



UNIVERSITY OF
TEXAS
ARLINGTON

FISCAL YEAR 2009 ANNUAL INTERNAL AUDIT REPORT

THE OFFICE OF INTERNAL AUDIT
BOX 19112
ARLINGTON, TX 76019-0112
817-272-0150
www.uta.edu/internalaudit



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

TABLE OF CONTENTS

I.	Internal Audit Plan for Fiscal Year 2009.....	3
II.	External Quality Assurance Review.....	5
III.	List of Audits Completed	11
IV.	List of Consulting Engagements and Non-audit Services Completed	66
V.	Organizational Chart	67
VI.	Report on Other Internal Audit Activities.....	68
VII.	Internal Audit Plan for Fiscal Year 2010.....	68
VIII.	External Audit Services.....	69
IX.	Reporting Suspecting Fraud and Abuse.....	69



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Purpose of the Annual Report: To provide information on the benefits and effectiveness of the internal audit function. In addition, the annual report assists central oversight agencies in their work planning and coordinating efforts.

I. Internal Audit Plan for the Fiscal Year 2009

FINANCIAL AUDITS	BUDGETED HOURS
FY 2008 -- Financial Statement Audit	500
FY 2009 -- Financial Statement Audit (Interim)	200
Presidential Housing, Travel & Entertainment Expense Audit	120
Joint Admission Medical Program "JAMP" (Biennial Requirement)	80
NCAA Financial Audit	180
<i>Financial Audits Subtotal</i>	<u>1,080</u>
OPERATIONAL AUDITS	
Campus Security/Emergency Preparedness Audit, including Clery Act	300
Controls Over Cash Collection Areas and Security of Credit Card Information	600
Follow-Up on FY 08 Health Services Audit	160
Disability Services	220
Registration Process	300
Change In Management Audits	40
<i>Operational Audits Subtotal</i>	<u>1,620</u>
COMPLIANCE AUDITS	
UTS 166 -- Cash Management and Cash Handling Policy	200
Student Fees Audit	350
Advanced Technology Program/Advanced Research Program (ATP/ARP)	140
NCAA Compliance Audit – Eligibility	160
EHS: Review of High-Risk Areas, Chemical Safety	2500
Construction and Renovation Projects Review Against THECB Requirements	200
Governance	120
UTS 165 – Digital Sensitive Data	140
Compliance with Payment Card Industry (PCI) Data Security Standards	200
<i>Compliance Audits Subtotal</i>	<u>1,760</u>
INFORMATION TECHNOLOGY	
Profile System Development	300
ACL Exception Reporting with Focus on Payroll & Payables	100
UTA 165 – IT Systems Change Management Audit	140
<i>Information Technology Subtotal</i>	<u>540</u>
FOLLOW-UP AUDITS	
IT Follow-Up Audits	120
Follow-Up Audits (Non IT-Related)	200
<i>Follow-Up Audits Subtotal</i>	<u>320</u>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

AUDIT PROJECTS	
UT System Requests	300
FY 2010 Audit Plan Preparation	160
Annual Internal Audit report	60
Procurement Card Continuous Auditing-ACL	160
Special Requests-Audits	150
Special Requests – Consulting	130
Police Security Staffing Review	200
Quality Assurance Review	160
ACL Training	40
Internal Audit and Institutional Compliance Committees	100
Investigations	160
Website Updates and TeamMate Procedures	200
Reserve for other Special Requests	260
<i>Other Projects Subtotal</i>	<u>2,080</u>
Total Audit Hours	7,400

Explanations of Deviations from Work Plan:

There were 32 priority audits identified within the FY 09 Work Plan. Of these, 28 were completed, in progress, or on-going as of August 31, 2009. Of the remaining priority audits, the Controls Over Cash Collection Areas and Security of Credit Card Information; Registration Department Processes Review; Construction Renovation Projects/Review Against THECB Requirements; and Student Fees Audits were moved to the Fiscal Year 2010 Work Plan with approval of the audit committee. The approval was given based upon the risk assessment for these areas and in consideration of timing for the audit. For example, the Construction Renovation Projects/Review Against THECB Requirements was postponed because a new facilities inventory management software will be implemented in the Fall of 2009. The committee also felt that more appropriate timing of the Student Fees audit would be in FY 2010 based upon recent changes to the student fee allocations. At the request of management, the Fiscal 2009 Work Plan included a consulting review of Police staffing levels, but based upon the economic turn-down, the audit committee requested that this consulting project not be performed. The Internal Audit Department also completed a Financial and Operational Audit of the Police Department which was at the request the UT System Chancellor.

The “Audit Projects” category includes hours allocated for a Police Security Staffing Level Review. The Police Security Staffing Level was originally categorized as consulting; however, UT System directed in mid-June that institutions audit the financial and operational internal controls of police departments. This financial and operational audit was, therefore, substituted for the Police Staffing Level audit mentioned above.

The plan’s status and accomplishment was reviewed with the Audit Committee at the August 27, 2009 committee meeting.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

II. External Quality Assurance Review

UT Arlington's Department of Internal Audit completed a Quality Assurance Review in May 2009. The report is as follows:



THE UNIVERSITY OF TEXAS AT TYLER
3900 University Boulevard, Tyler, TX 75799 (903) 566-7114
Office of Audit Services

May 21, 2009

Mr. Ken Schroeder
Director of Internal Audit
The University of Texas at Arlington

We have completed the external quality assurance review of the Department of Internal Audit of The University of Texas at Arlington (UTA) that you requested. This review was conducted May 19-22, 2009, and covered departmental activities from 2006 through the date of our work. Members of the review team were: Kathryn Kapka, The University of Texas at Tyler, Scott Pierce, Georgia Southern University, and Paul Tyler, The University of Texas at San Antonio.

Executive Summary

There are three levels of conformance with the standards which are: generally conforms, partially conforms, and does not conform. In our opinion, the Department of Internal Audit **generally conforms** with the standards in all areas. All members of management interviewed were complimentary of Internal Audit and its interaction with audit clients throughout The University. This level of satisfaction was reflected in the audit committee and audit client surveys we reviewed.

Introduction

The Internal Audit Charter approved by the Institutional Audit Committee requires the Department of Internal Audit to maintain auditing standards consistent with those established by the Institute of Internal Auditors (IIA), Generally Accepted Governmental Auditing Standards (GAGAS) and The Texas Internal Auditing Act, which require an external assessment to be performed at least once every three years by a qualified, independent reviewer or review team from outside the organization. This report represents the results of the external quality assurance review we conducted using the IIA Quality Assessment Manual as a guide. Our objective was to assess the level of the Department of Internal Audit's compliance with the standards. Following is our report, which includes your responses to our observations.

Scope



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

The scope of our review included:

- Self-assessment materials prepared by senior audit staff members, including the audit charter, audit manual and other organizational materials.
- The previous external quality assurance review issued May 25, 2006 and the follow-up report issued January 25, 2008.
- Review of the 2009 self-assessment report prepared by the Director of Internal Audit;
- Interviews with the Audit Committee and key administrators at The University who are responsible for some of the more significant areas subject to audit;
- Review of audit client surveys to determine satisfaction with the audit work performed by the Department;
- Interviews with the Director and his staff;
- Examination of a sample of work papers and reports produced by the Department; and
- A comparison of the Department's audit practices with the Standards.

