration

U. T. Austin

U. T. Southwestern Medical Center at Dallas

U. T. Medical Branch at Galveston

U. T. Health Science Center at Houston

U. T. Health Science Center at San Antonio

U. T. M. D. Anderson Cancer Center

THE UNIVERSITY OF TEXAS SYSTEM ADMINISTRATION

(Part 1 of 3 - Audit)
FY 2006 Budgeted Expenditures: $164,613,006
16.7 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

FY 2006 Audit Plan - *Audit* Audit/Project		2006 Budgeted Hours	% of Total
UT System Requested			
Audits			
Staffing Provided to System Administration related to the System-wide Financial Audit		400	
Subtotal		**400**	**5%**
Externally Required			
Audits			
IT System and Hardware Inventory		200	
Governor's Fraud Initiative		200	
Subtotal		**400**	**5%**
Risk-based Audits: UTIMCO (Non-IT)			
Audits			
Internal Controls Evaluation (SOX)		1000	
Investment Management Oversight		300	
Investment Compliance		300	
Pricing (Non-Marketables)		80	
Fees and Expenses		120	
Financial Statement Audit Assistance		160	
Consulting			
Attendance at board and audit committee meetings		160	
Models			
Subtotal		**2120**	**25%**
Risk-based Audits: System Administration (Non-IT)			
Audits			
High-Risk Areas TBD		500	
Oil & Gas Producers on PUF Lands		800	
EGI-Contract Administration		400	
OFPC Construction Procurement & Contract Administration		400	
Consulting			
Oil & Gas Producers Follow up		100	
Special Requests			
Office of the Board of Regents		150	

	Other Special Requests	200	
Carryforward	Miscellaneous	100	
	Subtotal	**2650**	**32%**

Risk-based Audits: IT
Audits

	Disaster Recovery	250	
	Network Security and Availability	400	
	ULAO Enertia System	300	
	OFPC Integrated Info Platform Initiative-Application Security	200	
	IT Operational Security Review Follow-up	100	
	Subtotal	**1250**	**15%**

Change in Management

Audits	Unknown	550	
	Subtotal	**550**	**7%**

Follow-up

Audits	UTIMCO	40	
	System Administration (non-IT)	240	
	IT	100	
Carryforward	Q3/Q4	120	
	Subtotal	**500**	**6%**

Audit Projects
Reporting

	2007 Audit Plan	120	
	Annual Audit Report (Texas Internal Auditing Act)	40	
	Recommendation Tracking System	160	
Special Requests		150	
	Subtotal	**470**	**6%**

Total Hours		**8340**	**100%**

THE UNIVERSITY OF TEXAS SYSTEM ADMINISTRATION

(Part 2 of 3 - Compliance)
FY 2006 Budgeted Expenditures: $164,613,006
16.7 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

FY 2006 Audit Plan - *Compliance* Audit Areas		2006 Budgeted Hours	% of Total
Compliance Projects			
Oversight			
Peer Reviews & Peer Review Follow up		600	
High-risk Working Group Facilitation		400	
Updating of Action Plan and BPM		20	
Compliance Policy Development and Identification of Best Practices		300	
Subtotal		**1320**	**42%**
Reporting			
Quarterly/Annual Activity Reporting		200	
Subtotal		**200**	**6%**
Communication			
Website updates/maintenance		250	
Institutional Compliance Advisory Committee Coordination		200	
Compliance Newsletters		200	
Emerging Issues Reviews		200	
Subtotal		**850**	**27%**
Promote			
Effective Compliance Systems Conference		250	
Subtotal		**250**	**8%**
Contribute			
National Conference Presentations		100	
University Compliance Group Participation		60	
Participation in the Open Compliance and Ethics Group		100	
Subtotal		**260**	**8%**
Special Requests			
Non-profit Panel Review - CTS		24	
Unknown		250	
Subtotal		**274**	**9%**
Total Hours		**3154**	**100%**

THE UNIVERSITY OF TEXAS SYSTEM ADMINISTRATION

(Part 3 of 3 - Oversight)
FY 2006 Budgeted Expenditures: $164,613,006
16.7 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

