



# FY20 Annual Internal Audit Plan

Source	Functional Area	Title of Audit	Description and Audit Objectives	Total Hours	Component Institution				



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					UNT System	UNT	UNTHS	UNT Dallas	
FY20 Audits Requiring FY20 Audit Hours (continued)									
INTERNAL AUDIT	INFORMATION TECHNOLOGY	IT Shared Services Disaster Recovery	Deferred from FY19. Disaster Recovery is a critical element in providing continuity of operations meeting the Service Level Agreement needs of the UNT World user community in the event of disasters, malware attacks or system outages. To Determine whether recovery process for essential systems is being tested and validated according to published service level agreements.	400	X				Information Technology; Compliance; Reputational; Financial; Operational
INTERNAL AUDIT	INFORMATION TECHNOLOGY								

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FY20 Audits Requiring FY20 Audit Hours (continued)									
INTERNAL AUDIT	MANAGEMENT ADVISORY SERVICES	Control Self-Assessment TBD	To facilitate work groups focused on streamlining and improving internal audit processes	500	X				Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	MANAGEMENT ADVISORY SERVICES	Self Audits- TBD	To develop tools to assist University departments as effectiveness of internal operations	400	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	INVESTIGATIONS	Investigations	To examine and verify allegations or complaints of fraud, waste, abuse or employee misconduct	300	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	UNALLOCATED HOURS		Represents audit hours designated for institutional use but individual IT audit projects and data mining have not been determined. IT audit projects will be identified over the course of FY20 to be responsive to managements' high risk and high impact areas.	3,322	X	X	X	X	Information Technology Security; IT System Network Authorization and Access; Operational; Compliance with Policies; Reputational
INTERNAL AUDIT	UNALLOCATED HOURS	SPECIAL PROJECTS	Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY20 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	1,494	X	X	X	X	Financial; Operational; Asset Misappropriation; Economical and Efficient Use of Resources; Compliance with Policies; Safeguarding of Assets
INTERNAL AUDIT	UNALLOCATED HOURS		Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY19 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	1,323		X			Financial; Operational; Asset Misappropriation; Economical








UNT System Strategic Goals	Business Goals	Identified Business Risk	Audit Owner	FY20 AAP Project
Achieve Efficient and Effective System	Operational Effectiveness	Compliance; Reputational; Financial; Operal; 824.8 (tsTJE39a1 21.8586TJ8 ( R)6.2 (e)4g)8 (ul.5 (9.8 (a)1 (lor5 (n)3y7 (s)TJEMC /P LMC6D 50 BDC 4.0		





# Risk Evaluation Criteria

Regulatory / Legal	Operational	Financial	Reputational	Information
Impact: Definitive effect on confidentiality of system-wide inputs, wide data.	Impact: Severe loss of assets.	Impact: Severe event impacting the availability of data.	Impact: Extensive regulatory penalties.	Impact: Severe public negative perception.
Likelihood: High number of occurrences.	Likelihood: High number of occurrences.	Likelihood: High number of occurrences.	Likelihood: High number of occurrences.	Likelihood: High motivation.
Low preparedness	Low preparedness	Low preparedness	Low preparedness	Low preparedness
Impact: Minor effect on operations requiring minimal effort to recover.	Impact: Minor loss of assets, adverse impact on revenue less than 5%.	Impact: Minor event impacting the availability, integrity or confidentiality of data.	Impact: Minor regulatory penalties and sanctions.	Impact: Minimal public negative perception requiring little effort/exp
Likelihood: Moderate number of occurrences.	Likelihood: Moderate number of occurrences.	Likelihood: Moderate number of occurrences.	Likelihood: Moderate number of occurrences.	Likelihood: Moderate number of occurrences.
Moderate motivation	Moderate motivation	Moderate motivation	Moderate motivation	Moderate motivation
Moderate controllability	Moderate controllability	Moderate controllability	Moderate controllability	Moderate controllability
Moderate preparedness	Moderate preparedness	Moderate preparedness	Moderate preparedness	Moderate preparedness
Likelihood: Low number of occurrences.	Likelihood: Low number of occurrences.	Likelihood: Low number of occurrences.	Likelihood: Low number of occurrences.	Likelihood: Low number of occurrences.
High preparedness	High preparedness	High preparedness	High preparedness	High preparedness
High preparedness	High preparedness	High preparedness	High preparedness	High preparedness

# FY20 Risk Heat Map