Conclusion

The rating system that was used for expressing an opinion for this review provides for three levels of conformance: generally conforms, partially conforms, and does not conform. “Generally Conforms” means that the System has policies, procedures, and a charter that were judged to be in accordance with the *Standards*; however, opportunities for improvement may exist. “Partially Conforms” means deficiencies, while they might impair, did not prohibit Internal Audit from carrying out its responsibilities. “Does Not Conform” means deficiencies in practice were found that were considered so significant as to seriously impair or prohibit Internal Audit in carrying out its responsibilities.

The following table contains our analysis of how the Department of Internal Audit at The University of Texas at Arlington’s activities conform to each section of the *Standards*.

Standard Type and Description	Opinion
<i>Attribute Standards</i>	
1000 - Purpose, Authority, and Responsibility	Generally Conforms
1100 - Independence and Objectivity	Generally Conforms
1200 - Proficiency and Due Professional Care	Generally Conforms
1300 - Quality Assurance and Improvement Program	Generally Conforms
<i>Performance Standards</i>	
2000 - Managing the Internal Audit Activity	Generally Conforms
2100 - Nature of Work	Generally Conforms
2200 - Engagement Planning	Generally Conforms
2300 - Performing the Engagement	Generally Conforms
2400 - Communicating Results	Generally Conforms
2500 - Monitoring Progress	Generally Conforms
2600 - Resolution of Senior Management's Acceptance of Risks	Generally Conforms
The Institute of Internal Auditors' <i>Code of Ethics</i>	Generally Conforms



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Department Strengths Observed:

As part of the Quality Assurance Review process, we noted certain strengths, as discussed below.

- Executive Management views the Department of Internal Audit as a professional organization committed to providing value-added services. The effectiveness of the Department's recommendations, the thoroughness of the audit process, and the professionalism of the staff were recurring themes throughout the review. Our review noted control strengths demonstrated by the department, which should be continued in the future. These strengths include:
 - The establishment of routine Internal Audit staff meetings;
 - Continuous communication throughout the audit; and
 - Recommendations in areas of risk key to University operations.
- Our review of the department noted several instances of value-added service to The University and demonstrated best practices. Specifically:
 - Senior Management from Intercollegiate Athletics and Health Services expressed their appreciation for Internal Audit's assistance with compliance and certification standards.
 - Executive Management expressed appreciation for the audit recommendation follow-up process as it provides assistance in ensuring timely implementation and corrective action by management, which contributes to the overall control environment of The University.
 - Independence forms were completed at the beginning of each project to ensure staff understood the importance of objectivity and independence.
- The department staff demonstrated a high level of professionalism. We specifically noted:
 - A strong desire for professional growth;
 - Involvement of the Director and staff in professional organizations;
 - A commitment to providing value-added services.

Opportunities to Strengthen Operations

The following are our comments related to general observations and best practices related to specific individual standards which comprise each of the sections of the *Standards* listed above:

1. Efforts should be continued to integrate IT auditing within each audit engagement. The skills of the IT auditor should be utilized during the planning, risk assessment, and performance of IT audit field work as it pertains to engagement objectives (IIA 2300).



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Response: Our Information Systems Auditor has developed an internal control questionnaire specifically addressing IT related controls which we will begin using in future non-technical audits, as appropriate. We will involve our IS auditor to assist in identifying, evaluating, and documenting sufficient information during the planning, risk assessment, and field work phases of the audit and document this activity within our working papers.

Target Date: All future audit engagements.

2. During the review of several audit projects and resulting reports, the QAR team noted that improvements could be made in the audit report format as follows:

- The audit engagement scope must be clearly defined with regard to purpose and time frame in order to satisfy the audit objectives (IIA 2220).

Response: Going forward, the audit scope section of our audit reports will include the audited activities time period along with the purpose, nature and extent of audit tests performed. We will also include as statement that answers the question why the audit was done.

Target Date: Ongoing.

- Efforts should be made to improve timeliness of reports by decreasing the time period between end of fieldwork and report issuance.

Response: Timeliness of report issuance is a major goal and in order to achieve improvement, we will strive to:

- *Complete a draft of the audit report within 5 business days of field work completion.*
- *Hold exit conference meetings within 10 days of field work completion.*
- *Get management responses to report recommendations within 10 business days following the exit conference.*
- *Issue reports within 30 days of field work completion.*

Target Date: Ongoing.

- Reference should be made in the report to standards under which the audit was performed, i.e. Generally Accepted Governmental Auditing Standards (GAS 8.30).

Response: We will include a statement in the Scope and Methodology Section of our audit reports that the audit was conducted in accordance with Generally Accepted Governmental Auditing Standards.

Target Date: Ongoing.

- The Executive Summary portion of the audit report could be expanded to include the most critical audit observations and more clearly express the auditor's opinion of the overall results.

Response: We will strive to clearly express significant observations and audit findings in the Executive Summary in support of our overall engagement conclusions. Additionally, some of the boilerplate will be removed to give the reader a quick summary of the audit.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Target Date: Ongoing.

3. The Chief Audit Executive (CAE) must establish policies and procedures to guide the internal audit activity (IIA 2040). The Internal Audit Department's existing Audit Manual should be enhanced to reflect current practices, especially in areas of risk assessment, engagement planning, and training.

Response: Policies and procedures have been established to guide the internal audit activity through our Audit Manual and we will continue to keep the manual current through periodic on-going reviews. As suggested, we will enhance our documentation concerning how we handle risk assessments, engagement planning and training.

Target Date: August 31, 2009 and Ongoing.

4. Effective January 2009, the Standards require the CAE to discuss the definition of internal auditing, the Code of Ethics, and the Standards with senior management. We recommend that this training occur during a meeting of the Institutional Audit Committee (IIA 1010).

Response: The definition of internal auditing, the Code of Ethics, and the Standards, as suggested, will be discussed in an upcoming Institutional Audit Committee Meeting.

Target Date: June 18, 2009.

5. Opportunities to strengthen personnel within the Internal Audit Department include, but are not limited to:

- Continue to improve skill set of audit staff by providing specific training related to the higher education environment;

Response: We will continue to look for training opportunities in higher education that our staff can participate in at reasonable cost. We will consider the possibility of training offered by the "College of Business Management Institute" sponsored by the Southern Association of College and University Business Officers. Also, we will develop a training plan to take advantage of training webinars on subject matter pertaining to our planned audits. We would also want to be invited to participate in training sessions that UT System's Accounting Department holds with the Institutional Accounting Departments on the Annual Financial Statement Processes.

Target Date: September 30, 2009.

- Continue to strengthen relationships with campus personnel; and

Response: With the size of our University and how spread-out the campus is, it is important that we seek to be represented in appropriate committees or working groups, even if the representation is in an unofficial capacity. At some Universities, the Internal Audit Director is invited in an ex-officio capacity and is included in University VP and or Director Level meetings, as a means of strengthening relationships and staying abreast



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

of University plans and initiatives. This has been discussed with the University President and possible options will be explored.

