



State Auditor's Office Fiscal Year 2023 Annual Internal Audit Report

Ninette Caruso
Chief Audit Executive

October 31, 2023

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The Honorable Greg Abbott
Governor, State of Texas
State Capitol Extension, Room
E1.304 Austin, Texas 78701

Dear Governor Abbott:

We are pleased to present the State Auditor's Office Fiscal Year 2022 Annual Report for the University of North Texas System Internal Audit Department.

This report fulfills the requirements set out in the Texas Internal Auditing Act (Texas Government Code, Section 2102) and provides the information in the format prescribed by the State Auditor's Office.

For further information about the contents of this report or to request copies of audit reports, please call (940) 562-1153.

Respectfully,

Ninette Caruso
Chief Audit Executive

cc: UNT System Board of Regents
UNT System Chancellor Williams
Texas State Auditor's Office
Texas Legislative Budget Board
Texas Sunset Advisory Commission

The Texas Internal Auditing Act (Texas Government Code, Section 2102.015: Publication of Audit Plan and Annual Report on Internet) requires that the internal audit plan and the internal audit annual report be posted on the institution's website. Accordingly, the UNT System Internal Audit department has posted this Fiscal Year 2023 Annual Internal Audit Report and the approved Fiscal Year 2024 Audit Plan at the following website: <https://www.untsystem.edu/reports/internal-audit-reference-documents.php>.

The UNT System 2023 Audit Plan outlined the internal audit activities to be performed by Internal Audit during Fiscal Year 2023 in accordance with responsibilities established by the UNT System Regent Rule, the Texas Internal Auditing Act, the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing, and Generally Accepted Government Auditing Standards, consistent with the UNT System Internal Audit Charter.

Audits that were deferred or canceled were approved by the UNT System Board of Regents, and as applicable were carried forward to the Fiscal Year 2024 audit plan. Changes to the audit plan can be found at the following website: <https://www.untsystem.edu/reports/internal-audit-referencedocuments.php>

University of North Texas

University of North Texas Health Science Center University of North Texas Dallas

of the UNT Data Center to
vendor hosted data centers.

the migration plan.
Specific areas included:
Data center strategy,
migration, application
discovery, IT
infrastructure, project
governance and
management and System
Development Lifecycle.

Appendix A: Fiscal Year 2012 Internal Audit Plan

Appendix B: External Quality Assurance Review Report



University of
North Texas System
("UNT System") Enterprise
External Quality Assessment (EQA) Report

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Executive summary



The Internal Audit function is an experienced and well- respected function that has established effective practices overall to with the IIA Standards the relevant requirements of the Generally Accepted Government Auditing Standards, and the relevant requirements of the Texas Internal Auditing Act. We have concluded that the relevant structures, policies, and procedures of the function, as well as the processes by which they are applied, comply with the requirements of the individual *Standards*

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Throughout our assessment, Internal Audit’s knowledge and understanding of risk, as well as collaborative nature, were assessed as a crucial aspect of the quality of the department.

Internal Audit has established a foundation to further mature and modernize its future strategy for delivering added value and insights to the UNT System Enterprise.





The IIA's Standards compliance ratings definitions¹

Generally, conforms to the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied,

¹ Source: The International Standards for the Professional Practice of Internal Auditing

