

STEPHEN F. AUSTIN STATE UNIVERSITY DEPARTMENT OF AUDIT SERVICES
FISCAL YEAR 2026 ANNUAL AUDIT PLAN

Engagement	Budget	General Objective/Description
Assurance Engagements		
Business Continuity	280	Determine whether Business Continuity Planning is effective to resume business operations timely in the event of a disaster (unit/department level).
Change Management	240	Identify gaps, risks, and areas of non-compliance with university policies and procedures in departments with new leadership.
Contract Administration	320	Gain assurance that University contracts are appropriately administered, authorized, and monitored.
Data Governance Assessment	320	Assess data governance and data strategy. Meets TAC 202.76 requirement.
Executive Travel and Entertainment	280	Gain assurance that travel and entertainment activities and expenditures are conducted in accordance with UT System and University policy.
Research Grants	280	Gain assurance that controls and processes for research grant activities exist and are operating as intended. Assess compliance with applicable requirements.
Scholarship Administration	320	Gain assurance that controls and processes for scholarships exist and are operating as intended. Determine if scholarships are in compliance with donor restrictions, if applicable.
UTS 142 Account Reconciliations and Monitoring	240	Determine compliance with monitoring of account reconciliations and segregations of duties requirements per UTS142.
Advisory Engagements		
Participation on University Committees/Ad-hoc Workgroups	160	Participation on various committees or ad hoc workgroups
Data Analytics/Continuous Auditing Program	440	Develop various data analytics programs and perform continuous review of high risk areas/ controls and/or areas as requested by management.
Responding to Institutional Requests for Information and Advice	80	Hours reserved for responding to requests and inquiries from the campus community.
Academic Affairs	120	Hours reserved for assisting new academic affairs leadership.
Resource Utilization	80	Assist management in identifying non-core activities that consume resources and detract from mission critical functions.
Enrollment Process - Phase 2	200	Assist management in identifying areas for improvement relating to the University's enrollment process. Phase 2

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Residence Life	160	Assist management in identifying areas for improvement relating to Residence Life processes.
Required Engagements		
Contract Management Assessment	40	Assess compliance with Texas Education Code §51.9337 related to State procurement requirements.
NCAA Agreed-Upon Procedures	80	Provide assistance and coordination for external auditors in the performance of the annual NCAA Agreed Upon Procedures for Fiscal Year 2024.
Charter School Financial Statement	40	Provide assistance and coordination for external auditors in the performance of the annual financial statement audit of the Charter School for Fiscal Year 2024.
External Audit Assistance	100	Provide assistance and coordination to external auditors with the SAO, Comptroller's Office, THECB, or federal agencies.
Financial Statement Audit	15	Provide assistance and coordination to external auditors in the performance of the required annual financial statement.
Investigations		
Investigations	80	Intake and triage reports from various sources (i.e. hotline, management, SAO) and investigate as needed.
Reserve		
Special Projects/Emerging Risks	321	Reserve for unanticipated projects and management requests.
Follow-Up		
Follow-Up on Management Action Plans - Internal	300	Follow up on outstanding management action plans.
Development - Operations		
Annual Audit Report - Fiscal Year 2025	40	Report Internal Audit's activities to the Texas State Auditor as required by Texas Internal Auditing Act.
SFA Meetings and Events	100	Attendance at SFA meetings and other events for informational and operational purposes (i.e. semester welcome, service awards, receptions).
Staff Meetings	288	Recurring staff meetings.
Internal Audit Committee	180	Prepare for internal audit committee meetings; attend meetings; prepare minutes and summaries; and engage with current and prospective external members of the committee.

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UT System Meetings	140	UT System Audit Office meetings, including CAE, IAC (non-CPE related), eCase Champion, IT auditors, other meetings not specific to System initiatives.
Technical Support	60	Troubleshooting IT and other workforce issues, including audit software/tools. Reserved for CAE & Assistant CAE.
Quality Assurance and Improvement Plan	300	Perform internal quality procedures and annual internal assessment, Standards gap analysis, participate on assessment teams, updating audit procedures, records management, etc. Required by Standards.
Management and Leadership of the Department	240	Includes hiring, development, budgeting, performance appraisals, administrative duties, leadership, promoting the internal audit department, executive meetings, and all other responsibilities of the CAE/Asst CAE that are not directly attributable to a specific audit project.
Responding to External Requests for Information	20	Requests for reporting from UT System, the SAO, and other external agencies.
Risk Assessment and Fiscal Year 2027 Audit Plan	200	Perform the annual risk assessment and develop the Fiscal Year 2027 audit plan.
Development - Initiatives and Education		
Professional Development	288	Professional development for staff, includes CPE, non CPE, and travel time.
Certifications	60	Time spent on certification study and testing per SFA Audit Manual guidance.
Participation in Professional Organizations	100	Participate in professional organizations (boards, committees).
SFA Audit Strategic Initiatives	80	Development of strategic initiatives in Internal Audit.
Total Budgeted Hours	6,592	