Target Date: August 31, 2009.

- The Director should consider reducing participation in conducting detailed field work and transition towards more of an administrative role.

Response: The Director will develop a plan to enhance the organization of the department by shifting more responsibilities for conducting audit engagements to other members of our department. Part of this plan will include the development of an Associate Director position and creating additional auditor levels (e.g. Staff Auditor I & II and Senior Auditor I and II). Also, a lesser amount of time will be included in the Director "direct audit hours" category in the Fiscal Year 2010 Audit Work Plan to allow for a more administrative role.

Target Date: August 31, 2009.

We appreciate the cooperation and assistance provided to us throughout the course of our review by the Director and staff of the Internal Audit Department, the Institutional Audit Committee, and key administrators of The University.

Sincerely,

Kathryn W. Kapka, CPA, CIA, CGAP
Director of Audit Services
The University of Texas at Tyler
Team Leader

Team Members:

Scott Pierce, CIA, CFE
Director, Office of Audit and Advisory Services
Georgia Southern University

Paul Tyler, CIA
Director, Office of Auditing and Consulting Services
The University of Texas at San Antonio



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

III. List of Audits Completed

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented. ¹	Fiscal Impact/Other Impact
08-05	03/01/09	UT Arlington Health Services Follow-up Report	<p>This was a follow-up report to the Health Services audit from May 2008, which included numerous significant findings and therefore involved extensive follow-up. The objective of the audit is to provide assurance that an adequate system of internal controls exists and that UT Arlington is in compliance with applicable policies, procedures and regulations that could have a significant impact on operations.</p> <p>(Some aspects of HIPAA regulations were examined during this audit, but this audit was not conducted to provide assurance of compliance with all HIPAA rules and regulations.)</p>	<p><u>1) Vaccine List:</u> We recommend that the list of approved vaccines in the Nursing Clinical Policy & Procedure Manual be updated to match the standing delegation order approved by the delegating physician.</p> <p><u>2) Delegation of Prescriptive Authority:</u> We recommend that the Collaborative Practice Agreements be modified to state that Dangerous Drugs are authorized to be prescribed by the</p>	<p>Implemented</p> <p>Implemented</p>	<p>Reduce risk of Non-Compliance with University Policy and regulations.</p> <p>Reduce risk of Non-Compliance with University Policy and regulations.</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>physician prior to the prescribing of a controlled substance and the physician needs to provide evidence of his approval of the controlled substance by signing the patient medical record. Additionally, the pharmacy should strengthen controls so that prescriptions for controlled substances are not filled without the signature of the consulting physician.</p> <p><u>5) Written Quality Assurance Plan:</u> We recommend that UT Arlington Health</p>	Implemented	Reduce risk of Non-Compliance with University Policy and



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>Nurses (APNs) identify the supervising/delegating physician when issuing a prescription so that the proper supervising/delegating physician is included on the prescriptions processed by the pharmacy.</p> <p><u>8) Staff Charges for Services:</u> We recommend that the practice of free or discounted services to Health Services staff be stopped immediately. All UT Arlington staff, irrespective of being a Health Services</p>	Implemented	Reduce risk of Non-Compliance with University Policy and regulations.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>employee, is required to pay all co-payments/patient responsibility for services utilized at Health Services as they would at an outside healthcare provider.</p> <p><u>9) Documentation of Medical Record:</u> The medical visit charts should document the patient's complaints, assessment and treatment plan according to 22 TAC §165.1. Every prescription even if it is only a sample should be supported with reasonable diagnosis</p>	Implemented	Reduce risk of Non-Compliance with University Policy and regulations.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>and assessment.</p> <p><u>10) Collaborative Practice Agreements – Mental Health:</u> We recommend that new Collaborative Practice Agreements be developed for both of the mental health nurse practitioners. These agreements should state the alternate and back-up physicians. They should also be prepared accurately and any amendments should be signed by all parties involved.</p> <p>The Health Services Director should also</p>	Implemented	Reduce risk of Non-Compliance with University Policy and regulations.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>review the Collaborative Practice Agreements for all Advance Practice Nurses/Nurse Practitioners (mental health & health services) on an annual basis.</p> <p><u>11) Immunization Inventory:</u> We recommend that the control of the vaccine inventory be centralized at the Immunization Clinic and the nurse at this clinic should keep an adequate record of the stock of vaccines going in and</p>	Implemented	Reduce risk of Non-Compliance with University Policy and regulations.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>out of the clinic. The quantity of vaccine purchased must be communicated between the pharmacy and Immunization Clinic.</p> <p><u>12) Patient Handling of Medical Record;</u> We recommend that Health Services stop the practice of allowing the patients to carry their medical records to the pharmacy/cashier when they check out. If a prescription is issued, we suggest that the attending nurse walk the patient over to the pharmacy with their</p>	Implemented	Reduce risk of Non-Compliance with University Policy and regulations.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>medical record.</p> <p><u>13) Critical Positions - No back-up personnel:</u> Back-up training should be started at Health Services as soon as possible. All critical jobs should have a second employee trained to perform the position duties.</p>	<p>Incomplete/Ongoing -- Revised Implementation Date: 9/1/2009. Management confirmed that all jobs with the exception of the Accountant III have some form of back-up. Health Services is approved to hire a replacement Support Specialist II for the front office. The management's plan is to hire someone capable of learning the Accountant III's specific duties or using a current employee for</p>	<p>Reduce risk of Non-Compliance with University Policy and regulations.</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>14) Counter-signature of Reviewed Charts by Physician: We recommend that the delegating physician adhere to the requirements of 22 TAC §193.6 by assuring he countersigns all charts he reviews.</p> <p>15) Blue Cross Blue Shield Contract Amounts:</p>	<p>this purpose and back filling with the replacement hire. Therefore, this recommendation is still considered in progress.</p> <p>Implemented</p> <p>Implemented</p>	<p>Reduce risk of Non-Compliance with University Policy and regulations.</p> <p>Reduce risk of Non-Compliance with University</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>UT Arlington Health Services should acquire the Blue Cross/Blue Shield's contract amounts to ensure that correct amounts are being reimbursed to the University.</p> <p><u>16) Lost Patient Insurance Records;</u> UT Arlington Health Services should exercise great care in the area of medical records in the future. All medical records should be kept for a period as stated in the record retention policy. Additionally, management should</p>	Implemented	<p>Policy and regulations.</p> <p>Reduce risk of Non-Compliance with University Policy and regulations.</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>develop and implement procedures on medical record storage and security to ensure medical records are not lost or misplaced.</p> <p><u>17) Lack of Employee Job Description:</u> Management should write a job description for the functions related to the Support Specialist II who works directly with United Health Care. This will allow the employee to fully understand the duties of her job.</p> <p><u>18) Lack of Segregation of Duties</u></p>	<p>Implemented</p> <p>Implemented</p>	<p>Reduce risk of Non-Compliance with University Policy and regulations.</p> <p>Reduce risk of Non-Compliance</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p><u>in Insurance Billing Cycle:</u> In order to have proper segregation of duties, Health Services should segregate the duties of filing claims and posting payments and ensure that these two functions are performed independently.</p> <p><u>19) Drug Disbursements – Mental Health:</u> It is recommended that inquiry be made of the mental health nurse practitioners to ensure they are aware of the requirements contained</p>	Implemented	<p>with University Policy and regulations.</p> <p>Reduce risk of Non-Compliance with University Policy and regulations.</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>in 22 TAC §222.6. Additionally, a review process should be established, possibly by the pharmacy, to ensure that prescriptions issued for controlled substances do not exceed a period of 30 days and that refills are not included on new prescriptions so that in order to obtain a refill, the patient must see the nurse practitioner and the delegating physician is consulted.</p> <p><u>20) Record Retention Period:</u> We recommend that the record retention</p>	Implemented	Reduce risk of Non-Compliance with University Policy and