FY 2006 Audit Plan - *Oversight* Audit/Project		2006 Budgeted Hours	% of Total
UT System Requested			
Audits			
Guidance/Assistance Provided to the Institutions related to the System-wide Financial Audit		600	
Subtotal		**600**	**10%**
Externally Required			
Audits			
NCAA Audits at UT Arlington, UT El Paso, UT San Antonio, and UT Pan American		1000	
Subtotal		**1000**	**17%**
Risk-based Institutional Audits			
Audits			
A-133 Research Compliance		500	
UTHC Tyler Financial Review		500	
UT Arlington - IT Audit		50	
UT Tyler - IT Audit		50	
Consulting			
UTHSC-H PerSe Contract		200	
UT Pan American - ORACLE Implementation Project		80	
MD Anderson - IT Auditing Co-Sourcing		250	
System-wide IT Consulting		100	
Special Requests		200	
Subtotal		**1930**	**33%**
Audit Projects			
Reporting			
2007 System-wide Audit Plan		100	
Audit, Compliance, and Management Review Committee ("ACMR")		350	
Recommendation Tracking System (Red, Yellow, Green)		250	
Internal Audit Council		160	
In the News - Newsletter		100	
Consulting			

Component Institutions	1000	
Special Requests		
Component Peer Reviews	75	
Unknown	200	
Carryforward		
2006 Audit Plan	62	
Subtotal	**2297**	**39%**
Total Hours	**5827**	**100%**

Prepared by: U. T. System Internal Audit Program
Consolidated by: U. T. System Audit Office
Date: September 2005

THE UNIVERSITY OF TEXAS AT AUSTIN

FY 2006 Budgeted Expenditures: $1,652,138,623
15 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
Financial Statement Audit, providing support to external auditors	1,200	
Carryforward		
OMB A-133, ARL, with System Auditors	150	
Fraud Risk Initiative	260	
Subtotal	**1,610**	**11%**
Externally Required		
TAC 202 Compliance Audit	350	
IT System and Hardware Inventory	200	
NACHA Security Review (eCheck)	150	
Carryforward		
ARP/ATP Grants	100	
Subtotal	**800**	**5%**
Risk Based: Institutional		
Research and Development	1,100	
Financial Management	400	
Asset and Risk Management	400	
University Relations and Alumni Affairs	300	
Instruction and Academic	200	
Student Services	400	
Purchasing and Warehousing	400	
NCAA Compliance	600	
Carryforward		
Contract Administration	300	
Subtotal	**4,100**	**27%**
Risk Based: Auditable Area		
Information Technology	800	
Consulting		
System Development Reviews & Consultations	200	
Subtotal	**1,000**	**7%**

Change in Management Allocation

Change in Management Audits	1,500	
Management Review Carryforward	400	
Subtotal	**1,900**	**12%**

Follow-up	**1,000**	**7%**

Projects

Special Requests - Audits	1,300	
Carryforward - University Interscholastic League	200	
Audit Projects Subtotal	**1,500**	

Consulting Projects

Special Requests - Consulting	1,200	
Consulting Projects Subtotal	**1,200**	

Other Projects

Quality Assurance Review	200	
Internal Audit Committee	300	
IA Technical Support, including converting to Teammate	650	
ERM Process	1,000	
Other Projects Subtotal	**2,150**	

Projects Total	**4,850**	**32%**

Total Hours	**15,260**	**100%**

THE UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER at DALLAS

FY 2006 Budgeted Expenditures: $1,258,839,726
15 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
External Financial Audit Support	500	
Activity Confirmation Review (R&D:1)	100	
Consulting	200	
Subtotal	**800**	**5%**
Externally Required		
MSRDP Financial Review: BPM 31-04-89	400	
Family Practice Residency Program Grants/GME Grants	200	
National Pediatric Infectious Disease Foundation AFR	100	
IT Inventory Assurance Review (IT M:3)	200	
Subtotal	**900**	**6%**
Risk Based: Institutional		
Materials Management (P&W:1,2,5 A&SD:1)	400	
Delegated Purchasing Management (P&W:3)	700	
MSRDP Charge Entry (PC:1)	700	
Hospital Charge Entry (PC:1)	800	
UTSW Accounts Payable (FM:1)	300	
Hospital Accounts Payable (FM:1)	300	
Payroll Management (FM:2)	250	
Hospital Compliance Program (ICP: 4)	250	
Consulting		
Parkland Contract	500	
Carryforward	250	
Subtotal	**4450**	**29%**
Risk Based: Auditable Area		
Information Technology		
Review of Newly Acquired or Developed Systems: BPM 53 (IT D&S:1)	200	
General Controls Review of Patient Health Information (IT D&S: 3)	300	
General IT Disaster Recovery (IT P&O:1)	300	
Intrusion Detection and Remediation (IT M:1)	200	
Consulting		
Pathology Professional Fees	250	

Patient Care		
Hospital Billing and Accounts Receivable (PC CCBO:2)	700	
MSRDP Billing and Accounts Receivable (PC CCBO:2)	800	
Home Health Care (PC C&TS:2)	250	
Hospital Continuity Planning (PC MF:1,2)	250	
Ancillary Services Review and Inspection (PC C&TS:3)	500	
Consulting		
Cost Report Review	400	
Carryforward	250	
Subtotal	**4400**	**29%**

