Engagement	Budget	General Objective/Description
Assurance Engagements		
Carryforward - Data Governance	120	Assess data governance and data strategy. Meets TAC §202.76 requirement.
Carryforward - Executive Travel & Entertainment	100	Gain assurance that travel and entertainment activities and expenditures are conducted in accordance with UT System and University policy.
Artificial Intelligence	240	Evaluate the design, implementation, and effectiveness of governance structures, risk management practices, and internal controls related to the use of Artificial Intelligence (AI) technologies. Assess compliance with Texas Administrative Code §219.11.
Allied Health Clinic Operations	320	Gain assurance that clinic operations are in compliance with HIPAA regulations. Determine if instances of non-compliance identified in the external consulting engagement report have been appropriately resolved.
Change Management - Aviation	100	Identify gaps, risks, and areas of non-compliance with university policies and procedures in departments with new leadership.
Change Management - Construction Management	100	Identify gaps, risks, and areas of non-compliance with university policies and procedures in departments with new leadership.
Change Management - DESE Administration	100	Identify gaps, risks, and areas of non-compliance with university policies and procedures in departments with new leadership.
Controlled Assets	240	Gain assurance that controls and processes to protect controlled assets are operating as intended. Determine if policies comply with state regulations.
Employee Off-Boarding	360	Evaluate the effectiveness of processes related to the off-boarding of terminated and transferred employees, including but not limited to, separation documentation, system access, and physical access.
UTS 142 Fiscal Year 2026	120	Gain assurance that controls and processes for the monitoring plan required under UTS 142 are operating as intended. Determine if segregation of duties is appropriate.
Research Security	360	Gain assurance that controls and processes related to export control laws and regulations are compliant. In addition, determine if lab safety protocols are in place and operating as intended.
Advisory Engagements		
Carryforward - Academic Affairs (Registrar)	160	Hours reserved for assisting new academic affairs leadership.

Engagement	Budget	General Objective/Description
Participation on University Committees/Ad-hoc Workgroups	80	Participation on various committees or ad hoc workgroups
Data Analytics/Continuous Auditing Program	600	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.
Athletics - Revenue Share	240	Evaluate the design and effectiveness of financial, compliance, and operational controls over the calculation, authorization, and distribution of funds to student-athletes.
Compliance Function	120	Evaluate the design and operating effectiveness of the institution's compliance function in alignment with best practices.
Digital Accessibility	200	Assess the university's digital environment for compliance with accessibility requirements (e.g., WCAG 2.1) and evaluate the effectiveness of current governance.
SAIR - Policy & Procedure Review	80	Evaluate the completeness and alignment of SAIR's policies and procedures with university standards and regulatory requirements for newly integrated functions.
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 2026.
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 2026.
External Audit Assistance	80	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	200	Triage reports from various sources (i.e. hotline, management, SAO) and investigate as needed.
Reserve		
Special Projects/Emerging Risks	342	Reserve for unanticipated projects and management requests.

Engagement	Budget	General Objective/Description
Follow-Up		
Follow-Up on Management Action Plans	240	Follow up on outstanding management action plans.
IT Asset Management Follow-Up	120	Follow up on outstanding management action plan related to IT Asset Management. Meets TAC §202.76 requirement.
Development - Operations		
Annual Audit Report - Fiscal Year 2026	40	Report Internal Audit's activities to the Texas State Auditor as required by Texas Internal Auditing Act.
SFA Meetings and Events	75	Attendance at SFA meetings and other events for informational and operational purposes (i.e., semester welcome, service awards, receptions.)
Staff Meetings	240	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.
UT System Meetings	100	UT System Audit Office meetings, including CAE, IAC (non-CPE related), eCase Champion, IT auditors, other meetings not specific to System initiatives.
Technical Support	40	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 2028 Audit Plan	200	Perform the annual risk assessment and develop the Fiscal Year 2028 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.

Engagement	Budget	General Objective/Description
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	**6,840**	