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>policy for the Mental Health Clinic of Health Services be revised and that communication be made with UT Arlington's Record Retention Program Coordinator, to update the information on the University's record retention schedule to include the retention period for both psychological and psychiatric files in addition to medical records.</p> <p><u>21) Disposal of Expired Drugs:</u> Management should</p>	<p>Incomplete/Ongoing -- Revised Implementation Date:</p>	<p>regulations.</p> <p>Reduce risk of Non-Compliance with University</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>procure a reverse disposal contract with a vendor for the proper removal and destruction of out-of-date prescription drugs.</p> <p><u>22) Counseling Area:</u> Pharmacy personnel should conduct client</p>	<p>9/1/2009. In September 2008, a contract was entered into between the UT Arlington Health Center and a vendor named National Pharmaceutical Returns (NPR), based in Iowa. However, the services under this contract are unexecuted. As long as the expired drugs remain in the premises, it poses a liability for UT Arlington Health Services. Therefore, this recommendation is considered in-progress.</p> <p>Incomplete/Ongoing – Revised Implementation Date:</p>	<p>Policy and regulations.</p> <p>Reduce risk of Non-Compliance with University</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>counseling in a location more suitable for confidential patient counseling that will not allow patient access to prescription drugs.</p> <p><u>23) Electronic Data Transmissions:</u> Health Services should</p>	<p>9/1/2009. A private counseling area has not yet been created in the pharmacy. However, the management is in discussion with Facilities Management concerning this subject and is obtaining cost estimates. The current practice of private counseling has not changed since the original audit. However, in the current counseling area patients do not have immediate access to any drugs.</p> <p>Incomplete/Ongoing – Revised Implementation Date:</p>	<p>Policy and regulations.</p> <p>Reduce risk of Non-Compliance with University</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		implement the recommendations of the Department of Health & Human Services as noted above. Additionally, at a minimum, they should limit the sensitive and confidential information sent via email and work with the HIPAA Security Officer and the Office of Information Technology to establish methods for encryption of all email that contains sensitive and confidential information.	9/01/2009. Management agreed that the emails are not encrypted at this point in time. The management communicated to all Health Services staff regarding the importance of not sending patient confidential information through emails. However, there is not a fool proof way to monitor that all staff are in compliance. The management at Health Services is under the impression that the Office of Information Technology (OIT) is	Policy and regulations.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>			currently working on an email encryption system for the campus. However, we learned from the Director at OIT that their initiative focused only on compliance with FERPA and UT System policies. Accordingly, OIT implemented an email encryption system which encompassed only emails being sent to students in their UTA email id. This email encryption system is enabled only for certain academic units on the campus. Health Services is not included	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>			<p>in this system. The OIT Director stated that an email encryption system can be made available for Health Services based on their needs.</p> <p>Since it is important that Health Services be in compliance with HIPAA, Health Services management should take the initiative to work with OIT to establish methods for encryption of all emails that contain sensitive and confidential information.</p>	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>24) Proper Back-up Procedures: For both the PyraMed and the Pharmacy computer software systems, management should determine if the information contained therein is deemed as "mission critical." If so, proper back up procedures should be performed on both systems as required and the backup should be stored off site as addressed by 1 TAC §202.74. Periodically, restoration of the backup information should be performed to</p>	Implemented	Reduce risk of Non-Compliance with University Policy and regulations.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented. ¹	Fiscal Impact/Other Impact
(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>ensure that if necessary, the information can be obtained when needed. The Health Services Information Specialist should discontinue backing up the PyraMed system to the UT Arlington "K" drive and should consult with OIT concerning alternate methods to back up a system</p> <p><u>25) Location of Servers:</u> With HIPAA concerns and sensitive information that is stored on the five servers located in Health Services, it is</p>	Implemented	Reduce risk of Non-Compliance with University Policy and regulations.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	<i>(UT Arlington Health Services Follow-up Report continued)</i>		<p>imperative that management ensure that the servers get moved to the Arlington Regional Data Center in the very near future.</p> <p><u>26) Revised Wording on Collaborative Practice Agreements:</u> The Collaborative Practice Agreements for each of the mental health nurse practitioners should be revised to include vocabulary that indicates that drug samples for controlled drugs may also be distributed. General wording such as "the</p>	Implemented	Reduce risk of Non-Compliance with University Policy and regulations.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-05)	(03/01/09)	(UT Arlington Health Services Follow-up Report continued)		nurse practitioner may accept, sign for and distribute prescription drugs samples" may be more appropriate.		
08-08	08/06/09	Governance Review	To assess and make appropriate recommendations for improving the governance process as required by IIA's Performance Standard 2110, which states that the internal audit activity should assess and make appropriate recommendations for improving the governance process in its accomplishment of the following objectives: A - Promoting appropriate ethics and values within the organization. B -- Ensuring effective	1) We recommend that this audit report be reviewed and discussed by the President's executive cabinet to prioritize the above areas and to discuss ways to improve in these control areas. Some of the lower ratings may be due to inadequate communication to members of management and the campus community. Consideration should	Incomplete/Ongoing: Target Implementation date 10/15/2009.	To ensure Governance procedures are in accordance with System policy



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-08)	(08/06/09)	<i>(Governance Review Continued)</i>	<p>organizational performance management and accountability.</p> <p>C-- Effectively communicating risk and control information to appropriate areas of the organization.</p> <p>D -- Effectively coordinating the activities of and communicating information among the board, external and internal auditors, and management.</p>	<p>be given to putting up a comprehensive web site that brings all of the Governance types of activities under one umbrella.</p> <p>2) Consideration should be given to developing a communication that could be sent to suppliers, contractors, and customers explaining the University ethics policies and providing information on who to contact should potential ethics violations be noticed.</p>	<p>Incomplete/Ongoing: implementation date 2/10/2010.</p>	<p>To ensure Governance procedures are in accordance with System policy</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented. ¹	Fiscal Impact/Other Impact
(08-08)	(08/06/09)	<i>(Governance Review Continued)</i>		3) We recommend that a Committee or a person be identified, who would be responsible for the monitoring, review, and management of the completed conflicts of interest statements and the conflict of interest policy as a whole for the University. We also recommend that the management at UT Arlington formalize the plan for the review and monitoring of the completed COI disclosure forms; and development of management plans if	Incomplete/Ongoing: Target Implementation Date 12/15/2009.	To ensure Governance procedures are in accordance with System policy