Change in Management Allocation

Change in Management Audits		
Auxiliary Enterprises (A&SD)	200	
Human Rseources: Placement and Southwestern Temps(HRM)	200	
Physical Plant: Utilities and financial Affairs	200	
Ob/GYN	150	
Radiation Onocology	150	
Radiation	150	
Surgery	150	
Plastic Surgery	150	
University Cash Receipting	150	
Subtotal	**1500**	**10%**

Follow-up	**400**	**3%**

Projects

U. T. System Requests	150
Special Requests - Audits	100
Audit Projects Subtotal	**250**

Consulting Projects

Special Requests - Consulting	150
A-133 Audit Support	200
Fraud Prevention and Analysis	300
LBB Performance Measures	200
AFR Consolidation	200
Consulting Projects Subtotal	**1050**

Other Projects

Requests for Information/Assistance	200
Annual Internal Audit Report	125
Quality Assurance Review	200

Training provided by IA	300		
Internal Audit Committee	200		
Investigations	250		
Reserve for other Special Requests	250		
FY 07 Audit Plan	65		
Other Projects Subtotal	**1590**		
Projects Total		**2890**	**19%**
Total Hours		**15340**	**100%**

THE UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON

FY 2006 Budgeted Expenditures: $1,358,146,742
17 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
Deloitte and Touche	450	
Subtotal	**450**	**4%**
Externally Required		
MSRDP Financial Review	400	
Family Practice Residency Programs	100	
GME (Graduate Medical Education)	40	
Correctional Managed Care	500	
IT Systems and Hardware Inventory	350	
Subtotal	**1,390**	**12%**
Risk Based: Institutional		
Business Continuity Planning	200	
Laboratory Safety	250	
Research Services Consulting	500	
Construction Project Management / Capital Projects	300	
Revenue Cycle - Patient Care	720	
Budgeting	300	
Certified Not-for-Profit Health Corporation (CNPHC)	150	
System Design Assessment - Major Conversion (PeopleSoft HCM)	750	
Subtotal	**3,170**	**27%**
Risk Based: Auditable Area		
Information Technology		
Decentralized IT Operations	800	
Application Reviews	300	
Wireless Access	310	
Active Directory	400	
Electronic Medical Record (EPIC)	300	
Follow-up Activities	150	
Information Technology Consulting		

IT Standing Committees		75	
Patient Care			
Communication of Critical Results		350	
Managing Patient Information		300	
Subtotal		**2,985**	**26%**

Change in Management Allocation

Change of Management - TBD (2 reviews)		350	
Subtotal		**350**	**3%**

Follow-up

Follow Up Activities		500	
Subtotal		**500**	**4%**

Carry Forward Audits

Unsponsored Charity Care (Hospital)		140	
CMC Allocation of Salaries and Time Capture		320	
Subtotal		**460**	**4%**

Projects

UT System Requested	400		
Conflict of Interest	200		
Special Requests - Audits/Consulting	80		
Audit Projects Subtotal	**680**		

Other Projects

Investigations	500		
Internal Quality Assurance Activities	250		
Institutional Risk Assessment and Work Plan Development	500		
Liaison with External Auditors	100		
On-the-job Training	120		
Training provided by Internal Audit	60		
Internal Audit Committee	60		
Other Projects Subtotal	**1,590**		
Projects Total		**2,270**	**20%**
Total Hours		**11,575**	**100%**

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Consolidated by: U. T. System Audit Office
Date: September 2005

THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON

FY 2006 Budgeted Expenditures: $654,519,929
7 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
Financial Statement Audit FY2005	400	
Financial Statement Audit FY2006	150	
BPM 31-04-89 MSRDP Business Operations	250	
Implementation Status of Time & Effort Principles	40	
Governor's Fraud Initiative	80	
Subtotal	**920**	**12%**
Externally Required		
Verification of Computer Systems and Hardware Inventory	270	
Family Practice Residency Program Grants: Four Residencies and One Preceptorship	170	
Subtotal	**440**	**6%**
Risk Based: Institutional		
Research: Grants and Contracts Management	500	
Asset and Risk Management: Patient Billing and Collection	700	
Carryforward	190	
Subtotal	**1,390**	**18%**
Risk Based: Auditable Area		
Information Technology		
Applications: Controls	480	
Planning and Organization: System Ownership	300	
Delivery and Support: Infrastructure	600	
Carryforward	220	
Patient Care		
Charge Capture: Medical School	350	
Charge Capture: Dental Branch	320	
Coding Processes: Billing Compliance	80	
Patient Registration	320	
Subtotal	**2,670**	**34%**

