

# **Administrative and Educational Support Report**

**Office of Internal Audits**

**Annual Action Plan**  
**Annual Assessment Report**

**June 2005 – May 2006**



**Annual Action Plan: June 1, 2005–May 31, 2006**

**Unit:** Office of Internal Audits

**UTPA Mission:** The University of Texas-Pan American (UTPA) serves the higher education needs of a rapidly growing, international, multicultural population in the South Texas Region. The University preserves, transmits and creates knowledge to serve the cultural, civic, and economic advancement of the region and the state. The University provides students advanced instruction in academic programs offered through innovative delivery systems that lead to professional certification, and baccalaureate, master’s and doctoral degrees. Through teaching, research, creative activity and public service, UTPA prepares students for lifelong learning and leadership roles in the state, nation and world community.

**Division:** Office of the President     **Unit Head:** Mike Chrissinger, CIA

**Unit Mission:** The mission of The University of Texas-Pan American Office of Internal Audits is to provide independent, objective assurance and consulting services designed to add value and improve University operations. It helps the institution accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, operational, and governance processes.

**Unit Goal:** Develop an annual audit plan in accordance with the Texas Internal Audit Act and UT System guidelines that evaluate and improve the effectiveness of risk management, control, operational and governance processes.

**Link to UTPA Goal(s):** 3. Improve UTPA’s organization effectiveness

Unit Objective (Action Priority: #1 is highest)	Link to UTPA Objective	Expected Outcome for Unit Objective (AA-Measurable Objective)	Strategy(ies) to Achieve Expected Outcomes	Assessment Criteria, Evaluation Methods for Expected Outcome	New Resources Needed in FY06
Develop an annual audit plan in accordance with the Texas Internal Audit Act and UT System guidelines that evaluate and improve the effectiveness of risk management, control, operational and governance processes. ( 1 )	7	The audit plan will meet the stated requirements and be approved by the Audit Committee.	<ul style="list-style-type: none"> <li>Prepare annual audit plan in accordance with the Act and UT System guidelines.</li> <li>Perform institutional risk assessment to identify high risk areas and include those areas in the</li> </ul>	Review and approval by UT System during the audit plan hearing. Final approval by the Audit Committee.	No additional resources required.

Annual Action Plan, June 1, 2005–May 31, 2006

Unit Objective (Action Priority: #1 is highest)	Link to UTPA Objective	Expected Outcome for Unit Objective (AA-Measurable Objective)	Strategy(ies) to Achieve Expected Outcomes	Assessment Criteria, Evaluation Methods for Expected Outcome	New Resources Needed in FY06
			annual plan.		
Office operations and audit engagements will be performed in accordance with professional audit standards. (2)	7	Evaluated as “Generally Conforms” by the Quality Assurance (QA) Team.	<ul style="list-style-type: none"> <li>• Monitor office operations and staff engagements for conformance to IIA Standards.</li> <li>• Conduct a Quality Assurance Review Follow-Up for further assessment.</li> </ul>	Quality Assurance Review in April 2004 by a QA Team and performed every three years in accordance with the <i>Standards for the Professional Practice of Internal Auditing</i> as promulgated by The Institute of Internal Auditors.	None.
Provide management with independent, objective assurance and consulting services designed to add value and improve University operations. (3)	7	Evaluations of audit activities will receive an overall rating of “Good-Excellent”.	<ul style="list-style-type: none"> <li>• Provide audit clients with customer surveys at the conclusion of audit engagements.</li> </ul>	Compare and evaluate customer surveys to expected outcomes.	No additional resources required.



**Annual Assessment Report: June 1, 2005–May 30, 2006**

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**Link to UTPA Goal(s):** 3. Improve UTPA’s organization effectiveness

Annual Assessment Report, June 1, 2005–May 31, 2006

Unit Objective (Priority: #1 is highest)	Link to UTPA Objective	Expected Outcome	Assessment Criteria, Evaluation Methods	Assessment Results (Use actual data to describe annual performance)	Use of Results (What change was made?)
Develop an annual audit plan in accordance with the Texas Internal Audit Act and UT System guidelines that evaluate and improve the effectiveness of risk management, control, operational and governance processes. (1)	7	The audit plan will meet the stated requirements and be approved by the Audit Committee.	Review and approval by UT System during the audit plan hearing. Final approval by the Audit Committee.	Reviewed and approved by UT System during the August 2005 audit plan hearing. Final approval by the Audit Committee on August 30, 2005.	The audit plan was implemented and quarterly progress reports made to UT System and the Audit Committee.
Office operations and audit engagements will be performed in accordance with professional audit standards. (2)	7	Evaluated as “Generally Conforms” by the Quality Assurance (QA) Team.	Quality Assurance Review in April 2004 by a QA Team and performed every three years in accordance with the <i>Standards for the Professional Practice of Internal Auditing</i> as promulgated by The Institute of Internal Auditors.	Follow-up report issued December 5, 2005 stated that recommended improvements were implemented.	Auditor evaluation forms prepared at the conclusion of each assignment, the UT System audit planning memo was adopted, and a new engagement letter for the Oracle Project consulting services was implemented.
Provide management with independent, objective assurance and consulting services designed to add value and improve University operations. (3)	7	Evaluations of audit activities will receive an overall rating of “Good-Excellent”.	Compare and evaluate customer surveys to expected outcomes.	Eight of 11 client surveys were received for the first six audit engagements of FY 06. All eight gave a rating of Good-Excellent.	Continue to strive for “Good – Excellent” ratings.