

Administrative and Educational Support Report

Office of Internal Audits

Annual Action Plan
Annual Assessment Report

June 2007 – May 2008



Annual Action Plan: June 1, 2007–May 31, 2008

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

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.

University Goal: Optimize institutional effectiveness and efficiency consistent with high quality organizational standards.

Division Objective: Prepare Annual Audit Plan

Unit Objective	Strategy(ies) to Achieve Unit Objective	Measurable Outcome for Unit Objective	Assessment Criteria, Evaluation Methods for Measurable Outcome	New Resources Needed in FY08
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)	Prepare annual audit plan in accordance with the Act and UT System guidelines. Perform institutional risk assessments to identify high risk areas and include those areas in the annual plan.	The audit plan will meet the stated requirements and be approved by the Audit Committee.	Reviewed and approved by UT System during the audit plan hearing. Final approval by the Audit Committee.	No additional resources required.

Annual Action Plan June 1, 2007–May 31, 2008

University Goal:

Optimize institutional effectiveness and efficiency consistent with high quality organizational standards.

Division Objective:

Add value and improve University operations.

Unit Objective	Strategy(ies) to Achieve Unit Objective	Measurable Outcome for Unit Objective	Assessment Criteria, Evaluation Methods for Measurable Outcome	New Resources Needed in FY08
Provide management with independent, objective assurance and consulting services designed to add value and improve University operations. (2)	Provide audit clients with a customer survey at the conclusion of audit engagements.	Evaluations of audit activities will receive an overall rating of "Good-Excellent".	Compare and evaluate customer surveys to expected outcomes.	No additional resources required.

Annual Action Plan June 1, 2007–May 31, 2008

University Goal:

Optimize institutional effectiveness and efficiency consistent with high quality organizational standards.

Division Objective:

Operate in accordance with professional standards

Unit Objective	Strategy(ies) to Achieve Unit Objective	Measurable Outcome for Unit Objective	Assessment Criteria, Evaluation Methods for Measurable Outcome	New Resources Needed in FY08
Office operations and audit engagements will be performed in accordance with professional audit standards. (3)	Monitor office operations and staff engagements for conformance to IIA Standards. Conduct a Quality Assurance Self-Assessment in preparation of Quality Assurance Review.	Evaluated as “Generally Conforms” by the QA Team.	Quality Assurance Review performed every three years in accordance with the <i>International Standards for the Professional Practice of Internal Auditing</i> as promulgated by The Institute of Internal Auditors.	No additional resources required.

FY08 AES Assessment Results Report

UTPA

Admin - Internal Audits

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 Head: Eloy R. Alaniz, Jr.

Division: Division of the President

Intended Outcomes	Means of Assessment & Criteria for Success / Tasks	AES Assessment Results	Use of Result & Follow-Up
<p>Admin - Internal Audits - Annual Audit Plan - We will 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.</p> <p>Outcome Types: Administrative - Fiscal Year 2008</p> <p>Start Date: 06/01/2007</p> <p>End Date: 05/31/2008</p> <p>Outcome Status: Complete</p> <p>Strategies:</p> <ol style="list-style-type: none"> 1. Prepare annual audit plan in accordance with the Act and UT System guidelines. 2. Perform institutional risk assessments to identify high risk areas and include those areas in the annual plan. 	<p>Assessment Method: Reviewed and approved by UT System during the audit plan hearing. Final approval by the Audit Committee.</p> <p>Criterion for Success: The audit plan will meet the stated requirements and be approved by the Audit Committee.</p>	<p>08/28/2008 - FY 2009 Annual Audit Plan developed and reviewed and approved by UT System Audit Office during the audit plan hearing held on August 15, 2008. The Audit Plan was approved by the UTPA Audit Committee on August 28, 2008.</p> <p>Result Type: Criterion Met</p> <p>Next Step: Mark Outcome as Complete</p> <p>Related Documents: UTPA AUDIT PLAN FY 2009_FINAL.pdf</p>	<p>09/30/2008 - Quarterly reports generated to determine progress/status of annual audit plan completion. These reports are presented to the Audit Committee.</p>
<p>Admin - Internal Audits - Add value and improve University operations - We will provide management with independent, objective assurance and consulting services designed to add value and improve University operations.</p>	<p>Assessment Method: Compare and evaluate customer surveys to expected outcomes.</p> <p>Criterion for Success: Evaluations of audit activities will receive an overall rating of "Good-Excellent".</p>	<p>08/29/2008 - We distributed sixteen (16) customer surveys to auditees and we received responses on nine (9) of those. The survey rates audit activities for each engagement as "Excellent", "Good", "Fair", and "Poor" under four (4) categories as follows: Audit Planning, Audit Team, Quality of Audit Report, and General. For</p>	<p>09/30/2008 - Report generated and provided to Audit Committee quarterly during Audit Committee meetings and used by director to evaluate auditor performance and improve office processes.</p>

Intended Outcomes	Means of Assessment & Criteria for Success / Tasks	AES Assessment Results	Use of Result & Follow-Up
<p>Outcome Types: Administrative - Fiscal Year 2008</p> <p>Start Date: 06/01/2007</p> <p>End Date: 05/31/2008</p> <p>Outcome Status: Complete</p> <p>Strategies: 1. Provide audit clients with a customer survey at the conclusion of audit engagements.</p>		<p>FY 2008, 93% of the responses fell under the rating of "Good" to "Excellent".</p> <p>Result Type: Criterion Met</p> <p>Next Step: Mark Outcome as Complete</p> <p>Related Documents: AUDITEVALU.DOC.XLS</p>	
<p>Admin - Internal Audits - Operate in accordance with professional standards - We will perform Office operations and audit engagements in accordance with professional audit standards.</p> <p>Outcome Types: Administrative - Fiscal Year 2008</p> <p>Start Date: 06/01/2007</p> <p>End Date: 05/31/2008</p> <p>Outcome Status: Complete</p> <p>Strategies: 1. Monitor office operations and staff engagements for conformance to IIA Standards. 2. Conduct a Quality Assurance Self-Assessment in preparation of Quality Assurance Review.</p>	<p>Assessment Method: Quality Assurance Review performed every three years in accordance with the International Standards for the Professional Practice of Internal Auditing as promulgated by The Institute of Internal Auditors.</p> <p>Criterion for Success: Evaluated as "Generally Conforms" by the QA Team.</p>	<p>06/01/2007 - On April 20, 2007, a report was issued to President Cardenas by the Quality Assurance Team (QA) who conducted a Quality Assurance Review of the UTPA Internal Audits Office (IA). The objective was to provide reasonable assurance that IA complied with the Institute of Internal Auditor's professional standards and Code of Ethics as well as additional standards imposed by the Texas Internal Auditing Act. The QA team evaluated the audit function at UTPA as "Generally Conforms" with the aforementioned standards.</p> <p>Result Type: Criterion Met</p> <p>Next Step: Mark Outcome as Complete</p>	<p>09/30/2008 - Follow up Quality Assurance Review will be conducted in January of 2009 by external peers. This review is used as a tool to improve office processes and to obtain management's assistance to improve the University's audit function.</p> <p>Follow-Up: 04/01/2009 - Report on QAR follow up will be presented to Audit Committee and utilized by director</p>