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20-019	Office of Innovative Continuing Education Delivering Outcomes (INCEDO)	Issued	05/18/20
20-029	Parking Services	Issued	05/18/20
20-030	UNT Grants and Contracts Compliance	Issued	07/14/20
20-031	HSC Grants and Contracts Compliance	Issued	05/18/20
20-032	DAL Grants and Contracts Compliance	Issued	09/28/20
20-033	UNT Effort Reporting Process	Issued	07/14/20
20-034	HSC Effort Reporting Process	Issued	05/18/20
20-035	DAL Effort Reporting Process	Issued	09/25/20
20-053			

N/A	Contract Processes	Canceled	
N/A	Incidental Fees	Canceled	
N/A	Dining Services	Canceled	
N/A	Physician Compensation Model	Canceled	
N/A	Control Self-Assessment- TBD	Canceled	
N/A	Self-Audits - TBD	Canceled	
N/A	School of Medicine Financial Processes	Carry-Forward to FY21	
FY19 Audits Issued in FY20			
19-006	Benefits Proportionality	Issued	11/18/19
19-021	College of Law Business Processes Audit (Auxiliary)	Issued	02/17/20
19-027	System Accessibility and Availability Uptime	Issued	11/18/19
19-028	Data Classification and Protection of Information	Issued	11/18/19
19-035	UNT Grants and Contracts Compliance	Issued	11/18/19
19-036	HSC Grants and Contracts Compliance	Issued	11/18/19
19-038	UNT Effort Reporting Process	Issued	11/18/19
19-039	HSC Effort Reporting Process	Issued	11/18/19
19-060	Correcting Journal Entries	Issued	11/18/19
19-062	Caruth Police Institute Transition Audit	Issued	02/17/20
19-079	College of Engineering Dean Transition Audit	Issued	11/18/19
N/A	HSC Title IV Compliance	Issued	08/20/19

Title: UNTS Enterprise Risk Management (ERM)
Number: N/A
Dates: FY20

VII. Reporting Suspected Fraud and Abuse

To comply with the requirements of Section 7.09, Fraud Reporting, General Appropriations Act (85th Legislature), page IX -38, each entity in the UNT System provides a reporting mechanism on its public website for suspected instances of fraud, waste, and abuse of state resources. The UNT System entities' websites include information on how to report suspected fraud and abuse.

The UNT System Internal Audit Department is responsible for compliance with Texas Government Code, Section 321.022, Coordination of Investigations. The State Auditor's Office is notified of all instances where we have reasonable cause to believe fraud, waste or abuse may have occurred.

Appendix A: External Quality Assessment Report

June 5, 2020

The University of North Texas System Board of Regents,

In accordance with the Texas Internal Auditing Act (Government Code Chapter 2102), International Standards for the Professional Practice of Internal Auditing, and the Generally Accepted Government Auditing Standards, an External Quality Assessment was performed of our Internal Auditing function at the University of North Texas System.

We are in agreement with all recommendations and opportunities for improvement presented in the final report dated 06/th/thWee76.8 (a78 (re)7.8 (c)1148 (o)-1.5 (m)3.6 (m)3.5 si)13.4 (ts)11.1 tedt(o)-1.5

UNIVERSITY OF NORTH TEXAS SYSTEM EXTERNAL QUALITY ASSESSMENT OF INTERNAL AUDIT

June 5, 2020

LETTER OF TRANSMITTAL

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EXECUTIVE SUMMARY

IIA STANDARDS CONFORMANCE SUMMARY

Conformance with Standards | Stakeholder Feedback

IIA STANDARDS

GAGAS CONFORMANCE SUMMARY

Conformance with Standards | Stakeholder Feedback | Appendices

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GAGAS CONFORMANCE GAPS (1/3)

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GAGAS CONFORMANCE GAPS (2/3)

GAGAS gaps and related recommendations are detailed below:

Chapter Reference	

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CONFORMANCE WITH IIA STANDARDS

Detailed Analysis

IIA STANDARDS DETAILED ANALYSIS (1/12)

IIA Standards Performance Gaps

- None noted.

- None noted.

Strengths

- 1000/S1 –

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IIA STANDARDS DETAILED ANALYSIS (2/12)

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IIA STANDARDS DETAILED ANALYSIS (3/12)

IIA Standards Performance Gaps

- 1220/G1 – There is no consistent process to make use of data or technology-based audit techniques as part of audit planning and/or execution activities.
- 1230/G1 – IA team members are required to upload their CPE training certificates to the UNTS IA Annual CPE tracking file. Per review of the file, it was noted that not all team members were obtaining or recording all required 40 CPE hours each year. Further, There is no evidence that the IA function collectively completes, and tracks continued professional education requirements in accordance with GAGAS.

Recommendations to Address Gaps

- 1220/R1 – A strategy and roadmap to embed dynamic risk assessment, data analytics and continuous monitoring into the audit plan should be prepared.
- 1230/R1 – IA should establish a process to centrally collect and monitor CPE completion records of IA team members in accordance with IIA and GAGAS requirements. Iemetse m 10.7rs m .6 (s)10.7 ( )7 (v)10. (10.o4.773 0 Td (47r)3.6 (s5010

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IIA STANDARDS DETAILED ANALYSIS (4/12)

IIA STANDARDS DETAILED ANALYSIS (8/12)

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IIA STANDARDS DETAILED ANALYSIS (9/12)

IIA STANDARDS DETAILED ANALYSIS (10/12)

IIA Standards Performance Gaps

- None noted.