Change in Management	**0**	**0%**
Follow-up	**250**	**3%**

Projects

U. T. System Requests	190	
Special Requests - Audits	650	
Audit Projects Subtotal	**840**	

Other Projects

Quality Assurance Review	40	
Training provided by IA	60	
Internal Audit Committee	180	
Investigations	500	
TeamMate Implementation and Training	390	
Audit Plan FY 2007	180	
Other Projects Subtotal	**1,350**	
Projects Total	**2,190**	**28%**
Total Hours	**7,860**	**100%**

THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO

FY 2006 Budgeted Expenditures: $499,439,963
6.5 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
External Audit of Financial Statements - 2005	400	
External Audit of Financial Statements - 2006	150	
Research: Time & Effort Reporting	40	
Practice Plans Financial Review/Receivables & Allowance	400	
UPG Financial Reporting	500	
Subtotal	**1490**	**24%**
Externally Required		
Family Practice Residency Program	100	
IT - TAC 202 Program Compliance	200	
IT - Inventory of Data Center Services	200	
Subtotal	**500**	**8%**
Risk Based: Institutional		
Research and Education: Faculty Recruitment	400	
Research: Vice President for Research	350	
Compliance: Infection Control	100	
Compliance: Records Retention	100	
Subtotal	**950**	**15%**
Risk Based: Auditable Area		
Patient Care		
MSRDP Front-End Billing Follow-Up	200	
MSRDP Charge Capture	600	
Information Technology		
Delivery & Support: HIPAA Security at UPG	200	
Planning & Organization: IT Planning and Financial Management	350	

Consulting

PeopleSoft Human Capital Management (HCM) Upgrade	180	
Electronic Medical Records Implementation	80	
Carry forward		
SAO - IT Research Security Follow-up	40	
Subtotal	**1650**	**26%**

Change in Management	**200**	**3%**

Follow-up	**300**	**5%**

Projects

U. T. System Requests	100
IA Annual Report	40
Special Requests - Audits	400
Audit Projects Subtotal	**540**

Other Projects

Annual Audit Plan	100
Training provided by IA	40
Internal Audit Committee	50
TeamMate Implementation & Training	200
Investigations	200
Reserve for other Special Requests	100
Other Projects Subtotal	**690**

Projects Total	**1230**	**19%**

Total Hours	**6320**	**100%**

THE UNIVERSITY OF TEXAS M. D. ANDERSON CANCER CENTER

FY 2006 Budgeted Expenditures: $2,225,146,478
13 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
External Financial Statement Audit - FY 2005 & FY 2006	750	
External Financial Statement Audit – Physical Inventory Observation - FY 2006	350	
UT System Requested Carryforward		
External Financial Statement Audit - Physical Inventory Observation - FY 2005	200	
Unsponsored Charity Care	75	
Time and Effort	75	
Subtotal	**1450**	**10%**
Externally Required		
Physicians Referral Service Financial Review	400	
ARP/ATP Grants	300	
Data Center Audit	250	
Subtotal	**950**	**7%**
Risk Based: Institutional		
Audits		
Construction Project Management	500	
University Cancer Foundation (UCF) Financial Review	550	
Contractor Selection and Contract Monitoring	1000	
Consulting		
Enterprise-wide Risk Management (ERM)	200	
Business Continuity Planning	200	
M. D. Anderson Physicians Network and M. D. Anderson Services Corporation	500	
Carryforward		
Tax Compliance Audit	25	
Subtotal	**2975**	**21%**

Risk Based: Auditable Area

Information Technology

Audits	1750	
Carryforward		
IT Risk Assessment	250	

Patient Care

Audits		
Pharmacy Inventory Review	900	
Consulting		
Charge Capture Consulting	175	
Carryforward		
Pharmacy Interface	50	

Research & Development

Clinical Trial Billing Compliance	1000	
Prospective Time and Effort Database	500	
Subtotal	**4625**	**33%**

Change in Management Allocation

Change in Management Audits	300	
Subtotal	**300**	**2%**

Follow-up	**500**	**4%**

Projects

U. T. System Requests

Reserve for Just-in-Time Auditing/Advisory Services - TBA	200	

Special Requests - Audits

Reserve for Just-in-Time Auditing/Advisory Services - TBA	650	
Audit Projects Subtotal	**850**	

Other Projects

Investigations	500	
Internal Quality Assurance Activities	250	
Institutional Risk Assessment and Work Plan Development	800	
Liaison with External Auditors	76	
Internal Audit Follow-up Database	450	
Software Utilization / Implementation	400	
Other Projects Subtotal	**2476**	