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-08)	(08/06/09)	<i>(Governance Review Continued)</i>		any conflict of interest issues arise, similar to what the Committee on Research Integrity (CRI) does.		
08-09	02/09/09	Payroll and Payables Data Files	To perform a best practice audit analysis of payroll and accounts payable data files to detect potential indications of error, irregularities, or fraud in accordance with the Fiscal Year 2009 Audit Plan.	No instances of duplicate disbursements or salary payments, disbursements to fictitious vendors or employees, or missing purchase orders. Errors were however detected in the management of leave balances and bank account number for direct deposit of salary, which resulted in the following recommendations: 1) Ensure accurate	Incomplete/Ongoing:	To disclose fraudulent activity and ensure policies and procedures are being followed accurately To disclose



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-09)	(02/09/09)	<i>(Payroll and Payables Data Files Continued)</i>		<p>updating of leave balances. Periodically review employees with negative leave balances, investigate causes, and implement corrections.</p> <p>2) Periodically review vacation leave usage. Identify employees who have not taken vacation leave for a fiscal year and confirm correctness with the department head.</p> <p>3) Review employees having the same bank account numbers used for direct deposit of salary payments.</p>	<p>The Office of Human Resources will implement all recommended actions by 3/06/2009.</p> <p>HR will implement the recommended actions for the fiscal year ending 8/31/2008 by 3/06/ 2009. The fiscal year ending 8/31/2008 will be reviewed by 9/15/2009.</p> <p>Payroll Services has requested the report on 2/11/2009. The decision to implement the request for a new</p>	<p>fraudulent activity and ensure policies and procedures are being followed accurately</p> <p>To disclose fraudulent activity and ensure policies and procedures are being followed accurately</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-09)	(02/09/09)	(Payroll and Payables Data Files Continued)			report lies with the administration at UT Austin. The request will be implemented based on the hierarchy of other requests and UT Austin's determination of the best usage of their resources. Removal of banking information has been implemented.	
08-16	07/28/09	IT Systems Change Management	To provide reasonable assurance that the university has implemented a systems change management process in accordance with UTS 165 – <i>UT System Information Resources Use and Security Policy, Section 6: Change Management</i> , which ensures that information resources are protected against	1 (A) The OIT should formally approve a change management standard that will apply to both the centrally managed applications at OIT and the applications being maintained by all other campus departments.	Incomplete/Ongoing: Target Implementation Date 2/31/2009. The MyMav 9.0 upgrade will be completed on 10/ 26/2009. The MyMav upgrade is an extremely large, complex, and time consuming effort for	To ensure network accessibility and systems are secure and policies and procedures are being followed accurately



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented. ¹	Fiscal Impact/Other Impact
(08-16)	(07/28/09)	<i>(IT Systems Change Management Continued)</i>	unauthorized modification before, during, and after system implementation	<p>(B) The OIT should publish these standards to the entire campus departments that support information resources, and provide training if needed.</p> <p>2 (A) The functional lead should document test plans by defining the test conditions, steps, and expected and actual results. This documentation should be attached to the</p>	<p>the development and change control staffs. Target implementation dates for findings number one to five were estimated based on the need to allow the Enterprise Information Services (EIS) department to successfully complete the audit item and the MyMav 9.0 upgrade.</p> <p>Incomplete/Ongoing: Target Implementation Date 12/31/2009.</p>	To ensure network accessibility and systems are secure and policies and procedures are being followed accurately



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented. ¹	Fiscal Impact/Other Impact
(08-16)	(07/28/09)	<i>(IT Systems Change Management Continued)</i>		<p>change request record to support the extent of testing performed. (B) Developers should review the test plan and add more conditions (if necessary) to ensure that comprehensive testing will be undertaken. (C) The change control analyst should ensure that the test plan is included in the change request documentation prior to migration of the modified module to the QA and production environment.</p> <p>3 (A) The change control analysts should</p>	<p>Incomplete/Ongoing: Target Implementation</p>	<p>To ensure network accessibility and</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-16)	(07/28/09)	<i>(IT Systems Change Management Continued)</i>		<p>ensure that technical and migration reviews for each change request are documented by affixing the names of responsible individuals. (B) The change control analysts should ensure that all the items in the review checklist are performed by indicating the responsible persons in the migration request form.</p> <p>4 (A) OIT should define and document the criteria regarding the appropriate documentation requirements for code</p>	<p>Date 10/31/2009.</p> <p>Incomplete/Ongoing: Target Implementation Date 10/31/2009.</p>	<p>systems are secure and policies and procedures are being followed accurately</p> <p>To ensure network accessibility and systems are secure and policies and procedures are being followed</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-16)	(07/28/09)	<i>(IT Systems Change Management Continued)</i>		<p>modification, data fixes, and other changes to the production environment. (B) OIT should consider developing a technical specification form to document any changes not related to change of codes. (C) The change control analysts should ensure that each change request is supported by a migration request form and technical specification document, if applicable.</p> <p>5 (A) OIT should formalize a standard for</p>	<p>Incomplete/Ongoing: Target Implementation</p>	<p>accurately</p> <p>To ensure network accessibility and</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented. ¹	Fiscal Impact/Other Impact
(08-16)	(07/28/09)	<i>(IT Systems Change Management Continued)</i>		back out planning that will document specific procedures on how to revert to the previous working version of the application and the restoration of data in case of a failed implementation. The standard should also define which type of change requests would need a back out plan. (B) The change control analyst should require a back out plan for each important and major change request prior to implementation to the production environment.	Date 11/30/2009.	systems are secure and policies and procedures are being followed accurately



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(08-16)	(07/28/09)	<i>(IT Systems Change Management Continued)</i>		6 (A) The Information Security Office should create a process that would allow the EIS and user management to periodically review the access rights and permissions of user IDs in the DEV, TEST, and QA instances. (B) User IDs of inactive and retired employees in the <u>non-production instances</u> should be disabled immediately. (C) The EIS and user management should ensure that only authorized accounts are given access to test data with real information. (D) Vendors and	Incomplete/Ongoing: Target Implementation Date 8/31/2010.	To ensure network accessibility and systems are secure and policies and procedures are being followed accurately