Recommendations to Address Gaps

- None noted.

Strengths

- 2500/S1 – IA monitors the status of management action plans based on the due date agreed in the report of each audit. IA conducts a 60-day, 30-day, and 10-day follow-up process prior to the issue remediation due dates.
- 2500/S2 – The status and results of management action plans are communicated to senior management and the board in a clear and concise manner each qua26 i7 62ku (a)13.3 (ns)-2 aS2

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IIA STANDARDS DETAILED ANALYSIS (11/12)

Executive Summary

Stakeholder Feedback

Appendices

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STAKEHOLDER INTERVIEWS

KEY STAKEHOLDERS INTERVIEWED (2/2)

INTERVIEW FEEDBACK THEMES

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APPENDICES

APPENDIX I: CRITERIA FOR IIA CONFORMANCE RATINGS

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APPENDIX II: CRITERIA FOR GAGAS CONFORMANCE RATINGS

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APPENDIX III: CONFORMANCE GAP REMEDIATION PRIORITIZATION MAP

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APPENDIX IV: IIA IMPROVEMENT RECOMMENDATION PRIORITIZATION MAP

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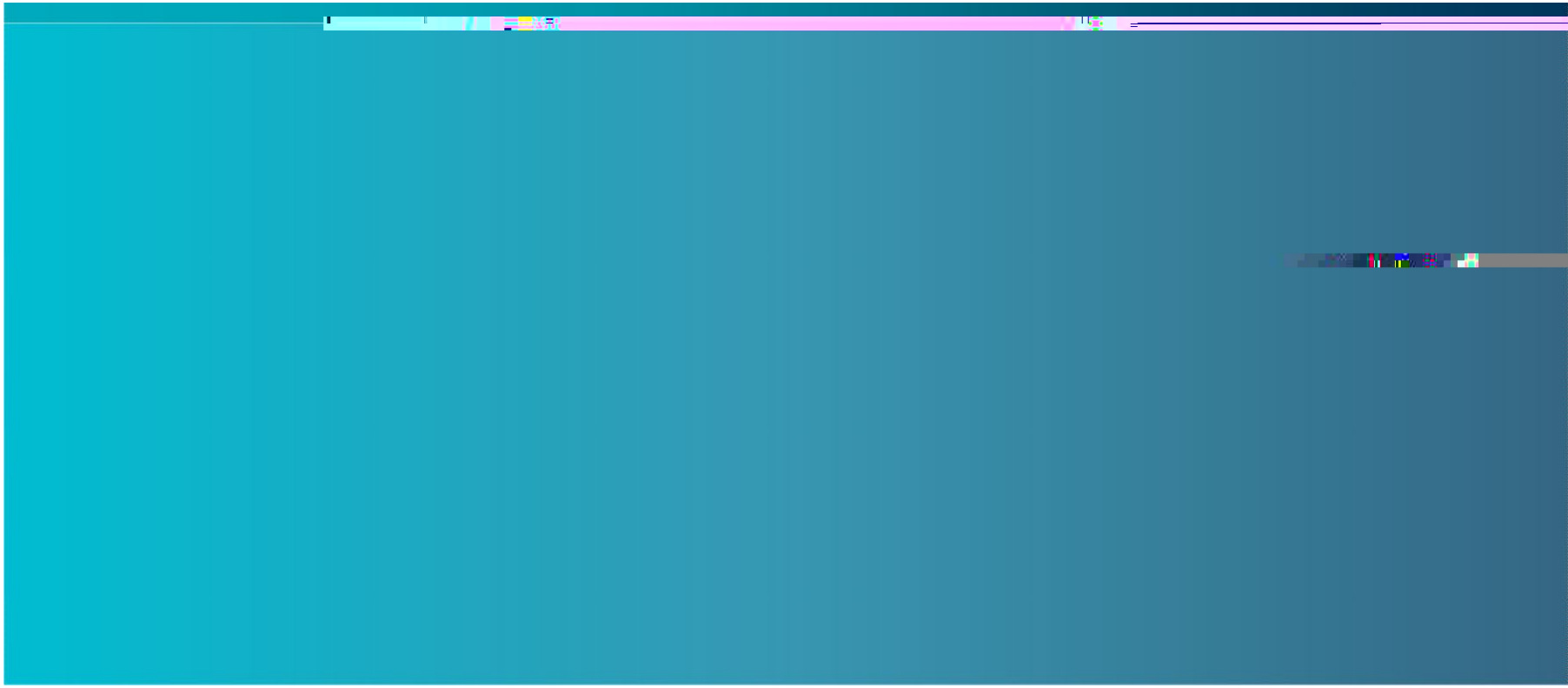

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Appendix B: Fiscal Year 2021 Internal Audit Plan

University of North Texas World
FY 2021 Annual Audit Plan

University of North Texas World
FY 2021 Annual Audit Plan