Projects Total	**3326**	**24%**

Total Hours	**14126**	**100%**

Appendix B ~ *Mid-Size Institutions*

U. T. Arlington

U. T. Brownsville

U. T. Dallas

U. T. El Paso

U. T. Pan American

U. T. San Antonio

THE UNIVERSITY OF TEXAS AT ARLINGTON

FY 2006 Budgeted Expenditures: $333,988,430
6 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
Financial Statement Audit - Fiscal Year 2005	200	
Fraud Initiative Compliance	160	
Subtotal	**360**	**8%**
Externally Required		
NCAA Financial Audit	320	
NCAA Compliance Audit - Student Financial Audit	280	
TAC 202 Compliance Audit	200	
Data Centers - Budget Rider	240	
Subtotal	**1040**	**22%**
Risk Based: Institutional		
Follow-up on Health Services Cash Handling Procedures Review	80	
Financial Audit of Auxiliary Enterprises	280	
Out-Sourced Operations, Bookstore	240	
Construction Program Management, excluding OFPC Projects and Maintenance Projects	320	
Budgeting and Planning/Enrollment Management/Budget Monitoring	280	
Library	240	
Research Lab Safety	100	
Carryforward	320	
Subtotal	**1860**	**40%**
Risk Based: Auditable Area		
Information Technology		
Risk Based General Computer Controls Review	300	
Consulting	100	
Carryforward	20	
Subtotal	**420**	**9%**
Change in Management Allocation		
Subtotal	**0**	**0%**

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Date: September 2005

Follow-up		**300**	**6%**

Projects
U. T. System Requests	80	
FY 2007 Audit Plan Preparation	80	
Annual Internal Audit Report	40	
Special Requests - Audits		
Audit Projects Subtotal	**200**	

Consulting Projects
Special Requests - Consulting	80	
Consulting Projects Subtotal	**80**	

Other Projects
Quality Assurance Review	100	
Internal Audit Committee	40	
Investigations	80	
Enterprise Risk Management	120	
Reserve for Other Special Requests	100	
Other Projects Subtotal	**440**	

Projects Total		**720**	**15%**

Total Hours		**4700**	**100%**

THE UNIVERSITY OF TEXAS AT BROWNSVILLE

FY 2006 Budgeted Expenditures: $120,429,295
4 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
Assist w/ External Financial Audit Support	300	
Subtotal	**300**	**8%**
Externally Required		
TAC 202 Security Program Compliance Audit	200	
DIR Inventory of IT and Hardware	100	
Governor's Fraud Initiative	50	
Subtotal	**350**	**9%**
Risk Based: Institutional		
Sponsored Programs	220	
Accounts Payable	150	
Procurement Card	200	
Police Parking Permits and Tickets	200	
Inventory	60	
Subtotal	**830**	**21%**
Risk Based: Auditable Area		
Information Technology		
IT General Controls	200	
Security Review of Systems Newly Aquired for Developed (BPM 53)	200	
Institutional Compliance		
Unallowable Expenditures	100	
Reporting Requirements	80	
Time & Effort Reporting	100	
Fiscal Management-Cost Center & Leave Bal. Reconciliations	80	
Protection of Information Systems	80	
Subtotal	**840**	**21%**

Change in Management Allocation

Change in Management Audits		300	
Subtotal		**300**	**8%**
Follow-up		**200**	**5%**

Projects

U. T. System Requests	86	
Food Service Contract	100	
Research Centers	200	
Special Requests - Audits	200	
Audit Projects Subtotal	**586**	

Other Projects

Quality Assurance Review	100	
Training provided by IA	100	
Internal Audit Committee	100	
ERM Implementation	150	
Annual Audit Plan	80	
Other Projects Subtotal	**530**	

Projects Total		**1116**	**28%**
Total Hours		**3936**	**100%**

THE UNIVERSITY OF TEXAS AT DALLAS

FY 2006 Budgeted Expenditures: $264,820,695
4.5 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
Required Audits		
<u>**UT System Requested**</u>		
Deloitte Financial Audit Work	150	
<u>**Externally Required**</u>		
Assistance to Outside Auditors - Statewide Federal Audit of Financial Aid	25	
Governor's Fraud Initiative	80	
ATP/ARP Grants	120	
Lena Callier Trust	120	
TETC Grants (Texas Engineering and Technical Consortium)	120	
TAC 202 Security Program Compliance Audit	150	
<u>**Internally Required**</u>		
President's Expenses	60	
Contracting	160	
Total Required Audits	**985**	**19%**
Consulting		
Audit Issues - Consulting/Meetings	25	
Compliance Consulting/Meetings	40	
Information Technology Consulting/Meetings	60	
Financial Consulting and Meetings	25	
Total Consulting	**150**	**3%**
Risk Based: Compliance Audits		
Callier Child Care	50	
Callier - Limitation of Liability for Claims	50	
Callier - Medical Documentation	50	
Code of Ethics/Conflict of Interest	40	
EH & S	100	
Contracts and Grants - Cost Sharing	60	
Contracts and Grants - Unallowable Costs	60	
Segregation of Duties & Reconciliation of Accounts	120	
Cash Handling	160	
Graham Leach Bliley	60	
Callier - HIPAA Security Rule	60	
Scanning	50	