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented. ¹	Fiscal Impact/Other Impact
(08-16)	(07/28/09)	<i>(IT Systems Change Management Continued)</i>		consultants should be clearly identified and be given limited access to the test data. Once a specific vendor job is completed, these IDs should be immediately disabled. 7) Passwords used to access databases with sensitive information such as social security and credit card numbers should be regularly changed according to the university's password policy.	Incomplete/Ongoing: Target Implementation Date 8/31/2010.	To ensure network accessibility and systems are secure and policies and procedures are being followed accurately
08-17	11/24/08	FY 08 Annual Financial Report	Annual Financial Reports (AFRs) and related footnote information are prepared by the financial reporting officers at each UT institution and UT System	We recommend that the procedures for performing the fiscal year end sub-	Not Implemented: Management response is as follows: "We feel the way the current version of the Policy on	Reduce the risk of financial misstatement through improved controls.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented. ¹	Fiscal Impact/Other Impact
(08-17)	(11/24/08)	<i>(FY 08 Annual Financial Report continued)</i>	Administration in accordance with accounting and financial reporting requirements promulgated by UT System policy and the Texas Comptroller of Public Accounts to be included in the UT System Consolidated AFR. The AFRs for the UT institutions and UT System Administration do not include footnotes, which would be necessary for the AFRs to be in accordance with generally accepted accounting principles. In addition, certain supporting documents and accounting information which were used to prepare the UT institutions' AFRs are not available at the UT institutions, but are maintained at UT System Administration. The Controller's Office of UT System	certifications be modified and documented to include: a) sending the sub-certifications to an appropriate level of account holder (possibly at the departmental level) b) sending the sub-certification requests to allow recipients sufficient time to complete by the deadline and then OABS should follow-up on outstanding sub-certifications to ensure receipt of an adequate amount prior to	the Annual Financial Report is written supports the high level sub certification process that we currently use. We have a separate process which works year-round to review the departmental files to determine whether the accounts are reconciled. We feel this process, which involves our personnel actually reviewing departmental reconciliations, provides us more assurance than the certifications would provide.	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented. ¹	Fiscal Impact/Other Impact
(08-17)	(11/24/08)	<i>FY 08 Annual Financial Report continued</i>	Administration consolidates AFRs from all UT institutions and UT System Administration and prepares appropriate footnotes and other related disclosures so that the UT System Consolidated AFR is prepared in accordance with generally accepted accounting principles. The information included in the institution's AFR and related footnote information, which is available at the institution, is the responsibility of UT Arlington's management.	submission of the first draft of the institution's Annual Financial Report to UT System.	However, if the language of the Policy on the Annual Financial Report is amended to require lower level certifications, we have no problem with complying with that standard. We would prefer to use some sort of electronic process if required to use the broader distribution. If we do so, we will provide the account holders with a copy of the certification on or right after the 12th month accounting period is closed, and require they be returned by October 1 of the	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented. ¹	Fiscal Impact/Other Impact
(08-17)	(11/24/08)				same year	
09-02	11/26/08	President's Travel, Entertainment and Housing Expenditures	To provide assurance that the Fiscal Year 2008 travel and entertainment expenses for the President comply with the UT Arlington-established policies and procedures for travel, entertainment and housing expenditure reimbursements to employees that include State, Federal, and Board of Regents' Rules and Regulations	President's travel and entertainment reimbursements and payments to third parties on behalf of the President were reasonable and appropriate. All applicable State, Federal, Board of Regents' and University rules have been complied with.	(No recommendations given.)	Reduce the risk of non-compliance with UT Arlington policies and procedures.
09-03	10/31/08	Joint Admission Medical Program ("JAMP")	To provide assurance that the institution is in compliance with JAMP agreement requirements and the JAMP expenditure guidelines	No findings of non-compliance found	(No recommendations given.)	Risk of non-compliance with JAMP requirements.
09-04	04/20/09	NCAA Eligibility Compliance	To determine whether the UT Arlington Intercollegiate	Based on the results of the audit procedures	(No recommendations given.)	Risk losing NCAA accreditation and



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-04)	(04/20/09)	<i>NCAA Eligibility Compliance continued</i>	Athletics Department is in compliance with the 2008-09 NCAA Division I Manual Bylaw, Article 14 entitled Eligibility: Academic and General Requirements.	performed, overall policies and procedures are in place to govern and monitor the eligibility determination for prospective and current student-athletes. We noted no exceptions to the eligibility requirements during the audit. Additionally, management is effectively monitoring eligibility determination activities to mitigate the risks of violating any NCAA Division I guidelines.		Athletic program credentials
09-05	02/10/09	Advanced Research Program/Advanced Technology (ARP/ATP)	To provide reasonable assurance that the University is complying with the procedures specified by	1) All investigators at UT Arlington should file timely progress	Incomplete/Ongoing: A written Standard Operating Procedure	Risk of non-compliance with ARP/ATP grant



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-05)	(02/10/09)	<i>Advanced Research Program/Advanced Technology (ARP/ATP) Program Grants Audit continued</i>	the Texas Higher Education Coordinating Board (THECB) pertaining to the ARP/ATP grants and the grant conditions	<p>reports with the Division of Academic Affairs and Research of the THECB as per the specified time in the grant conditions.</p> <p>Management control systems provided by the University are implemented with reasonable assurance and reliability. There is adherence to the grant terms and conditions specified by the THECB, except for management oversight in the submission of timely progress reports to the Division of Academic Affairs and</p>	will be completed by 3/31/ 2009.	conditions



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented) with brief description if not yet implemented. ¹	Fiscal Impact/Other Impact
(09-05)	(02/10/09)	<i>Advanced Research Program/Advanced Technology (ARP/ATP) Program Grants Audit continued</i>		Research of the THECB.		
09-09	07/28/09	Change in Management – Linguistics & TESOL	To determine if the Linguistics & TESOL Department has implemented sound internal control activities with focus on: <ul style="list-style-type: none"> • a control conscious environment, • segregation of duties, • authorization and approval, • safeguarding of assets, and • monitoring. 	Management control systems provided by the university are implemented with reasonable assurance. Persons responsible for departmental accounts have completed the general compliance training. The department has also prepared the Unit Effectiveness Plan for the 2008-2009 period, established segregation of duties over time reporting, does not		To ensure that University Policy and Procedures are being followed.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-09)	07/28/09)	<i>Change in Management – Linguistics & TESOL continued</i>		<p>receive and disburse cash receipts, and the department’s assets are safeguarded. There were no unusual trends noted in the department’s expenditures either. Although none of the findings are classified “significant to the institution,” there are several deficiencies noted.</p> <p>1) We recommend the person who orders supplies/goods not be the one who also receives and signs for the supplies/goods.</p>	<p>Incomplete/Ongoing – To Be Implemented by 7/29/2009.</p>	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-09)	(07/28/09)	<i>Change in Management – Linguistics & TESOL continued</i>		<p>Having another employee verify orders upon receipt will ensure a “checks-and-balance system” on every transaction.</p> <p>2) In accordance with Fiscal Procedures, 4-11 <i>Purchasing Card (ProCard) Program, Section VI, Billing, Payment, and Account Distribution</i>, the cardholder and the manager/supervisor must sign and date both the ProCard transaction log and the reconciliation logs to indicate differences</p>	Implemented	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-09)	(07/28/09)	<i>Change in Management – Linguistics & TESOL continued</i>		<p>between the Transaction log and the monthly statement (VP7). Therefore, we recommend the reviewer and reviewer’s supervisor reconcile, review, and sign the ProCard reconciliation logs as required.</p> <p>3) We recommend that the Account Administrator and the Administrative Assistant receive training on the procedures related to reconciling SOAs. Additionally, the Account Administrator</p>	<p>Incomplete/Ongoing – To Be Implemented no later than 8/07/2009.</p>	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-09)	(07/28/09)	<i>Change in Management – Linguistics & TESOL continued</i>		<p>needs to ensure that SOAs are reconciled and reviewed on a monthly basis. This will ensure that accurate departmental records are maintained and errors are detected on a timely basis.</p> <p>4) We recommend that the department management review Human Resources Procedures 3-2, <i>Definition of Terms</i> and 3-64, <i>Overtime</i>, to gain an understanding of the various job classifications and associated definitions,</p>	Implemented	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-09)	(07/28/09)	<i>Change in Management – Linguistics & TESOL continued</i>		along with the rules surrounding the earning of compensatory time and overtime. As a good business practice, we recommend recording compensatory time earned and taken in the same month as separate line items (“adds” and “deducts”) in the ETA, <i>Entry of Manual Adjustments</i> , screen in DEFINE. Additionally, departmental management should provide each individual with a report of vacation, sick leave, and compensatory time balances on a monthly		



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-09)	(07/28/09)	<i>Change in Management – Linguistics & TESOL continued</i>		<p>basis. This will ensure that balances are reconciled and correctly reported.</p> <p>5) As a good internal control measure, it is necessary that individuals assigned long distance codes review, identify, and sign their telephone bills certifying the calls made in connection with their code are University business and are not personal in nature. Therefore, we recommend that the department ensures that the telephone extension</p>	Implemented	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-09)	(07/28/09)	<i>Change in Management – Linguistics & TESOL continued</i>		reports are certified by those assigned long distance codes.		
09-14	08/31/09	Review of Police Operations	To evaluate the effectiveness of financial internal controls utilized in the operations of the UT Arlington Police Department.	<p>Internal controls over the Police Department need some improvement. None of the findings are classified “significant to the institution.”</p> <p>1) We recommend the person who orders supplies/goods not be the one who also receives and signs for the supplies/goods. Having another employee verify orders upon receipt will ensure a “checks-and-balance</p>	Incomplete/Ongoing: Implementation Date 9/1/09.	<p>To ensure the Police Dept. has effective financial controls in place</p> <p>To ensure the Police Dept. has effective financial controls in place</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-14)	(08/31/09)	<i>Review of Police Operations continued</i>		<p>system” on every transaction.</p> <p>2) We recommend the Police Department adhere to UT Arlington’s Fiscal Procedure 2-14, <i>Cash</i> Incomplete/Ongoing: Implementation Date 9/1/09.</p> <p><i>and Check Handling, and UT System Administration Policy UTS 166, <u>Cash Management and Cash Handling Policy</u>. The department should consider depositing the checks they receive</i></p>	<p>Incomplete/Ongoing: Implementation Date 9/1/09.</p>	<p>To ensure the Police Dept. has effective financial controls in place</p>



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-14)	(08/31/09)	<i>Review of Police Operations continued</i>		<p>directly the next business day and not forward them to the Parking Office.</p> <p>3) We recommend the Financial Analyst at the Police Department retain the original pink validated copy of the deposit slips. This will eliminate the need for the Parking Office Manager to make copies and will ensure that the original records are stored in the same location where the Statement of Accounts records are stored.</p>	<p>Incomplete/Ongoing: Implementation Date 9/1/09.</p>	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-14)	(08/31/09)	<i>Review of Police Operations continued</i>		<p>4) We recommend the Parking Office Manager work with the Office of Accounting and Business Services to resolve the discrepancy in the fund. Periodic counts of the fund should be made on an annual basis at a minimum.</p> <p>5) We recommend that controls surrounding the voiding of citations be established and that a plan be developed and implemented to monitor the effectiveness of these controls. Development</p>	<p>Incomplete/Ongoing: Implementation Date 9/15/09.</p> <p>Incomplete/Ongoing: Implementation Date 9/15/09.</p>	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-14)	(08/31/09)	<i>Review of Police Operations continued</i>		<p>and utilization of reports from MyMav will be useful for this monitoring.</p> <p>6) We recommend that policies and procedures specific to the voiding of citations be established and implemented. The General Orders 402.00, <i>Parking Services</i>, should be updated to reflect these policies.</p> <p>7) We recommend that the Police Department follow both its General</p>	<p>Incomplete/Ongoing: General order additions Implementation Date September 15, 2009. Changes the parking citation void policy as currently stated in the UT Arlington Parking Rules and Regulations (recommendation February 2010; to take effect August 2010.</p> <p>Incomplete/Ongoing: Implementation Date 9/1/09.</p>	



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

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(09-14)	(08/31/09)	<i>Review of Police Operations continued</i>		Order 406.07, <i>Disposition or Disposal of Property</i> , and UT System Administration Policy UTS 162, <i>Disposal of Unclaimed Property</i> , and provide both mailed and published notices as required.		

¹ Definitions of implementation status are as follows:

- Fully Implemented: Successful development and use of a process, system, or policy to implement a prior recommendation
- Substantially Implemented: Successful development but inconsistent use of a process, system, or policy to implement a prior recommendation
- Incomplete/Ongoing: Ongoing development of a process, system, or policy to address a prior recommendation
- Not Implemented: Lack of a formal process, system, or policy to address a prior recommendation.



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

IV. List of Consulting Engagements and Non-audit Services Completed Showing High-Level Objectives/Observations/Results, Recommendations, and Implementation Status

Report No.	Report Date	Name of Report	High-Level Consulting Engagement/Non-audit Service Objective(s)	Observations/ Results & Recommendations	Current Status (Fully Implemented, Substantially Implemented, Incomplete/Ongoing, or Not Implemented)² with brief description if not yet implemented.	Fiscal Impact/Other Impact
None	None	None	None	None	None	None