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TAC 202 (see IT Audits)	-	
FERPA	60	
University Events & Travel - Academic Affairs	40	
Hotline Investigations	25	
Total Compliance Audits	**985**	**19%**

Risk Based: Information Technology Audits

Smart Cards: Debit Cards	200	
Identipass/Proximty Cards	60	
Telecommunications - new system	180	
Callier - new system	200	
Macromedia Breeze Implementation Meetings	100	
Project Quest (Banner) Implementation Team Meetings, Training	100	
Total Information Technology Audits	**840**	**16%**

Risk-Based: Academic Institutional Processes

Gifts	240	
Scholarships & Fellowships	200	
The Pub	160	
University Police - Decals and Ticketing	200	
Physical Plant Billing/Work Order System	200	
Human Resources : Hiring/Staffing/Organization		
Financial Statement Certifications - Follow-Up	40	
Engineering and Science Research Enhancement Intitiative (Project Emmitt)	135	
Academic Institutional Process Audits Carryforward		
Registration	40	
Equipment	20	
Total Academic Institutional Process Audits	**1235**	**24%**

Change in Management Audits

Social Sciences	40	
Geosciences	40	
Admissions	40	
Recreational Sports	40	
Electrical Engineering	40	
VP Development	40	
Reserve	60	
Total Change in Management Audits	**300**	**6%**

Follow-Up Audits

Annual Follow-Up Audit	80	
Quarterly Follow-Up of Significant Recommendations	8	
Total Follow-up Audits	**88**	**2%**

Projects

U. T. System Requests	50	
Teammate Implementation and Training	100	
Follow-up QAR	30	
FY 2007 Audit Plan	50	
Annual Internal Audit Report	30	
Reserved for Special Projects & Investigations - As Determined by President, Audit Committee, Etc.	99	
Internal Audit Committee	60	
Enterprise Risk Management (ERM) Implementation	50	
Audit Manual Revision	60	
Total Projects	**529**	**10%**
Total Audit Hours	**5112**	**100%**

THE UNIVERSITY OF TEXAS AT EL PASO

FY 2006 Budgeted Expenditures: $217,934,796
8.5 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
Audits		
UT System Financial Statement Audit	300	
Consulting	100	
Subtotal	**400**	**5%**
Externally Required		
Audits		
KTEP FM Radio Station	100	
Athletics - NCAA Financial Audit	300	
SACS Accreditation Audit (Assist SAO)	300	
Subtotal	**700**	**8%**
Risk Based: Institutional		
Audits		
Student Services		
Counseling and Guidance Services	250	
Plant Operations and Maintenance		
Contracted Services (facilities & utilities)	300	
Instruction and Academic Support		
Instructional and Academic Technology	300	
Financial Management		
Reporting (regulatory and management)	200	
Research and Development		
Animal Research	350	
Biosafety	300	
Institutional Review Board	300	
Consulting	100	
Carry forward		
Land and Buildings	200	
Payroll Tax Reporting	100	
Human Subject Research	50	
Allowable Costs and Cost Sharing	50	

CIERP (Performance Measures)	200	
Subtotal	**2700**	**31%**

Risk Based: Auditable Area

Audits
Information Technology

System Security	200	
IT Infrastructure Acquisition Management	350	
Project/Quality Management	300	
Purchasing		
Contracting Process	200	
Operations and Bid Processes	200	
Assets and Risk Management		
Fixed Asset Management, Tracking and Counting, Reporting & Surplus Property	250	
Insurance Coverage, Risk Management, Safety and Workers Comp	200	

Carry forward
Audits

Campus-wide IT applications (WebCT, Banner, BIS)	300	
Banner (student Information System)	100	
Subtotal	**2100**	**24%**

Change in Management Allocation

Change in Management Audits

Alumni Relations Office	100	
Office of Research and Sponsored Projects	150	
College of Business	100	
College of Science	100	

Management Review Carry forward

Philosophy Dept	50	
Subtotal	**500**	**6%**

Follow-up	**600**	**7%**

Projects

U. T. System Requests	100	
Year-end Inventory and Cash Counts	100	
Special Requests - Audits	400	
Audit Projects Subtotal	**600**	