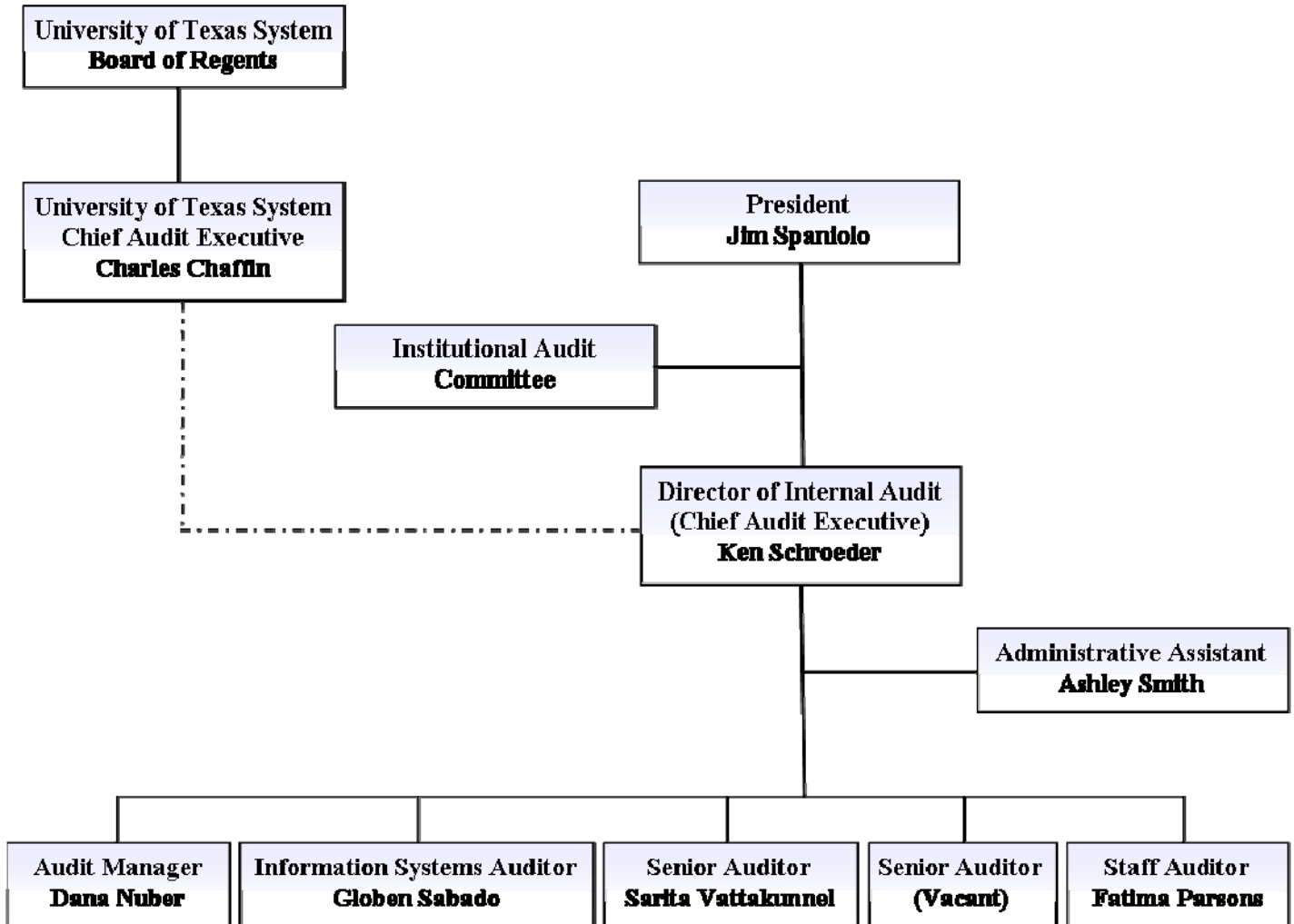
² Definitions of implementation status are as follows:

- Fully Implemented: Successful development and use of a process, system, or policy to implement a prior recommendation
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University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

V. Organizational Charts





University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

VI. Report on Other Internal Audit Activities

Activity	Impact
Served in development/trainings for campus emergency procedures	Staff participated in emergency-simulated exercises and was actively involved in helping institution plan/prepare for disastrous situations
Participated with the University Institutional Compliance Office in Enterprise Risk Management Reviews	Provides a service to the University by facilitating the review and identification of the University's high risks
Participated in numerous Web-based seminars/trainings	Provides information on current trends and important topics useful to the audit team
Audit Manager elected to serve as President (2010) of the Texas Association of College and University Auditors (TACUA) Board	Access and insight to new ideas and audit methods from constituent members; positive University exposure among fellow colleagues

VII. Internal Audit Plan for Fiscal Year 2010

The following Audit Plan Table identifies 2010 audit projects for various audit categories and indicates planned audit hours. Please note that the detailed schedules, risk assessments and analysis for preparation of the work plan are not included. A complete copy of the Work Plan schedules may be requested from the Director of Internal Audit at (817) 272-2018.

FINANCIAL AUDITS	BUDGETED HOURS
FY 2009 -- Financial Statement Audit	600
FY 2010 -- Financial Statement Audit (Interim)	200
Presidential Housing, Travel & Entertainment Expense Audit	160
NCAA Financial Audit	180
<i>Financial Audits Subtotal</i>	1,140
OPERATIONAL AUDITS	
Controls Over Cash Collection Areas and Security of Credit Card Information	500
Disability Services/Fire and Life Safety	300
Change in Management Audits: Registrar Departmental Audit/Registration Processes	300
Change in Management Audits: Other Departments	80
<i>Operational Audits Subtotal</i>	1,180
COMPLIANCE AUDITS	
Ethics-Related Objectives, Programs and Activities -- IIA Standards 2110.A2	160
Federal Portion of Statewide Single Audit (Assistance to the SAO)	80
Technology Workforce Development Grants Audit	40
Grants and Contracts: Time & Effort Reporting (E-Cert)	200
NCAA Compliance Audit -- Athletic Financial Aid	220
New Construction and Renovation Projects Review Against THECB Requirements	250
(C/F) UTS 166 -- Cash Management and Cash Handling Policy	180



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

(C/F) UTS 165 -- Digital Sensitive Data	50
(C/F) EHS: Review of High-Risk Areas, Chemical Safety	160
(C/F) Compliance with Payment Card Industry (PCI) Data Security Standards	100
<i>Compliance Audits Subtotal</i>	<u>1,440</u>

INFORMATION TECHNOLOGY

TAC 202 Biennial Requirement	200
Information Technology Governance Audit IIA Standards 2110.A2	300
IT Exchange Program	160
IT Project Management Review using COBIT Framework	200
Profile System -- IT Audit	40
<i>Information Technology Subtotal</i>	<u>900</u>

FOLLOW-UP AUDITS

Follow-Up Audits	300
<i>Follow-Up Audits Subtotal</i>	<u>300</u>

AUDIT PROJECTS

UT System Requests	400
FY 2011 Audit Plan Preparation	160
Annual Internal Audit Report	60
Procurement Card Continuous Auditing-ACL	160
Special Requests-Audits	140
ARRA (American Recovery and Reinvestment Act)	200
Special Requests -- Consulting	180
ACL-Specific Training	40
Internal Audit and Institutional Compliance Committees	120
Investigations	160
Website Updates and TeamMate Procedures	200
Reserve For Other Special Requests	220
<i>Other Projects Subtotal</i>	<u>2,040</u>

Total Audit Hours	7,000
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VIII. External Audit Activities

- National Science Foundation Grant Desk Review
- Office of Inspector General audit of the Texas Manufacturing Assistance Center (TMAC) Contract

IX. Reporting Suspected Fraud and Abuse

The University of Texas at Arlington has implemented requirements as mandated in Article IX, Section 17.05 and Article XII, Section 5 (c), the General Appropriations Act (81st Legislature) and Texas Government Code, Section 321.022.

Actions Taken:



University of Texas at Arlington
Annual Audit Report Fiscal Year 2009

- A “Fraud Reporting” direct link to the SAO has been placed on the University’s home page (www.uta.edu).
- UT Arlington policies have been updated to provide information on reporting fraud involving State Funds to the SAO.
- Policies and Procedures have been updated for the requirement that the Chief Administrative Officer shall report suspected fraud to the State Auditor’s Office.
- Once the ARRA report is released for publication, plans are to provide a link to the report on our website with another link to the SAO fraud reporting website.