Consulting Projects

Special Requests - Consulting	242	
Consulting Projects Subtotal	**242**	

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Other Projects

Institutional Compliance Committee	20		
Training provided by IA	150		
Internal Audit Committee	100		
Investigations	500		
TeamMate Implementation (Audit Process Reengineering)	200		
Other Projects Subtotal	**970**		
Projects Total		**1812**	**21%**
Total Hours		**8812**	**100%**

THE UNIVERSITY OF TEXAS AT PAN AMERICAN

FY 2006 Budgeted Expenditures: $217,934,796
5 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
UT System/Deloitte Financial Audit	300	
Subtotal	**300**	**7%**
Externally Required		
NCAA Agreed-Upon Procedures NCAA Compliance	300	
Athletic Financial Aid	80	
Employment of Student Athletes	75	
ARP/ATP Grants	250	
TAC 202 Compliance Audit	175	
DIR Inventory of IT Systems and Hardware	100	
Subtotal	**980**	**22%**
Risk Based: Institutional		
Procurement Card Program	250	
Child Care Center	250	
Student Development/Gear-Up Grant	200	
Subtotal	**700**	**15%**
Risk Based: Auditable Area		
Information Technology		
Consulting		
Oracle Implementation Project: General	75	
Oracle Project Teams		
Financial Team	100	
Labor Distribution Team	100	
HR/Payroll Team	100	
Procurement Team	100	
Budget Team	100	
Learning Management System	75	
SIS-Banner	50	

Support Team	60	
EIS Technical Support	60	
Technical Team	60	
Oracle Security	100	
BPM 53 Workgroup	50	
Subtotal	**1030**	**23%**

Change in Management Allocation

Change in Management Audits

President's Office	110	
College of Social and Behavioral Science	100	
Human Resources	100	
Subtotal	**310**	**7%**

Follow-up	**240**	**5%**

Projects

U. T. System Requests	100
Special Requests - Audits	400
Audit Projects Subtotal	**500**

Consulting Projects

Special Requests - Consulting	50
Consulting Projects Subtotal	**50**

Other Projects

President's Council	25
Internal Audit Committee	50
SACS Committee	150
Information Technology Planning Committee	25
Institutional Compliance Committee	15
Athletic Council & Compliance Committee	15
System Audit Council	30
External Auditors	25
Investigations	75
Other Projects Subtotal	**410**

Projects Total	**960**	**21%**

Total Hours	**4520**	**100%**

THE UNIVERSITY OF TEXAS AT SAN ANTONIO

FY 2006 Budgeted Expenditures: $323,712,941
7.6 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
2005 Deloitte Financial Audit	200	
2006 Deloitte Financial Audit	120	
Fraud Initiative - Compliance	120	
Subtotal	**440**	**5%**
Externally Required		
NCAA Annual Financial Audit -FY 2005	160	
NCAA Annual Financial Audit -FY 2006	160	
Data Centers - Budget Rider	120	
Subtotal	**440**	**5%**
Risk Based: Institutional		
Research Audits		
Time & Effort Reporting	160	
Lab Space Utilization & Allocation	450	
Human Resource Management Audits:		
Human Resources - Recruitment & Selection Process	500	
Plant Operations & Maintenance:		
Campus Security-Access Control	260	
Construction Management		
Student Services:		
Faculty Sponsored Trips	200	
Summer Programs - Student Safety	200	
Instruction & Academic Support:		
Course Scheduling	400	
Library	500	
Student Retention	450	
Financial Management:		
Tuition Revenue	200	
Contracting Process		
Use of Incidental Fees	300	
Purchasing & Warehousing:		
Procard Office		
Subtotal	**3620**	**44%**

Risk Based: Auditable Area
Information Technology

IT - Incident Management		
IT - Change Management	300	
IT- Organization & Staffing	300	
IT Security of Credit Card Information	300	
Subtotal	**900**	**11%**

Change in Management Allocation	**0**	**0%**

Follow-up	**300**	**4%**

Projects

NCAA Compliance Review	20
State Auditors - A-133 State-wide	40
Reserve for Special Requests	410
Carry forward from FY 2005	140
Audit Projects Subtotal	**610**

Consulting Projects

Business Continuity Planning - Consulting	300
Consulting Projects Subtotal	**300**

Other Projects

Quality Assurance Review	160
Professional Associations	200
Internal Audit Committee	240
Investigations	400
Compliance Oversight	300
University-wide Risk Assessment	240
Audit Plan Development	70
Other Projects Subtotal	**1610**

Projects Total	**2520**	**31%**

Total Hours	**8220**	**100%**

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Consolidated by: U. T. System Audit Office
Date: September 2005

Appendix C ~ *Small Institutions*

U. T. Permian Basin

U. T. Tyler

U. T. Health Center - Tyler

THE UNIVERSITY OF TEXAS OF THE PERMIAN BASIN

FY 2006 Budgeted Expenditures: $37,918,685
1 Budgeted Audit Position

Fiscal Year 2006 Audit Plan

Audit Areas		Priority Budgeted Hours	% of Total
UT System Requested			
System-wide Financial Audit		200	
Subtotal		**200**	**23%**
Externally Required			
Inventory of IT Systems and Hardware		100	
Subtotal		**100**	**11%**
Risk Based: Institutional			
Time and Effort		80	
Vacation and Sick Leave		80	
Student Housing		120	
Subtotal		**280**	**32%**
Risk Based: Auditable Area		**0**	**0%**
Change in Management Allocation			
Change in Management Audits			
Office of Police		40	
V.P. Student Services		50	
College of Arts and Sciences		50	
Registrar		40	
School of Education		40	
Subtotal		**220**	**25%**
Follow-up		**40**	**5%**
Projects			
U. T. System Requests	20		
Audit Projects Subtotal	20		
Consulting Projects	20		
Consulting Projects Subtotal	20		
Projects Total		**40**	**5%**
Total Hours		**880**	**100%**

THE UNIVERSITY OF TEXAS AT TYLER

FY 2006 Budgeted Expenditures: $62,155,976
2.5 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Priority Budget
UT System Requested		
Deloitte Financial Audit - FY 2005	200	
Time and Effort Principles	70	
Subtotal	**270**	**11%**
Externally Required		
TAC 202 Compliance Audit-carryforward	80	
Individual Grant Requests	80	
Governor's Fraud Initiative	60	
Inventory of Computer Systems - DIR/legislature	100	
Subtotal	**320**	**13%**
Risk Based: Institutional		
NCAA Compliance	160	
Endowment Compliance	200	
Post-ERM: TBD by IAC	260	
Subtotal	**620**	**25%**
Risk Based: Auditable Area		
Information Technology		
POISE Application Review	150	
General Security Controls Review	200	
Subtotal	**350**	**14%**
Change in Management Allocation		
Change in Management Audits		
Vice President for Business Affairs	120	
Chief of Police	100	
Other		
Subtotal	**220**	**9%**
Follow-up		**0%**

Projects

U. T. System Requests	40
Special Requests - Audits	
Audit Projects Subtotal	**40**

Consulting Projects

Special Requests - President's Office	250
ERM Implementation - Phase II	160
Consulting Projects Subtotal	**410**

Other Projects

Training provided by IA	56	
Internal Audit Committee	60	
Compliance Committee	40	
Investigations (EthicsLine)	24	
State Auditor Office-Annual Audit Report	40	
2006-2007 Audit Plan	50	
Other Projects Subtotal	**270**	
Projects Total	**720**	**29%**
Total Hours	**2500**	**100%**

THE UNIVERSITY OF TEXAS HEALTH CENTER AT TYLER

FY 2006 Budgeted Expenditures: $123,455,705
4 Budgeted Audit Positions

Fiscal Year 2006 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
UT System Requested		
Audits		
Financial Statement Audit	500	
UT System Requested Carryforward	60	
Subtotal	**560**	**13%**
Externally Required		
Audits		
Medical Services, Research and Development Plan 8/31/2005	250	
Family Practice Residency and Graduate Medical Education Program Grants 8/31/2005	120	
Carryforward	94	
Subtotal	**464**	**11%**
Risk Based: Institutional		
Audits		
Clinical Research Billing and Procedural Audit	250	
Claims Denial Management	500	
Subtotal	**750**	**18%**
Risk Based: Auditable Area		
Audits		
Information Technology		
PeopleSoft Applications Review	150	
Patient Care		
Charge Capture Audit	300	
Subtotal	**450**	**11%**
Change in Management Allocation	**150**	**4%**
Follow-up	**160**	**4%**

Prepared by: U. T. System Internal Audit Program
Consolidated by: U. T. System Audit Office
Date: September 2005

Projects

U. T. System Requests	50
Special Requests - Audits	100
Retail Pharmacy Billing Audit	250
Fraud Program Audit	80

Audit Projects Subtotal	**480**

Consulting Projects

Special Requests - Consulting	100

Consulting Projects Subtotal	**100**

Other Projects

Quality Assurance Review	100
Training provided by IA	40
Internal Audit Committee	160
Annual Audit Plan and Report	160
Investigations	80
Reserve for other Special Requests	100
Audit Manual	80
Enterprise Risk Management	350

Other Projects Subtotal	**1070**

Projects Total	**1650**	**39%**

Total Hours	**4184**	**100%**